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## LOCAL AUTHORITIES TRANSFER FUND (LATF)

### ANNUAL REPORT

FY 2000 - 2001

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LATF

LOCAL AUTHORITIES TRANSFER FUND  
(LATF)

## **Message from the Chairman**

The Local Authorities Transfer Fund (LATF) was established specifically to enable local authorities to (1) improve service delivery, (2) improve financial management, and (3) reduce outstanding debts. In FY 1999/2000, the LATF distributed Ksh 1 billion to all 174 local authorities based on an objective and transparent formula. In FY 2000-2001, the LATF allocation was increased to Ksh 2.3 billion while in FY 2001-2002, the LATF allocation was further increased to Ksh 3 billion. Each of these years the LATF monies were allocated in an objective, transparent and accountable manner.

As identified in the Poverty Reduction Strategy Paper (PRSP), the Local Authority Transfer Fund is expected to continue playing a pivotal role in the fight against poverty. Local authorities are expected to effectively combine these LATF monies with their own locally-mobilized revenues to target those services and investments most needed at the local level. Success will depend on the ability of the local authorities to mobilize their citizens to identify priority needs, implement the projects and services and monitor the use of these funds.

Although in its early years of operation, the LATF is beginning to make progress in the achievement of its goals. As indicated in this Report, the LATF has enabled local authorities to identify and begin implementing a number of small-scale service delivery and capital investment projects. In addition, LATF has prompted a steady flow of financial information—on both planned and actual revenues and expenditures—which provide the basis for improving policy analysis, management and operations. Finally, LATF has provided needed monies for reducing the local debt obligations.

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

Julius Kibwage  
Chairman  
Advisory Committee  
Local Authorities Transfer Fund

## **Message from the Officer Administering the Fund**

The Government established the Kenya Local Government Reform Programme to strengthen the ability of local authorities (LAs) to improve local services, enhance economic governance and alleviate poverty. The ultimate objective is to improve efficiency, accountability, and transparency at the local government level.

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

In FY 2000-2001, the Government distributed Ksh 2.3 billion directly to 174 local authorities, which combined with local own source revenues, was targeted for improving local service delivery, strengthening financial management and reducing local council debt. The combination of funds is enabling local authorities to identify local priorities and design and implement relevant projects and initiatives to address those needs. LA(s) are now allocating their funds for a combination of personnel, operations and maintenance, capital projects and debt resolution, in accordance with the Local Government Act (Cap 265) and relevant financial regulations.

In addition, the LATF through its performance conditionalities is providing incentives to improve financial management, revenue mobilization and service delivery. In FY 2000-2001, LAs were required to submit financial statements related to their revenues, expenditures, cash and bank balances as well as their debtors and creditors and debt reduction plans as well as a Revenue Enhancement Plan and an Enumeration of the Single Business Permit registries.

To assist LA(s) effectively carry out their mandates under the Local Authorities Transfer Fund (LATF) Act and the Local Government Act, the Ministry of Local Government has provided regional dissemination training and various circulars with relevant guidelines. In addition, the Ministry of Local Government has been conducting field activities to monitor and support LA budget executions. The first set of field activities during FY 2000-2001 was conducted between September—November 1999 by teams drawn from officials from the Ministry of Local Government, Ministry of Finance and Planning, Office of the President as well as the private sector. Ministry of Local Government officials carried out the second set of field investigations conducted in June 2000. Strict disciplinary action will be taken against those LAs and individuals for noncompliance with the provisions in the Local Authority Transfer Fund Act and the Local Government Act.

The LATF is now entering its third 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.



Mark K. Bor, MBS  
Permanent Secretary  
Ministry of Local Government

## **LATF Advisory Committee Members**

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

## **LATF Technical Secretariat Members**

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## **1. Introduction**

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

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

The LATF Act was brought into effect on 10 June 1999. In accordance with the LATF Act, the Minister for Finance and Planning issued LATF Regulations (Legal Notice No. 142, dated 10 September 1999) that covered the appointment of the LATF Advisory Committee Members, the Criteria for Disbursement of Funds (including the population-based and the performance-based criteria), and the Reporting and Record Keeping obligations.

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

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

During FY 2000-2001, the LATF began receiving 5 percent of the national income tax, as stipulated by the LATF Act. These LATF monies—Ksh 2.3 billion in FY 2000-2001—were once again allocated to all 174 LA(s) based on a simple and objective formula. In accordance with LATF Regulations, the allocation criteria and amounts were published in Gazette Notice 2971 (dated 12<sup>th</sup> May 2000) and in the newspapers (See Annex 1 for LATF allocations). The Ministry of Local Government issued MLG Circular 9/2000 to assist LA(s) access the funds. In addition, the Ministry of Local Government issued individual Circulars to provide further instructions on meeting the FY 2000-2001 LATF Performance Conditions. In FY 2001-2002, the LATF will be distributing Ksh 3 billion—once again based on a simple and objective formula.

## **2. LATF Structure and Allocation Criteria for FY 2000-2001**

### **2.1 Basic LATF Structure**

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

The LATF is structured to provide LA(s) with supplemental funds—which can be combined with own-source revenues—to meet the LATF objectives. These funds are a discretionary “block grant”—they are not a categorical grant earmarked for any specific LA expenditures. Although the LATF does not control for specific line item or project expenditure, the LATF does provide for some overall budget allocation conditions (see below), such as a cap on personnel expenditures, a minimum amount to go to capital projects and a provision to pay current statutory payments.

Local Authorities are given the discretion to allocate these LATF funds—and their own source revenues—through the annual budget process as stipulated in the Local Government Act (Cap 265) and related financial regulations. The LATF funds and other local own-source revenues are to be budgeted to reflect local priorities as determined by the council, in consultation with their citizens. Local Authorities are expected to produce one consolidated budget that the LATF transfers, other central transfers such as the Road Maintenance Levy Fund and local own source revenues. The Local Government Act regulates the execution and control of this one consolidated budget.

The LATF Act establishes a LATF Advisory Committee that is responsible for advising the Minister for Finance and Planning on all aspects of the disbursement and management of the Fund. This LATF Advisory Committee is headed by the private sector and has representatives from the Ministry of Local Government, Ministry of Finance and Planning and from the private sector. ALGAK and ICPAK are represented as co-opted members.

The LATF Advisory Committee meets quarterly. On an annual basis, the Advisory Committee makes policy recommendations to the Minister of Finance and Planning on the allocation criteria, the performance conditions, and other rules and procedures related to the disbursement and management of the Fund.

LATF funds are released directly to LA(s) based on the submission of a budget and on the submission of required documents related to service delivery, financial management, and debt resolution. Local authorities are given discretion to use LATF funds in accordance with local priorities as determined by the council subject to overall budget allocation conditions. The LATF funds are combined with own source revenues through the budget process. Under the Local Government Act, all LA budgets must be approved by the Minister for Local Government to ensure that funds are used in an accountable and transparent manner.

## **2.2 LATF Distribution Criteria and Allocations for FY 2000-2001**

The LATF allocation criteria are designed to ensure that funds are allocated in a predictable, transparent and fair manner. The allocation for FY 2000-2001 follows the LATF Regulations and included the following distribution criteria:

- A basic minimum lump sum of shillings one million and five hundred (Ksh 1.5 million) was allocated to each local authority (11.4%)
- Seventy percent was allocated based on the population of each local authority (70%)
- The remaining was allocated based on the urban population where the local authority has a city, municipality, or town council status (18.6%).

The size of the population considered for purposes of LATF allocation was that reflected in the provisional results of the 1999 census, while the size of the urban population was that reflected in the results of the 1989 census.

The amount allocated for each local authority is divided into two basic components: the service delivery component and the performance component<sup>1</sup>. The two separate accounts do not restrict the use of the funds but merely emphasize that a portion of the funds has been set aside to be released based on the LA(s) providing various financial statements and plans. Thus, the service delivery account monies are released based on submission of the basic budget document while the performance monies are released based on submission of various financial statements and plans. In FY 2000-2001, the service delivery component was equal to 60% of the total allocation while the performance component was equal to 40%. All LATF monies are to be used in accordance with the local budgetary priorities as determined by the local council—and approved by the Minister for Local Government in accordance with the Local Government Act.

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 2000-2001:<sup>2</sup>

- 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),
- The local budget must not allocate more than 70% of the total budget on personnel (including consultants), and
- 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 the LATF funds. In FY 2000-2001, 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 the four conditionalities as outlined in the LATF regulations.

There were four performance conditionalities for FY 2000-2001. All LAs were required to submit the following by 31 December 2000:

1. A simple **statement of receipts, payments, and balances** for the year ended 30 June 2000 (using Form 3 contained in the Regulations)
2. A **statement of debtors and creditors** for the year ended 30 June 2000 (using Form 4 contained in the Regulations), **along with a debt repayment plan**. The debt repayment plans for the five statutory creditors (ie, PAYE, NSSF, PF, SF, and NHIF) were required to be signed jointly by the statutory creditors.

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<sup>1</sup> The LATF is divided into two basic accounts—the service delivery and the performance accounts. However, for FY 2000-2001 and FY 2001-2002 only, the LATF provides for a transitional account which is to ensure that all LA(s) are not adversely affected by the abolishment of the Local Authority Services Charge (LASC).

<sup>2</sup> Beginning in FY 2000-2001, the percentage allocated to personnel must not exceed 70%. In FY 2001-2002, the percentage on personnel must not exceed 65%, while in subsequent years the percentage on personnel must not exceed 60%.

In addition, all LA(s) were required to submit the following by 1 April 2001:

3. A **Revenue Enhancement Plan** outlining how the LA was going to increase its revenue mobilization during FY 2001-2002 (using the forms contained in MLG Circular 13/2000).
4. An **Enumeration of the Registered Businesses** contained within the Single Business Permit (SBP) Registry, accompanied by the Gazette Notice re the SBP fee level. (using the forms contained in MLG Circular 14/2000).

Submission of these documents trigger the release of the LATF performance account monies. It should be noted that these various documents are essential for any LA(s) to perform effectively. For example, all LA(s) need a budget, need to know how that budget was executed (e.g., Statement of receipts, payments, and balances and the Abstract of Accounts), and need to know their revenue projections for budget making purposes. In addition, LA(s) need a debt resolution plan and accounts in order to systematically reduce their debt. In addition, these various submissions provide critical information to the central government to more effectively monitor and guide LA(s) to improve service delivery, financial management and debt resolution. To date, the LATF performance incentives have been very effective in generating a steady flow of financial information feedback from LA(s).

The LATF was also structured to have a transitional account for a period of two years beginning in FY 2000-2001. This transitional amount was established to compensate LAs for the loss of the Local Authority Services Charge (LASC) that was phased out over a two-year period beginning in January 2000. In FY 2000-2001, the total LATF allocated through the transitional account was Ksh 306,900,040.

Please see Annex 1 for the FY 2000-2001 allocations by local authority as contained in Gazette Notice 2971, dated 12<sup>th</sup> May 2000). These allocations were published in the Daily Nation on 6 September 2000 in accordance with the LATF Regulation 31.

### **2.3 LATF Submission Penalties**

During FY 2000-2001, the LATF Regulations were changed to include a late submission penalty (Legal Notice 57, dated 6<sup>th</sup> April 2001). This late submission penalty is applied to all submissions that are submitted after the stipulated deadline. Submissions which are late by 1-30 days are eligible to receive only 85% of the LATF amounts related to the submission. Submissions which are late by 31-60 days are eligible to receive only 60% of the LATF amounts related to that submission. Submissions which are late by more than 60 days are not entitled to receive any of the LATF amounts related to that submission.

In FY 2000-2001, 60 LA(s) submitted their documents late, resulting in a loss of Ksh 33 million, about 1.4 % of total LATF allocation. (See Table 1 for a summary of those penalized for late submissions.) 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 2000-2001)**

No.	LA Name	FY 2000-2001 LATF Allocation	Penalty Amt.	No.	LA Name	FY 2000-2001 LATF Allocation	Penalty Amt.
1	Bomet MC	2,926,351	468,216	31	Meru CC	19,791,433	2,177,058
2	Burnt Forest TC	3,285,058	919,816	32	Migori MC	8,510,357	255,311
3	Chepareria TC	2,468,561	74,057	33	Murang'a MC	7,485,341	224,560
4	Eldama Ravine TC	3,471,704	381,888	34	Molo TC	7,169,029	573,522
5	Eldoret MC	24,286,540	658,770	35	Mwingi TC	5,069,642	152,089
6	Homa Bay MC	7,062,893	192,286	36	Nakuru MC	27,262,854	2,181,028
7	Iten-Tambach TC	2,663,253	79,898	37	Narok CC	17,223,700	1,894,607
8	Kangema TC	2,098,037	188,823	38	Nyahururu MC	6,832,829	410,966
9	Keiyo CC	7,533,683	452,021	39	Nyamache TC	2,708,103	81,243
10	Kendu Bay TC	2,683,037	214,643	40	Nyamarambe TC	4,881,339	146,440
11	Kericho MC	10,423,867	833,909	41	Nyamira CC	20,479,742	1,638,379
12	Keroka TC	5,341,376	1,068,275	42	Nyamira TC	6,394,365	1,278,873
13	Kilifi CC	21,636,685	1,947,302	43	Nyeri MC	11,793,915	353,817
14	Kilifi TC	6,380,662	1,020,906	44	Oi'Kalou TC	3,977,805	119,334
15	Kipsigis CC	16,867,342	506,020	45	Othaya TC	2,778,423	166,705
16	Kisii MC	5,920,255	473,620	46	Oyugis TC	4,813,185	144,396
17	Kisumu CC	15,367,162	829,592	47	Ruiru MC	10,010,921	799,260
18	Kitale MC	10,544,341	843,547	48	Samburu CC	7,206,615	216,198
19	Kitui CC	21,524,408	645,732	49	Sotik TC	2,672,907	118,627
20	Kitui MC	7,536,697	602,936	50	Suba CC	6,840,493	410,430
21	Koibatek CC	6,659,873	532,790	51	Suneka TC	3,519,900	105,597
22	Litein TC	3,633,701	218,022	52	Tabaka TC	2,561,058	153,663
23	Londiani TC	3,443,597	103,308	53	Tana River CC	10,433,366	834,669
24	Machakos MC	17,141,749	514,253	54	Teso CC	7,221,260	216,638
25	Malaba TC	4,394,491	263,669	55	Thika MC	16,633,735	376,459
26	Malindi MC	9,615,778	288,473	56	Trans Mara CC	9,896,388	791,711
27	Maragua TC	5,028,198	150,846	57	Turkana CC	21,705,028	651,151
28	Marakwet CC	8,383,085	922,139	58	Ugunja TC	3,385,715	101,571
29	Matuu TC	2,391,317	617,804	59	Voi MC	4,699,035	140,971
30	Maua MC	2,538,575	196,543	60	Wajir CC	17,170,002	515,100

Source: LATF Database 2001.

## 2.4 LATF FY 2000-2001 Financial Account Report

In accordance with Section 9 (LATF Act 8/98), a FY 2000-2001 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 2000-2001 Planned and Actual Budget Analysis

#### 3.1 Local Authority Revenues

In FY 2000-2001, the Central Government allocated Ksh 2.6 billion to LA(s): Ksh 2.3 billion was allocated through the LATF to 174 local authorities while Ksh 343 million was allocated through the Road Maintenance Levy Fund to 26 local authorities. In addition, Local Authorities planned to mobilize Ksh 10.9 billion in local own source revenues. The total combined planned revenues for FY 2000-2001 was Ksh 13.6 billion (See Table 2).

Actual reported revenues in FY 2000-2001 were only Ksh 10.5 billion, approximately 77% of the planned budget estimates. As Table 2 indicates, central government transfers (eg, LATF and RMLF) were essentially received in full but LA(s) only received 26% of the Contribution in Lieu of Rates (CILOR).<sup>3</sup> Other revenue collection efficiencies ranged from 47% for plot rents to 90% percent for the Single Business Permit.

**Table 2: Local Authority Revenue Structure: Planned FY 2000-2001, Reported Actuals FY 2000-2001, Planned FY 2001-2002 (Ksh)**

Revenue Sources	Planned FY 2000-2001	Actual FY 2000-2001	% Realized	Planned FY 2001-2002	% Planned FY01-02 to Actuals 2000-01
LATF	2,306,900,040	2,236,817,382	97	3,012,125,733	135
RMLF	342,907,901	561,548,333	164	388,330,372	69
<b>Subtotal CG Receipts</b>	<b>2,649,807,941</b>	<b>2,798,365,715</b>	<b>106</b>	<b>3,400,456,105</b>	<b>122</b>
CILOR	430,453,550	110,832,815	26	408,273,182	368
Property Rates	1,987,285,974	1,418,498,385	71	1,853,142,880	131
SBP	1,278,772,485	1,145,622,901	90	1,594,217,515	139
Vehicle Parking	618,552,750	339,737,320	55	573,703,790	169
Markets Fees	736,401,548	498,796,239	68	829,106,903	166
Plot Rents	228,353,389	107,205,244	47	285,763,242	267
Water & Sewerage Fees	2,508,222,900	1,610,142,263	64	2,935,561,936	182
LASC on Employees	537,288,140	441,381,136	82	N/A	N/A
Total Cess Receipts	405,648,700	267,376,646	66	456,582,456	171
Game Park Fees	545,212,350	426,910,072	78	541,497,673	127
Poll Rate	8,463,080	4,530,816	54	38,693,826	854
House Rents	517,387,240	419,583,684	81	643,329,340	153
Others	1,176,889,619	938,778,512	80	1,351,095,133	144
<b>Subtotal LA Receipts</b>	<b>10,978,931,725</b>	<b>7,729,396,033</b>	<b>70</b>	<b>11,510,967,876</b>	<b>149</b>
<b>Total Central and Local</b>	<b>13,628,739,666</b>	<b>10,527,761,748</b>	<b>77</b>	<b>14,911,423,981</b>	<b>142</b>

Source: LATF Database 2001.

<sup>3</sup> See Section 3.4.2 for more details on issues related to the Contributions in Lieu of Rates (CILOR). Please also note that Table 2 indicates that the LATF actually received was Ksh 2.236 billion. In fact, the amount disbursed to LA(s) in FY 2000-2001 was Ksh 2,273,459,560 (after penalties). The difference is due to reporting inconsistencies by LA(s).

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

Local authorities in FY 2000-2001 collected most of their own source revenues (45%) from property rates, single business permits, water and sewerage fees, and market fees. As Table 3 indicates, municipal councils tend to rely on water and sewage fees, property rates and the single business permit. Town Councils tends to rely on the Single Business Permit, market fees, bus parks, and cess revenues. Counties also tend to rely on the single business permit, cess and market fees—with the exception of a few councils that rely extensively on game park receipts.

**Table 3: Relative Contribution of Own Source Revenues by Local Authority Type, FY 2000-2001 (percentages)**

Revenue Source	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Total
CILOR	-	3	2	3	1
Property Rates	26	20	4	1	18
SBP	11	16	26	20	15
Vehicle Parking	4	6	11	1	4
Market Fees	3	9	19	9	6
Plot Rents	-	1	5	4	1
Water & Sewerage Fees	33	19	0	1	21
LASC on employees	7	5	5	5	6
Total Cess Receipts	-	1	10	13	3
Game Park Fees	-	0	0	27	6
Poll Rate	-	0	0	0	0
House Rents	7	7	2	1	5
Others	9	14	16	15	12
<b>TOTAL Revenues</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Source: LATF Database 2001.

### 3.2 Local Authority Expenditures

As Table 4 indicates, local authorities in FY 2000-2001 in aggregate spent Ksh 9 billion—of which Ksh 7.8 billion was spent on recurrent expenditures, Ksh 0.8 billion spent on capital expenditures, with the remaining spent on loan repayments and debt resolution.

**Table 4: Actual Expenditures for FY 2000-2001 by Local Authority Type (Ksh)**

LA type	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Total
Civic Expenditures*	42,101,200	128,126,006	72,525,897	343,964,518	586,717,621
LA Personnel	1,982,582,750	1,457,751,597	213,385,711	748,954,441	4,402,674,499
LA Operations	1,157,716,650	638,394,515	96,851,524	422,623,913	2,315,586,602
LA Maintenance	86,617,000	230,462,627	31,498,707	169,041,506	517,619,839
<b>Total Recurrent Expenditures</b>	<b>3,269,017,600</b>	<b>2,454,734,744</b>	<b>414,261,839</b>	<b>1,684,584,378</b>	<b>7,822,598,561</b>
Capital Expenditures	0	244,569,799	125,450,426	446,639,230	816,659,456
Debt Resolution	-	126,007,977	48,528,102	252,248,816	426,784,895
Loan Repayments	-	5,913,749	1,857,257	803,590	8,574,596
<b>Total Expenditures</b>	<b>3,269,017,600</b>	<b>2,831,226,269</b>	<b>590,097,625</b>	<b>2,384,276,014</b>	<b>9,074,617,507</b>

Source: LATF Database 2001.

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

Table 5 shows the variation in relative expenditure pattern by LA type. All LA(s) tended to spend between 45-62 percent on personnel and civic expenditures—for an average of 55 percent. However, towns and counties with smaller revenue bases tended to spend a higher portion of their expenditures on civic costs—ranging from 12-14 percent. All LA(s) spent very little on maintenance but towns and counties tended to allocate about 20% on capital projects. On average, LA(s) spent between 4-11 percent on debt resolution.

### 3.3 Local Authority Expenditures on Capital Projects

Local Authorities planned to spend Ksh 1.3 billion to fund 1,597 capital projects. Average project costs ranged from Ksh 229,000 for garbage collection to Ksh 1.8 million for vehicles. The median project size was about Ksh 600,000. In accordance with the LATF regulations, each LA allocated within their annual estimates the equivalent of over 50% of the LATF service delivery monies for capital projects (including capital maintenance)<sup>4</sup>. 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.

<sup>4</sup> In accordance with the LATF regulations, the amount used to calculate the capital ratio is the amount allocated to capital projects (ie, Ksh 1.3 billion) and the amount spent on capital servicing (eg, maintenance) or Ksh 517.6 million. Thus, the total allocated on capital / capital servicing was Ksh 1.8 billion.

**Table 5: Relative Expenditure Pattern by Local Authority Type, FY 2000-2001  
(percentages)**

LA type	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Total
Civic Expenditures	1	5	12	14	6
LA Personnel	61	51	36	31	49
LA Operations	35	23	16	18	26
LA Maintenance	3	8	5	7	6
<b>Total Recurrent Expenditures</b>	100	87	70	71	86
Capital Expenditures	-	9	21	19	9
Loan Repayments	-	0	0	0	0
Debt Resolution	-	4	8	11	5
<b>Total Expenditures</b>	100	100	100	100	100

Source: LATF Database 2001.

Compared to the planned projects, LA(s) implemented 1,291 capital projects for a total value of Ksh. 816 million. As Table 6 indicates, LA(s) completed about 81% of the number of planned projects for 62% of the planned expenditures. The projects ranged from an average of Ksh 154,504 for education to Ksh 1.7 for vehicles. The median value of completed projects was Ksh 532,000. In FY 2001-2002, LA(s) plan to allocate Ksh. 1.8 billion, an increase of over 200 percent of actual FY 2000-2001 capital expenditures.

**Table 6: Planned and Actual Capital Expenditures by Project Type  
(FY 2000-01 & FY 2001-2002)**

Project Type	FY 2000-2001						FY 2001-2002	
	Planned		Actuals		Realization (%)		Planned	
	No	Amount (Ksh)	No	Amount (Ksh)	% No	% Amount	No	Amount (Ksh)
Vehicles	190	351,577,039	136	233,487,391	72	66	192	359,441,429
Roads	215	239,098,450	216	156,269,930	100	65	244	236,928,979
Council Premises	156	137,857,099	107	97,089,380	69	70	154	152,117,993
Markets	196	137,630,946	187	72,149,010	95	52	270	154,914,630
Water and Sanitation	197	114,490,674	123	61,647,856	62	54	228	496,433,908
Equipment	162	73,747,068	100	38,414,754	62	52	145	71,869,180
Others	45	25,710,323	52	40,642,928	116	158	83	95,184,765
Bus Parks	48	34,394,401	38	21,637,749	79	63	49	52,922,064
Education	128	44,869,890	129	19,930,997	101	44	141	41,604,250
Administrative Support	19	7,167,613	40	16,018,463	211	223	56	46,663,229
Housing	38	35,073,945	19	15,405,036	50	44	30	51,917,086
Public Lighting	42	25,360,927	21	13,189,649	50	52	43	25,136,825
Slaughter Slabs	52	17,355,145	46	11,600,313	88	67	43	15,213,485
Health	66	52,007,470	49	8,954,283	74	17	95	50,787,038
Solid Waste	17	3,909,000	13	7,332,499	76	188	24	9,287,000
Sports/Recreation	26	15,134,359	15	2,889,218	58	19	21	16,463,329
Grand Total	1,597	1,315,384,348	1,291	816,659,456	81	62	1,818	1,876,885,190

As Table 7 indicates, the councils spent their capital budget in FY 2000-2001 for vehicle purchases (29%), roads (19%), council premises (12%), markets (9%), and water and sanitation (8%). Together these accounted for over 75% of all capital expenditures.

Table 7: Actual Capital Expenditures by Project Type FY 2000-2001

Project Type	Actuals		Percent Distribution	
	No	Amount (Ksh)	No	Amount
Vehicles	136	233,487,391	11%	29%
Roads	216	156,269,930	17%	19%
Council Premises	107	97,089,380	8%	12%
Markets	187	72,149,010	14%	9%
Water and Sanitation	123	61,647,856	10%	8%
Equipment	100	38,414,754	8%	5%
Others	52	40,642,928	4%	5%
Bus Parks	38	21,637,749	3%	3%
Education	129	19,930,997	10%	2%
Administrative Support	40	16,018,463	3%	2%
Housing	19	15,405,036	1%	2%
Public Lighting	21	13,189,649	2%	2%
Slaughter Slabs	46	11,600,313	4%	1%
Health	49	8,954,283	4%	1%
Solid Waste	13	7,332,499	1%	1%
Sports/Recreation	15	2,889,218	1%	0%
Grand Total	1,291	816,659,456	100%	100%

Source: LATF Database 2001.

### 3.4 Local Authority Debt FY 2000-2001

#### 3.4.1 Profile of Local Government Debt in Kenya

Based on the LATF submissions from FY 2000-2001, the total outstanding local authority debt amounts to about Ksh 25 billion<sup>5</sup>. This debt amount due and payable is about 4 times the total recurrent revenues for LA(s)—which was about Ksh 8 billion in FY 2000-2001. This excludes any long-term debt.

As Table 8 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. Nine LA(s) account for over 75% of the debt—the debt is largely concentrated in the larger municipalities. Only Kisumu and Nyeri county councils owe more than Ksh 100 million.

<sup>5</sup> The LATF returns indicate that the outstanding debt is about Ksh 10 billion—but this does not include the long term external loans from Nairobi City Council which in FY 2000-2001 amounted to about Ksh 15 billion. It is thus estimated that the total local debt is about Ksh 25 billion.

**Table 8. Local Government Outstanding Debt as of June 30, 2001**

Name of Council	Outstanding Debt Amount	(%)	Cumulative Percentage
Nairobi**	4,916,851,513	48%	48%
Mombasa MC	816,316,320	8%	56%
Kisumu MC	681,351,832	7%	63%
Thika MC	319,507,164	3%	66%
Nakuru MC	221,698,822	2%	68%
Eldoret MC	195,136,164	2%	70%
Kisumu CC	193,778,019	2%	72%
Nanyuki MC	141,062,172	1%	74%
Nyeri CC	110,735,971	1%	75%
Others	2,245,263,196	22%	97%
TOTAL	10,182,510,587	100%	197%

Source: LATF Database 2001.

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

Table 9 shows the distribution of the outstanding debt—loans (eg, LGLA and NHC) account for close to 50% of the outstanding debt. Statutory debts account for 29 %, salary and councillor allowances account for 8%, contractors for 6%, SACCO for 7% and the rest for 6%.

**Table 9: Profile of Local Authority Debt by Type of Debt, FY 2000-2001 (Ksh)**

Debt Type	Amount (as of 6/2001)	Percentage
KRA	387,726,049	3.9
NSSF	458,626,462	4.7
NHIF	337,453,355	3.4
Superannuation Fund	1,324,471,664	13.5
Provident Fund	377,262,715	3.8
Sub Total Statutory Creditors	2,885,540,245	29.3
National Housing Corporation	1,751,968,231	17.8
LGLA	1,022,691,994	10.4
Other Loans	1,660,079,001	16.9
Sub Total Loans	4,434,739,226	45.1
SACCO	367,257,661	3.7
Other Debts (Misc)	729,554,093	7.4
Contractors	607,165,352	6.2
Salary Arrears	700,032,914	7.1
Councillor Allowances	117,411,682	1.2
Grand Total	9,841,701,173	100.0

Source, LATF Database, 2001

It is important to note that these debt numbers are self-reported figures from the LA(s) which are still subject to audit by the Controller and Auditor General. Further the LATF reporting system is still in its early stages and therefore the numbers are also stabilizing overtime. Overtime, it is expected that these figures will begin reflecting the accurate position of the LA(s). With these caveats in mind, it is interesting to note that Table 10 shows that overall debt seems to be decreasing by 1.4%, statutory debts have decreased by about 6%, with the debts owed to KRA and the NSSF decreasing by 26.45 and 13.40, respectively. Debts to SACCO, contractors and miscellaneous debts are also decreasing.

**Table 10: Indicative LA Debt Trend from July 2000 through June 2001. (Ksh)**

Debt Type	As of July 1, 2000	As of June 30, 2001	% Change
KRA	527,144,349	387,726,049	-26.45%
NSSF	529,593,979	458,626,462	-13.40%
NHIF	324,664,405	337,453,355	3.94%
Superannuation Fund	1,323,240,737	1,324,471,664	0.09%
Provident Fund	360,442,278	377,262,715	4.67%
Sub Total Statutory Creditors	3,065,085,748	2,885,540,245	-5.86%
National Housing Corporation	1,729,499,110	1,751,968,231	1.30%
LGLA	948,999,497	1,022,691,994	7.77%
Other Loans	1,505,478,547	1,660,079,001	10.27%
Sub Total Loans	4,183,977,154	4,434,739,226	5.99%
SACCO	433,557,987	367,257,661	-15.29%
Other Debts (Misc)	889,978,554	729,554,093	-18.03%
Contractors	680,707,186	607,165,352	-10.80%
Salary Arrears	668,998,958	700,032,914	4.64%
Councillor Allowances	116,570,517	117,411,682	0.72%
Grand Total	10,038,876,104	9,841,701,173	-1.96%

Source, LATF Database, 2001. Note: LGLA and NHC figures do not contain Eldoret MC which are unavailable.

### 3.4.2 Contributions in Lieu of Rates (CILOR)

The LATF submissions also 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, 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 396 million annually for CILOR and owes Ksh 2.9 billion in CILOR arrears as of 30 June 2000. The LATF data shows that the central government owes as little as Ksh 9,321 annually to Luanda TC and as much as Ksh 102,273,416 to Nairobi. These amounts should be paid on an annual basis to each of the Local Authorities. As Table 11 indicates, Nairobi is owed Ksh 102

million, or 26% of the total. Municipal councils are owed Ksh 149 million (37%), Town Councils, Ksh 21 million (5%) and County Councils, Ksh 124 million (31%).

**Table 11: Profile of Annual Contributions in Lieu of Rates (CILOR) owed by Central Government**

Type of Local Authority	CILOR Annual Amount (Ksh Millions)	Percentage
Nairobi City Council	102	26
Municipal Councils	149	37
Town Councils	21	5
County Councils	124	31
<b>Total</b>	<b>396</b>	<b>100</b>

Source, LATF Database, 2001

Based on Form 3(A), LA(s) only received Ksh 110.8 million in Contributions in Lieu of Rates in FY 2000-2001. This represents 28 % of the total owed by the Central Government. This CILOR not paid on an annual basis continues to accumulate as central government debt owed to the LA(s).

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

Local Authorities report that the Central Government owes a reported Ksh 2.9 billion in CILOR arrears as of June 30, 2000. As Table 12 indicates, about 50% of this is owed to Nairobi City Council. About 75% is owed to only 7 LA(s), including Nairobi, Mombasa, Kisumu, Nanyuki, Thika, Nyaharuru and Laikipia County Council.

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

**Table 12: Contributions in Lieu of Rates (CILOR) Arrears, as of June 30, 2000.**

Local Authority	Amount (Ksh)	(%)	Cumulative (%)
Nairobi City Council	1,460,459,302	49.24	49.24
Mombasa Municipal Council	190,354,028	6.42	55.65
Kisumu Municipal Council	163,893,243	5.53	61.18
Nanyuki Municipal Council	139,054,913	4.69	65.87
Thika Municipal Council	113,176,849	3.82	69.68
Nyahururu Municipal Council	112,462,708	3.79	73.47
Laikipia County Council	83,434,552	2.81	76.29
Other 53 LA(s)	703,438,160	23.71	100.00
<b>TOTAL CILOR ARREARS</b>	<b>2,966,273,755</b>	<b>100.00</b>	<b>100.00</b>

Source, LATF Database, 2001

### 3.4.3 Debt Resolution Plans for FY 2000-2001:

According to the LATF submissions, local authorities planned to spend Ksh 1.5 billion to resolve their outstanding debt during FY 2000-2001. This represent about 15% of total outstanding local debt that stands at about Ksh 10 billion.<sup>6</sup> As part of the FY 2000-2001 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 13 indicates, LA(s)—according to these signed debt reduction plans—planned to repay Ksh 742 million in FY 2000-2001, or approximately 24% of outstanding arrears.

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 30<sup>th</sup> 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.

<sup>6</sup> Please note that this Ksh 10 billion figure does not include the long term external debt of about Ksh 15 billion owed by the Nairobi City Council. See Footnote 4.

**Table 13: 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.

### **3.5 The Local Authorities Transfer Fund (LATF) and the Single Business Permit**

#### **3.5.1 Single Business Permit Reform Overview**

The Single Business Permit was introduced in 1999 to address three main objectives (1) assist to deregulate the business sector; (2) reduce compliance and administrative costs of controlling, regulating and maintaining information on private sector activities; and (3) enhance this local source of revenues to improve the delivery of local services.

These objectives were achieved through a combination of policy and administrative components—modifying as necessary the Trade Licensing Act to eliminate central revenue collection from licensing activities and the Local Government Act to shift from the previous multiple licensing system to a Single Business Permit system. All LA(S) adopted the SBP in 2000.

The new Single Business Permit (SBP) is required from every “business or trade, including a profession or occupation, within the area of a local authority.” (Cap 265, Section 2). The SBP “permits” a business to operate within the jurisdiction of the local authority. The SBP replaced the previous set of locally defined multiple license fees with a single rational fee structure that provides vertical and horizontal equity.

Vertical equity was achieved by ensuring that businesses involved in activities with ability to pay would pay higher fees than businesses with lower ability to pay. Horizontal equity was to be achieved by ensuring that similar businesses with equal ability to pay would pay equal amounts. At the same time, local authorities were given discretion in choosing the absolute

level of business permit fees in their jurisdiction based on such factors as current fee structure, the level of local services, revenue needed, and ability to pay of the local business community. The local discretion allows greater LA accountability to the local business community.

In addition, administrative reforms streamlined the administrative procedures for collecting business information to prepare a local business register, to keep it up to date, issuing business permits notices, receipts and certificates, maintaining appropriate payment registers so as to be able to initiate enforcement activities on non-compliant businesses.

### 3.5.2 FY 2000-2001 LATF Requirements related to the Single Business Permit

In FY 2000-2001, the LATF Performance Conditions required all LA(s) to submit a statement enumerating the businesses contained in their business registries—classified according to the new Single Business Permit categories. This business information is useful for estimating the potential SBP revenues and ensuring a complete coverage of the business registry to promote greater equity and efficiency. It is also an essential component of any local authority revenue enhancement plan—also a requirement for the LATF beginning FY 2000-2001.

As Table 14 indicates, LA(s) identified a total of 301,203 businesses throughout Kenya. The majority of the businesses are traders (56%), informal sector (15%), accommodation and catering (12%) agricultural (5%), industries and workshops (5%), finance and professionals (3%), education, health and entertainment (3%) and communications and transport (2%).

These figures for businesses represent the first inventory of businesses to be registered systematically in a business registry. With proper updating and expansion of the coverage, the Single Business Permit will be able to generate substantially more revenue in a more equitable manner.

**Table 14 Enumeration of Businesses recorded in the Single Business Permit Registries by Local Authority Type (2000)**

Description	Business Code (BRIMS)	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Grand Total
Traders	100	12,428	50,016	22,739	84,248	169,531
Informal Sector	200	7,736	13,640	3,755	18,705	44,036
Transport & Communications	300	1,051	2,102	563	1,084	5,100
Agricultural	400	677	2,326	2,103	9,317	14,823
Lodging & Catering	500	2,049	8,431	4,953	20,429	36,362
Financial Institutions and Professionals	600	3,242	2,567	487	1,629	8,525
Education, Health and Entertainment	700	896	2,409	1,493	3,715	9,213
Industry and Workshops	800	1,952	3,993	2,432	4,436	13,613
Total		30,031	85,484	38,525	143,563	301,203

Source: LATF Database 2001.

Table 15 shows the relative distribution of business category within local authority types. For example, the majority of business located in Nairobi City Council are traders (41%), informal sector (26%) and financial institutions (11%). In contrast, the major of businesses in counties are traders, informal sector and lodging & catering. However, generally speaking, the distribution of businesses within LA(s) is quite similar—with a heavy concentration of traders, informal sector and lodging & catering businesses. Most of the businesses are registered as small businesses.

**Table 15: Profile of Businesses by Type of Business within Local Authority Type, 2000**

Description	BRIMS	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Grand Total
Traders	100	41	59	59	59	56
Informal Sector	200	26	16	10	13	15
Transport & Communications	300	3	2	1	1	2
Agricultural	400	2	3	5	6	5
Lodging & Catering	500	7	10	13	14	12
Financial Institutions and Professionals	600	11	3	1	1	3
Education, Health and Entertainment	700	3	3	4	3	3
Industry and Workshops	800	6	5	6	3	5
Total		100	100	100	100	100

Source, LATF Database, 2001

Table 16 shows the relative distribution of the business types across local authorities. For example, 48 percent of all businesses are located in the counties. Counties have 50% of all traders, 42% of all informal sector, 63% of all agriculture, 56% of all lodging and catering, 40% of all education & health, and 33% of all industry and workshops. Nairobi and other municipal councils have the majority of financial institutions and transport.

**Table 16: Distribution of Business Types across Local Authority Type, 2000**

Description	BRIMS	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Grand Total
Traders	100	7	30	13	50	100
Informal Sector	200	18	31	9	42	100
Transport & Communications	300	21	41	11	21	100
Agricultural	400	5	16	14	63	100
Lodging & Catering	500	6	23	14	56	100
Financial Institutions and Professionals	600	38	30	6	19	100
Education, Health and Entertainment	700	10	26	16	40	100
Industry and Workshops 800	800	14	29	18	33	100
Total		10	28	13	48	100

Source, LATF Database, 2001

These figures on registered businesses are indicative figures only—reflecting the first attempt to properly register all businesses for the Single Business Permit system. It is expected that the registries will become more accurate as LA(s) systematically ensure that all businesses are registered properly. Ultimately this will ensure that the SBP generate revenues in an equitable and efficient manner.

#### **4. LATF Monitoring for FY 2000-2001**

##### **4.1 Monitoring the LATF Operations**

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. For example: Are the funds being accumulated properly within the Central Bank? Are the allocation criteria and distributions being followed? Are they being published in the newspaper? Are the LA(s) meeting the conditions by submitting the required documents in a timely and complete manner? Are the LATF funds being released expeditiously? Are the prescribed penalties being properly applied for non-compliance? Are the required reports being produced? Are the LA(s) being properly notified about the conditions, the allocations, and distributions of the funds? Are the required reports—including the Annual Report—being produced in a timely manner? These are the issues/activities that must be monitored to ensure compliance with LATF procedures and regulations.

To carry out these activities, the Officer Administering the Fund and the LATF Advisory Committee has been relying on the KLGRP Secretariat that is serving as the LATF Secretariat. This KLGRP/LATF Secretariat is monitoring the compliance of the LA(s) in submitting the required documents that enable the release of the LATF monies.

## 4.2 Monitoring the LATF Objectives

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

Once LATF funds are released to the LA, the Local Government Act and related regulations provide the framework under which the LATF funds and other local own source revenues are to be used. Thus the budget formulation, approval and execution process, financial accounting and reporting, budget monitoring and audit, and issues of procurement and project/service implementation are controlled by the Local Government Act. The LGA provides the Minister for Local Government approval authority over LA budgets.

To ensure that the LATF objectives are being met requires answers to the following questions: Are LAs effectively incorporating the views of their citizens into the priority setting process (e.g., Local Authority Service Delivery Action Plans (LASDAPs))? Are LAs following the budgeting procedures—making realistic revenue projections, allocating funds in accordance with LGA provisions, and submitting the documents in a timely manner? Are the budgets being executed properly in accordance with what the Minister for Local Government approved? Are the proper set of accounts being maintained? Are the financial regulations being followed? Are the required financial reports being submitted in a timely manner? 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—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 councilors be reprimanded or dissolved?

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

In addition, the Local Government Act provides the Minister for Local Government the power to issue regulations and to monitor their implementation. The Ministry has the power to conduct “Extra-Ordinary Inspections” to deal with LA budget and performance related issues. These inspections tend to be reactive, problem solving—aimed at trying to “catch a

thief.” The Local Government Act provides the power to take disciplinary action in cases of violations and noncompliance. For example, the individual officers can be disciplined and surcharged, while councils can be suspended and ultimately dissolved. These powers can be used to ensure that the LATF (and other local funds) are used in accordance with the LGA and the related financial regulations.

The Controller & Auditor General 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 Planning 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<sup>7</sup>, (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). These information provide important feedback on the status of LA service provision, financial management and debt resolution.

### **3. FY 2000-2001 Monitoring and Support Activities funded through LATF Funds**

The LATF Act provides for 0.5% of the annual LATF amount to be set aside to fund dissemination, monitoring and reporting activities. Using a part of these funds, the Ministry of Local Government in October 2000 initiated a series of field monitoring and support activities. These activities were undertaken to evaluate the LATF-related reform process—ensuring that the LATF funds had been received in accordance with the LATF Act and Regulations and to ensure that the LA was using these LATF monies, along with their local own source revenues, in accordance with the LGA and related financial regulations. In addition, these field monitoring and support activities provided an opportunity for further dissemination of the local government reform agenda, the principles and procedures for the LATF, and the various LGA budgeting and financial regulations. For example, the monitoring teams took the opportunity to brief the councillors and senior management on the LATF objectives and procedures as well as other financial management issues.

The first set of monitoring and support activities was carried out in October 2000 in 17 LA(s). These investigations were done by interministerial and interdisciplinary teams composed of officials from the Ministry of Local Government, Ministry of Finance and Planning, Office of the President and the private sector. Reports from these teams were prepared and submitted to the Ministry of Local Government, Ministry of Finance and Planning and the Controller & Auditor-General. In June 2001, an additional 25 LA(s) were visited—this time by teams consisting of only Ministry of Local Government finance officers. Reports were prepared and presented to the Permanent Secretary, Ministry of Local Government for follow up action. See Table 17 for a list of those LA(s) visited.

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<sup>7</sup> 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. These Abstracts are now with the C&AG for further action.

**Table 17: Local Authorities visited for Field Monitoring and Support Teams, FY 2000-2001.**

<b>Batch 1 (October 2000)</b>	Embu MC Embu CC Gusii CC Kisii MC Kisumu CC Kisumu MC	Malindi CC Malindi MC Maragwa TC Migori CC Migori MC Molo TC	Mombasa MC Nakuru CC Nakuru MC Nyèri CC Nyeri MC Oyugis MC
<b>Batch 2 (June 2001)</b>	Eldama Ravine TC Eldoret MC Kapsabet MC Nandi CC Nandi Hill TC Wareng CC Isiolo CC Kitui CC Kitui MC	Kajiado TC Mavoko MC Mwingi TC Nyambene CC Olekejuado CC Busia CC Kakamega MC Kakamega CC	Vihiga CC Vihiga MC Yala TC Garissa MC Garissa CC Kwale CC Kwale TC Kilifi CC Kilifi TC

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

#### **4. Findings from the FY 2000-2001 LATF-funded Monitoring and Support Activities**

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

Let's highlight some of the issues:

- a) Some LA(s) were able to effectively initiate small, but important, capital investment projects that will benefit the community. Roads have been graded, markets have been rehabilitated, water and sanitation has been provided, and vehicles rehabilitated.
- b) Other LA(s) have experienced difficulties in implementing their capital projects—either the money has been ineffectively managed or used for non-intended or non-authorized purposes. The experience varies by local authority—and indicates that **there a need for systematic capacity development, supervision, and technical assistance to assist LA in project implementation.**

- c) There is a lack of understanding by councillors and many officers on the LATF objectives, regulations and procedures. This is not surprising since there has been limited LATF training given to only a few officers from each LA. This lack of understanding indicates that **there is a need for carrying out additional systematic dissemination effort to fully inform these decisionmakers and stakeholders about the LATF.**
- d) 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.**
- e) Some LA(s) followed tendering procedures while others did not. **The recently issued procurement guidelines should be effectively disseminated to ensure that LA(s) understand and are able to comply.**
- f) Many LA(s) are using the new LATF monies to pay for salary and allowances. In addition, many LA(s) used LATF allocated for debt resolution to pay current salaries. Given the magnitude of the salary arrears problem in LAs, this may be understandable but it will be important for the LA(s) and the Ministry of Local Government to ensure that the LATF monies are budgeted along with other local own source revenues to meet the priorities and obligations as regulated by the LATF and the Local Government Act. **Careful guidance and supervision must be provided to ensure that the required capital expenditures and other budgeted items are properly paid.**
- g) Many LA(s) were not paying over their required statutory deductions this year. **A circular was issued by MLG to remind LA(s) of the requirement to pay statutory deductions in FY 2000-2001 and outline a monitoring system of compliance.**
- h) 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 2000-2001 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 will now be conducting a more general audit on the Abstract of Accounts for FY 1999-2000 that were recently submitted. 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

LATF is at the initial stages of implementation. The LATF Act became effective in FY 1999-2000 and LATF monies started flowing in February 2000.

In its first year of operation, the Government allocated Ksh 1 billion to the LATF to be distributed on a formula basis to all 174 Local Authorities in an objective and accountable manner. In FY 2000-2001, the LATF was increased to Ksh 2.3 billion to be similarly distributed. In FY 2002-2003, the LATF was increased to Ksh 3 billion which is now being distributed. These funds have begun to flow to LAs in accordance with the LATF regulations to further allow local authorities to improve local services, financial management and debt resolution.

To date, LA(s) have responded well to the new intergovernmental transfer mechanism. Budgets are being submitted in a timely manner to trigger the release of the LATF funds. Similarly, LA(s) are submitting the required financial statements, debt resolution plans, revenue enhancement plans and the Single Business Permit enumeration in accordance with the LATF regulations. Deadlines are increasingly being observed. The submitted information is now providing the information needed for improving the local level budgeting and financial management decisions and for central level monitoring and policy analysis.

To ensure compliance with the LATF laws and regulations, the Central Government has initiated a series of monitoring and support activities. Along with periodic required reports, the Government is conducting field activities to ensure that LA(s) are using the LATF monies and their own source revenues appropriately. It is expected that these field activities will be conducted on a continual basis to monitor all local authorities.

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. 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. Beginning in FY 2001-2002, LA(s) will be required to submit an annual Local Authority Service Delivery Action Plan (LASDAP) which 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 is being maintained on all data submissions from the LA(s): This information database contains information on revenue and expenditures, debtors and creditors, capital projects, debt repayment plans, single business permits registrations, and revenue enhancement plans. Annex 3 provides an individual profile for each local authority.

The LATF mechanism is now in its third year of operation. As work is progressing on auditing the results from the Abstract of Accounts FY 1999-2000, and evaluating the experience from FY 2000-2001, the real challenge now is to ensure that the FY 2001-2002 LATF monies are being effectively combined with other local resources **to implement improved local services, financial management and debt resolution in an efficient, accountable and transparent manner**. This requires strong civic leadership, effective public management, and active citizen participation—the combination of which will determine the ultimate success.

## **Information Notes:**

Annex 1: This information is from Gazette Number 2971, dated 12 May 2000.

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

Annex 3: This financial information is derived from the Ministry of Local Government, drawing largely on the information submitted by each local authority in compliance with the LATF regulations and relevant circulars for FY 2000-2001 and FY 2001-2002. This information represents the raw data from these submissions and have not been verified or audited in the field. The revenue and expenditure data come from Form 7A and 7B, the outstanding debt information comes from Form 4 (FY2000-2001), the debt resolution amount comes from Form CN1 (FY2000-2001) and Form CN2 (FY2000-2001), the project information comes from Form 1.A.1 (FY2000-2001) while the remaining information comes from various other related databases within the Ministry of Local Government. To the extent possible the data was updated to reflect the current situation within each Local Authority.

## Annex 1: LATF Allocations for Local Authorities (FY 2000-2001)

LGID	Local Authority Name	Service Delivery (shillings)	Performance (shillings)	Transitional (shillings)	Total
1	Nairobi City Council	140,956,211	93,970,807	250,396,709	485,323,727
6	Ahero Town Council	1,929,697	1,286,464	43,303	3,259,464
11	Awendo Town Council	3,556,578	2,371,052	-	5,927,630
16	Baringo County Council	7,742,080	5,161,386	-	12,903,466
21	Bomet County Council	11,069,392	7,379,595	-	18,448,987
26	Bomet Municipal Council	1,755,811	1,170,540	-	2,926,351
31	Bondo County Council	7,044,984	4,696,656	-	11,741,640
36	Bondo Town Council	1,849,898	1,233,265	-	3,083,163
41	Bungoma Municipal Council	3,254,366	2,169,578	391,274	5,815,218
46	Bungoma County Council	20,711,569	13,807,713	-	34,519,282
51	Bureti County Council	8,942,958	5,961,972	-	14,904,930
56	Burnt Forest Town Council	1,971,035	1,314,023	-	3,285,058
61	Busia County Council	8,913,669	5,942,446	-	14,856,114
66	Busia Municipal Council	4,242,474	2,828,316	-	7,070,790
71	Butere-Mumias County Council	11,795,777	7,863,852	-	19,659,629
76	Chepareria Town Council	1,481,137	987,424	-	2,468,561
81	Chogoria Town Council	1,973,855	1,315,903	-	3,289,759
86	Chuka Municipal Council	2,081,499	1,387,666	-	3,469,165
91	Eldama Ravine Town Council	2,083,022	1,388,682	-	3,471,704
96	Eldoret Municipal Council	13,175,399	8,783,600	2,327,541	24,286,540
101	Embu County Council	5,832,390	3,888,260	-	9,720,649
106	Embu Municipal Council	3,768,261	2,512,174	662,599	6,943,034
111	Funyula Town Council	1,371,741	914,494	-	2,286,235
116	Garissa County Council	10,304,930	6,869,954	-	17,174,884
121	Garissa Municipal Council	5,415,617	3,610,411	-	9,026,028
126	Gucha County Council	10,641,762	7,094,508	-	17,736,270
131	Gusii County Council	10,606,615	7,071,076	-	17,677,691
136	Homa Bay County Council	7,788,943	5,192,629	-	12,981,572
141	Homa Bay Municipal Council	3,845,720	2,563,813	653,360	7,062,893
146	Isiolo County Council	3,858,262	2,572,175	-	6,430,437
151	Iten-Tambach Town Council	1,597,952	1,065,301	-	2,663,254
156	Kabarnet Municipal Council	2,183,155	1,455,437	-	3,638,592
161	Kajiado Town Council	1,393,238	928,825	13,162	2,335,225
166	Kakamega County Council	15,802,612	10,535,074	-	26,337,686
171	Kakamega Municipal Council	5,391,840	3,594,560	-	8,986,400
176	Kandara Town Council	1,765,390	1,176,926	-	2,942,316
181	Kangema Town Council	1,258,822	839,215	-	2,098,037
186	Kangundo Town Council	7,446,672	4,964,448	-	12,411,120
191	Kapenguria Municipal Council	2,579,046	1,719,364	-	4,298,411
196	Kapsabet Municipal Council	2,888,880	1,925,920	-	4,814,799
201	Karatina Municipal Council	9,890,760	6,593,840	-	16,484,601
206	Karuri Town Council	3,762,967	2,508,645	-	6,271,611

LGID	Local Authority Name	Service Delivery (shillings)	Performance (shillings)	Transitional (shillings)	Total
211	Kehancha Municipal Council	5,463,105	3,642,070	-	9,105,174
216	Keiyo County Council	4,520,210	3,013,473	-	7,533,683
221	Kendu Bay Town Council	1,609,822	1,073,215	-	2,683,036
226	Kericho Municipal Council	6,254,320	4,169,547	-	10,423,866
231	Keroka Town Council	3,204,826	2,136,550	-	5,341,376
236	Kerugoya/Kutus Municipal Council	2,318,193	1,545,462	-	3,863,654
241	Kiambu County Council	11,497,022	7,664,681	-	19,161,704
246	Kiambu Municipal Council	3,591,331	2,394,221	-	5,985,552
251	Kikuyu Town Council	5,988,141	3,992,094	-	9,980,235
256	Kilifi County Council	12,982,011	8,654,674	-	21,636,685
261	Kilifi Town Council	3,828,397	2,552,265	-	6,380,662
266	Kimilili Municipal Council	3,284,973	2,189,982	-	5,474,955
271	Kipkelion Town Council	1,771,551	1,181,034	-	2,952,584
276	Kipsigis County Council	10,120,405	6,746,937	-	16,867,342
281	Kirinyaga County Council	12,949,793	8,633,195	-	21,582,988
286	Kisii Municipal Council	3,552,153	2,368,102	-	5,920,256
291	Kisumu County Council	6,221,943	4,147,962	4,997,257	15,367,162
296	Kisumu Municipal Council	18,930,548	12,620,366	-	31,550,914
301	Kitale Municipal Council	6,326,605	4,217,736	-	10,544,341
306	Kitui County Council	12,914,645	8,609,763	-	21,524,408
311	Kitui Municipal Council	4,522,018	3,014,679	-	7,536,697
316	Koibatek County Council	3,995,924	2,663,949	-	6,659,873
321	Kwale County Council	14,956,139	9,970,759	-	24,926,898
326	Kwale Town Council	1,506,432	1,004,288	-	2,510,721
331	Laikipia County Council	7,513,620	5,009,080	-	12,522,700
336	Lamu County Council	3,038,150	2,025,433	-	5,063,583
341	Limuru Municipal Council	2,942,441	1,961,628	1,602,559	6,506,628
346	Litein Town Council	2,180,221	1,453,480	-	3,633,701
351	Lodwar Municipal Council	2,568,017	1,712,011	-	4,280,028
356	Londiani Town Council	2,066,158	1,377,439	-	3,443,597
361	Luanda Town Council	2,857,765	1,905,176	-	4,762,941
366	Lugari County Council	7,255,870	4,837,247	-	12,093,117
371	Machakos Municipal Council	10,285,049	6,856,700	-	17,141,749
376	Makueni County Council	20,067,196	13,378,130	-	33,445,326
381	Makuyu Town Council	1,822,523	1,215,015	-	3,037,538
386	Malaba Town Council	2,636,695	1,757,796	-	4,394,491
391	Malakisi Town Council	1,436,439	957,626	-	2,394,065
396	Malava Town Council	1,843,465	1,228,977	-	3,072,442
401	Malindi County Council	5,782,597	3,855,065	-	9,637,662
406	Malindi Municipal Council	5,769,467	3,846,311	-	9,615,778
411	Mandera County Council	6,957,115	4,638,077	-	11,595,192

LGID	Local Authority Name	Service Delivery (shillings)	Performance (shillings)	Transitional (shillings)	Total
416	Mandera Town Council	3,598,146	2,398,764	-	5,996,909
421	Maragua County Council	9,651,770	6,434,513	-	16,086,283
426	Maragua Town Council	3,016,919	2,011,279	-	5,028,198
431	Marakwet County Council	5,029,851	3,353,234	-	8,383,085
436	Maralal Town Council	2,158,742	1,439,161	-	3,597,903
441	Mariakani Town Council	3,395,335	2,263,557	-	5,658,892
446	Marsabit County Council	4,473,346	2,982,231	-	7,455,577
451	Masaku County Council	17,357,896	11,571,931	-	28,929,827
456	Masimba Town Council	1,456,112	970,741	-	2,426,853
461	Matuu Town Council	1,323,865	882,577	184,875	2,391,317
466	Maua Municipal Council	1,474,072	982,715	81,788	2,538,575
471	Mavoko Municipal Council	2,226,956	1,484,638	2,156,184	5,867,778
476	Mbeere County Council	5,967,122	3,978,082	-	9,945,204
481	Mbita Point Town Council	2,830,610	1,887,074	-	4,717,684
486	Meru County Council	11,874,860	7,916,573	-	19,791,433
491	Meru Municipal Council	9,112,000	6,074,666	-	15,186,666
496	Meru South County Council	5,059,141	3,372,761	-	8,431,901
501	Migori County Council	8,963,461	5,975,641	-	14,939,102
506	Migori Municipal Council	5,106,214	3,404,143	-	8,510,357
511	Molo Town Council	4,301,417	2,867,612	-	7,169,029
516	Mombasa Municipal Council	43,696,774	29,131,183	35,246,826	108,074,783
521	Mount Elgon County Council	4,854,113	3,236,075	-	8,090,188
526	Moyale County Council	2,481,645	1,654,430	-	4,136,075
531	Mtito Andei Town Council	2,735,063	1,823,376	-	4,558,439
536	Muhoroni Town Council	2,247,889	1,498,593	-	3,746,481
541	Mumias Municipal Council	5,384,728	3,589,818	-	8,974,546
546	Murang'a County Council	9,241,713	6,161,142	-	15,402,856
551	Murang'a Municipal Council	4,491,205	2,994,136	-	7,485,341
556	Mwingi County Council	7,835,807	5,223,871	-	13,059,678
561	Mwingi Town Council	3,041,785	2,027,857	-	5,069,642
566	Naivasha Municipal Council	8,465,288	5,643,526	-	14,108,814
571	Nakuru County Council	21,508,250	14,338,833	-	35,847,083
576	Nakuru Municipal Council	16,357,712	10,905,142	-	27,262,854
581	Nambale Town Council	1,755,019	1,170,013	-	2,925,032
586	Nandi County Council	14,235,611	9,490,408	-	23,726,019
591	Nandi Hills Town Council	3,249,883	2,166,589	827,837	6,244,309
596	Nanyuki Municipal Council	3,066,548	2,044,365	817,952	5,928,865
601	Narok County Council	10,334,220	6,889,480	-	17,223,700
606	Narok Town Council	2,882,950	1,921,967	-	4,804,917
616	Nyahururu Municipal Council	3,082,244	2,054,829	1,695,756	6,832,829
621	Nyamache Town Council	1,624,862	1,083,241	-	2,708,104
626	Nyamarambe Town Council	2,928,803	1,952,536	-	4,881,339

LGID	Local Authority Name	Service Delivery (shillings)	Performance (shillings)	Transitional (shillings)	Total
631	Nyambene County Council	18,245,375	12,163,583	-	30,408,958
636	Nyamira County Council	12,287,845	8,191,897	-	20,479,741
641	Nyamira Town Council	3,836,619	2,557,746	-	6,394,365
646	Nyandarua County Council	13,195,826	8,797,217	-	21,993,044
651	Nyando County Council	7,800,659	5,200,439	-	13,001,098
656	Nyansiongo Town Council	2,142,635	1,428,423	-	3,571,058
661	Nyeri County Council	12,721,333	8,480,888	-	21,202,221
667	Nyeri Municipal Council	7,076,349	4,717,566	-	11,793,916
671	Nzoia County Council	15,316,402	10,210,935	-	25,527,337
676	Ogembo Town Council	2,191,870	1,461,247	-	3,653,117
681	Ol'Kalou Town Council	2,386,683	1,591,122	-	3,977,805
686	Olkejuado County Council	12,516,305	8,344,203	-	20,860,508
691	Othaya Town Council	1,667,054	1,111,369	-	2,778,424
696	Oyugis Town Council	2,887,911	1,925,274	-	4,813,185
701	Pokot County Council	8,052,551	5,368,367	-	13,420,918
706	Port Victoria Town Council	1,256,665	837,777	-	2,094,442
711	Rachuonyo County Council	7,616,134	5,077,423	-	12,693,556
716	Rongo Town Council	2,674,860	1,783,240	-	4,458,100
721	Ruiru Municipal Council	5,994,451	3,996,301	20,169	10,010,921
726	Rumuruti Town Council	1,747,006	1,164,671	-	2,911,677
731	Runyenjes Municipal Council	2,639,853	1,759,902	-	4,399,755
736	Sagana Town Council	1,200,873	800,582	-	2,001,455
741	Samburu County Council	4,323,969	2,882,646	-	7,206,615
746	Siaya County Council	10,360,581	6,907,054	-	17,267,635
751	Siaya Municipal Council	2,845,235	1,896,823	-	4,742,059
756	Sirisia Town Council	1,285,980	857,320	-	2,143,299
761	Sotik Town Council	1,186,270	790,847	695,790	2,672,907
766	Suba County Council	4,104,296	2,736,197	-	6,840,493
771	Suneka Town Council	2,111,940	1,407,960	-	3,519,899
776	Tabaka Town Council	1,536,635	1,024,423	-	2,561,058
781	Taita / Taveta County Council	5,636,148	3,757,432	-	9,393,581
786	Tana River County Council	6,260,020	4,173,346	-	10,433,366
791	Taveta Town Council	2,940,197	1,960,131	-	4,900,328
796	Teso County Council	4,332,756	2,888,504	-	7,221,259
801	Tharaka County Council	3,858,262	2,572,175	-	6,430,437
806	Thika County Council	13,588,309	9,058,872	-	22,647,181
811	Thika Municipal Council	7,529,183	5,019,455	4,085,097	16,633,735
816	Trans Mara County Council	5,937,833	3,958,555	-	9,896,388
821	Turkana County Council	13,023,017	8,682,011	-	21,705,028
826	Ugunja Town Council	2,031,429	1,354,286	-	3,385,716
831	Ukwala Town Council	2,243,167	1,495,445	-	3,738,612
836	Vihiga County Council	10,445,521	6,963,681	-	17,409,202

LGID	Local Authority Name	Service Delivery (shillings)	Performance (shillings)	Transitional (shillings)	Total
841	Vihiga Municipal Council	5,111,067	3,407,378	-	8,518,444
846	Voi Municipal Council	2,819,421	1,879,614	-	4,699,035
851	Wajir County Council	10,302,001	6,868,001	-	17,170,002
856	Wareng County Council	12,507,518	8,338,345	-	20,845,863
861	Webuye Municipal Council	4,072,887	2,715,258	-	6,788,144
866	Wote Town Council	2,685,765	1,790,510	-	4,476,275
871	Yala Town Council	2,325,108	1,550,072	-	3,875,181

## Annex 2: LATF Financial Summary (FY2000-2001)

<b>Item</b>	<b>Printed Estimates</b>	<b>Actual</b>	<b>Balance</b>
	Ksh	Ksh	Ksh
360/580	2,807,412,670	2,259,595,538.90	547,817,131.10
360/501	50,000	-	50,000
360/685	2,807,462,670	2,259,595,538.90	547,817,131.10

Source: Ministry of Local Government

### **Annex 3: Financial Profile for each Local Authority (FY 2000-2001)**

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 2000-2001 and the planned projects to be implemented during FY 2000-2001. 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 as contained in the LATF submissions for FY 2000-2001. NA is used when those names were not available or unclear.

**Number of Employees:** This is the number of employees in the local council as reported in the FY 2000-2001 Annual Estimates.

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

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

**Number of Councillors:** This is the number of councillors at the local authority.

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

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

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

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

## **Financial Situation:**

The financial information is presented for FY 2000-2001 (both estimates and actuals) and for FY 2001-2002 (estimates). In addition a separate column is presented for the “efficiency”(or the reported actuals divided by the estimates) for FY 200-2001. 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 2000-2001 budget estimates. In addition, a separate column is presented entitled “% Est to Actuals” which is the percentage increase or decrease of the FY 2001-2002 estimates over the FY 2000-2001 actuals. For example, if the “% Est to Actuals” is 150%, this means that the FY 2001-2002 estimates are 50% higher than what was actually collected during FY 2000-2001.

## **Revenues:**

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

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

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

**Road Maintenance Levy Fund (RMLF):** This is the amount that the LA expects to receive or actually received from the Road Maintenance Levy Fund—a portion of which is allocated to maintain local authority roads. From 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).

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

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

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

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

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

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

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

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

### **Expenditures:**

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

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

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

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

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

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

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

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

**Capital Expenditures:** This is the amount that the LA plans to spend or did spend on capital projects. It is equal to the total under the FY 2000-2001 Implemented Projects or to the FY 2001-2002 Planned Projects.

**Loan Repayments:** This represents that amount that the L:A 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 the 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 2000-2001 and those that the LA included in their estimates as projects to be implemented during FY 2001-2002. The detailed information is included for the largest three projects, with the remaining projects listed other “All Other Projects.” A complete list of projects can be obtained from the Clerk to Council and are contained in the LATF submissions.

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

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

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

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

### **Financial Performance Indicators:**

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

**LATF Personnel Ratio:** This is the total planned personnel expenditures divided by total expenditures. This ratio is defined under the LATF Regulations. In FY 2000-2001, this ratio should be less than 70%.

**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. See Annex 1 for the LATF Service Delivery amounts.

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

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

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

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

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

**LA CODE : 001 NAIROBI CITY COUNCIL**

Province: NAIROBI

Summary Profile Fiscal Year 2000-2001 District: NAIROBI

(Values in Ksh)

Mayor: Dick Waweru	Clerk : Godfrey Mate	Treasurer: J.K Too
No of employees: 16,452	No of Councillors: 73	Business Permit Schedule: 14
Total Yearly Salaries: 2,082,694,763	Total Civic Costs: 42,101,200	Business Permit Base Value: 1000
Average/Employee: 126,592	Average/Councillor: 576,729	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	485,323,727	485,323,727	100.0	607,059,425	125.1
Road Maintenance Levy Fund (RMLF)	150,000,000	208,179,146	138.8	168,000,000	80.7
Sub-Total	635,323,727	693,502,873	109.2	775,059,425	111.8
Local Revenues					
CILOR	100,191,126	0	0.0	100,191,126	0.0
Property Rates	1,110,088,874	934,378,506	84.2	982,703,874	105.2
Single Business Permit	458,880,000	381,622,451	83.2	600,000,000	157.2
Market Fees	122,050,000	93,563,526	76.7	95,000,000	101.5
Others	2,817,961,000	2,134,069,943	75.7	3,253,105,000	152.4
Sub-Total	4,609,171,000	3,543,634,426	76.9	5,031,000,000	142.0
<b>TOTAL Revenues</b>	<b>5,244,494,727</b>	<b>4,237,137,299</b>	<b>80.8</b>	<b>5,806,059,425</b>	<b>137.0</b>
<b>EXPENDITURES</b>					
Civic	0	42,101,200	0.0	34,834,000	82.7
LA Personnel	2,213,294,480	2,082,694,763	94.1	2,148,490,491	103.2
LA Operations	1,657,237,940	1,582,490,591	95.5	1,858,652,624	117.5
LA Maintenance	193,072,500	135,353,055	70.1	195,948,955	144.8
TOTAL Recurrent Expenditures	4,063,604,920	3,842,639,609	94.6	4,237,926,070	110.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>1,180,889,807</b>	<b>394,497,690</b>	<b>33.4</b>	<b>1,568,133,355</b>	<b>397.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>112,964,960</b>	<b>161,679,050</b>	<b>143.1</b>	<b>393,992,400</b>	<b>243.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,067,924,847</b>	<b>232,818,640</b>	<b>21.8</b>	<b>950,889,355</b>	<b>408.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>160,000,000</b>	<b>0</b>	<b>0.0</b>	<b>952,200,000</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>907,924,847</b>	<b>232,818,640</b>	<b>25.6</b>	<b>-1,310,645</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Third Nairobi water project	38,058,223	23.5
	Purchase of vehicle	23,332,784	14.4
	Rehabilitation of city hall	23,077,501	14.3
	All Other Projects	77,210,543	47.8
	<b>TOTAL</b>	<b>161,679,050</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
905	Sewer rehabilitation works in the city	40,000,000	10.2
900	Sewer Master Plan - study partial implementation Kangemi, Dagoretti, Riruta, Wa	33,617,900	8.5
905	Rehabilitation of Boreholes in Dagoretti and Karen areas	30,000,000	7.6
	All Other Projects	290,374,500	73.7
	<b>TOTAL</b>	<b>393,992,400</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	51.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	217.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	1.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	76.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	94.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	143.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 006 AHERO TOWN COUNCIL**

**Province: NYANZA**

**Summary Profile Fiscal Year 2000-2001**

**District: KISUMU**

( Values in Ksh)

Chairman: Charles Onunga Bwana	Clerk : Richard John Omondi Kodindo	Treasurer: Charles Odondi Ochola
No of employees: 85	No of Councillors: 12	Business Permit Schedule: 10
Total Yearly Salaries: 4,787,090	Total Civic Costs: 2,649,583	Business Permit Base Value: 500
Average/Employee: 56,319	Average/Councillor: 220,799	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,259,464	3,259,464	100.0	3,988,010	122.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sup-Total	3,259,464	3,259,464	100.0	3,988,010	122.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	80,000	69,750	87.2	1,950,000	2,795.7
Single Business Permit	1,058,000	435,640	41.2	1,010,000	231.8
Market Fees	5,760,000	4,897,837	85.0	6,190,000	126.4
Others	6,531,000	2,985,924	45.7	6,143,000	205.7
Sub-Total	13,429,000	8,389,151	62.5	15,293,000	182.3
<b>TOTAL Revenues</b>	<b>16,688,464</b>	<b>11,648,615</b>	<b>69.8</b>	<b>19,281,010</b>	<b>165.5</b>
<b>EXPENDITURES</b>					
Civic	2,269,000	2,649,583	116.8	2,450,000	92.5
LA Personnel	6,388,010	4,787,090	74.9	6,653,960	139.0
LA Operations	2,367,800	2,071,209	87.5	4,519,300	218.2
LA Maintenance	1,024,000	1,204,086	117.6	1,636,000	135.9
TOTAL Recurrent Expenditures	12,048,810	10,711,967	88.9	15,259,260	142.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,639,654</b>	<b>936,648</b>	<b>20.2</b>	<b>4,021,750</b>	<b>429.4</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,929,697</b>	<b>0</b>	<b>0.0</b>	<b>8,968,900</b>	<b>0.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,709,957</b>	<b>936,648</b>	<b>34.6</b>	<b>2,021,750</b>	<b>215.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,329,767</b>	<b>1,041,338</b>	<b>78.3</b>	<b>1,000,000</b>	<b>96.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,380,190</b>	<b>-104,690</b>	<b>-7.6</b>	<b>1,021,750</b>	<b>0.0</b>

**FY 2000-2001 Implemented Projects  
(Details are missing)**

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Construction of Town hall & offices	7,694,400	85.8
360	Purchase of Toyota Hiace	749,500	8.4
405	Road Repairs	525,000	5.9
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>8,968,900</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	41.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	153.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	24.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	62.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	88.9	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 :	78.3	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 011 AWENDO TOWN COUNCIL**

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: MIGORI

( Values in Ksh)

Chairman N A Okech	Clerk George Otiemo Onyango	Treasurer Joab Ouma
No of employees: 77	No of Councillors 6	Business Permit Schedule 8
Total Yearly Salaries 4,054,036	Total Civic Costs 817,275	Business Permit Base Value 350
Average/Employee 52,650	Average/Councillor 136,213	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,927,630	5,927,630	100.0	6,843,251	115.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,927,630	5,927,630	100.0	6,843,251	115.4
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	966,193	64.4	2,030,000	210.1
Market Fees	2,160,000	2,675,485	123.9	3,275,000	122.4
Others	3,037,500	2,417,683	79.6	6,970,000	288.3
Sub-Total	6,697,500	6,059,361	90.5	12,275,000	202.6
<b>TOTAL Revenues</b>	<b>12,625,130</b>	<b>11,986,991</b>	<b>94.9</b>	<b>19,118,251</b>	<b>159.5</b>
<b>EXPENDITURES</b>					
Civic	1,198,000	817,275	68.2	1,018,000	124.6
LA Personnel	4,621,937	4,054,036	87.7	8,027,018	198.0
LA Operations	1,500,000	1,135,852	75.7	2,566,000	225.9
LA Maintenance	1,000,000	134,467	13.4	3,460,000	2,573.1
TOTAL Recurrent Expenditures	8,319,937	6,141,630	73.8	15,071,018	245.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,305,193</b>	<b>5,845,361</b>	<b>135.8</b>	<b>4,047,233</b>	<b>89.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,976,578</b>	<b>1,800,000</b>	<b>40.2</b>	<b>3,700,000</b>	<b>231.3</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>328,615</b>	<b>4,245,361</b>	<b>1,291.9</b>	<b>347,233</b>	<b>8.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>927,630</b>	<b>1,202,349</b>	<b>129.6</b>	<b>1,142,251</b>	<b>95.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-599,016</b>	<b>3,043,012</b>	<b>-608.0</b>	<b>-795,018</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Water Project	1,600,000	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,600,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Council Hall & Offices	1,500,000	40.5
900	Water Project	1,200,000	32.4
405	Road Rehabilitation	1,000,000	27.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>3,700,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	40.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	139.9	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	90.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	73.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	40.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	129.6	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 016 BARINGO COUNTY COUNCIL**

**Province: RIFT VALLEY      Summary Profile Fiscal Year 2000-2001      District: BARINGO**

(Values in Ksh)

Vice-Chairman: Geoffrey K. Lokoriteba	(Ag) Clerk : Peter Kipkel Won Keitany	(Ag) Treasurer: Simon Kiptoon Chelimo
No of employees: 97	No of Councillors: 76	Business Permit Schedule: 9
Total Yearly Salaries: 10,079,361	Total Civic Costs: 9,549,383	Business Permit Base Value: 400
Average/Employee: 103,911	Average/Councillor: 125,650	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,903,466	12,903,466	100.0	15,261,670	118.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,903,466	12,903,466	100.0	15,261,670	118.3
Local Revenues					
CILOR	480,240	310,000	64.6	960,000	309.7
Property Rates	0	0	0.0	0	0.0
Single Business Permit	0	2,269,025	0.0	2,600,000	114.6
Market Fees	11,420,000	387,760	3.4	950,000	245.0
Others	13,490,000	12,285,324	91.1	17,662,000	143.8
Sub-Total	25,390,240	15,252,109	60.1	22,172,000	145.4
<b>TOTAL Revenues</b>	<b>38,293,706</b>	<b>28,155,575</b>	<b>73.5</b>	<b>37,433,670</b>	<b>133.0</b>
<b>EXPENDITURES</b>					
Civic	8,362,280	9,549,383	114.2	8,577,540	89.8
LA Personnel	5,872,740	10,079,361	171.6	10,263,920	101.8
LA Operations	5,276,600	3,733,348	70.8	2,336,000	62.6
LA Maintenance	3,399,620	952,323	28.0	956,000	100.4
TOTAL Recurrent Expenditures	22,911,240	24,314,415	106.1	22,133,460	91.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>15,382,466</b>	<b>3,841,160</b>	<b>25.0</b>	<b>15,300,210</b>	<b>398.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>6,361,733</b>	<b>3,263,688</b>	<b>51.3</b>	<b>7,655,835</b>	<b>234.6</b>
<b>LOAN REPAYMENTS</b>	<b>14,249,228</b>	<b>0</b>	<b>0.0</b>	<b>540,200</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>-5,228,495</b>	<b>577,472</b>	<b>-11.0</b>	<b>5,329,175</b>	<b>922.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,145,886</b>	<b>1,145,886</b>	<b>100.0</b>	<b>4,209,543</b>	<b>367.4</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-6,374,381</b>	<b>-568,414</b>	<b>8.9</b>	<b>1,119,632</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Maintenance county hall	1,423,038	43.6
	Lorwana dam	363,840	11.1
	Plan printing machine	340,800	10.4
	All Other Projects	1,136,010	34.8
	<b>TOTAL</b>	<b>3,263,688</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
250	Housing and Estates Kabarnet	3,000,000	39.2
999	L. Baringo Tourist Cultural Complex	800,000	10.4
999	Kipsaraman and Soves Campsites	600,000	7.8
	All Other Projects	3,255,835	42.5
	<b>TOTAL</b>	<b>7,655,835</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	30.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	126.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	39.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	60.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	106.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	51.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 021 BOMET COUNTY COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: BOMET

( Values in Ksh)

Chairman, NR		Clerk Joel Kipkorir Sigei		Treasurer Jonah Kipkoeh Muna	
No of employees	99	No of Councillors	56	Business Permit Schedule	7
Total Yearly Salaries	7,229,587	Total Civic Costs	2,570,950	Business Permit Base Value	300
Average/Employee	73,026	Average/Councillor	45,910		

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	18,448,987	18,448,987	100 0	21,953,989	119 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	18,448,987	18,448,987	100 0	21,953,989	119 0
Local Revenues					
CILOR	3,000,000	270,385	9 0	1,100,000	406 8
Property Rates	1,311,600	2,450	0 2	1,210,000	49,387 8
Single Business Permit	2,187,000	1,726,810	79 0	3,822,000	221 3
Market Fees	900,000	868,582	96 5	1,664,000	191 6
Others	20,085,800	6,101,459	30 4	14,557,400	238 6
Sub-Total	27,484,400	8,969,686	32 6	22,353,400	249 2
TOTAL Revenues	45,933,387	27,418,673	59 7	44,307,389	161 6
<b>EXPENDITURES</b>					
Civic	5,102,220	2,570,950	50 4	6,515,380	253 4
LA Personnel	12,347,960	7,229,587	58 5	12,120,880	167 7
LA Operations	7,986,400	5,001,447	62 6	4,522,400	90 4
LA Maintenance	1,844,000	1,461,753	79 3	2,344,912	160 4
TOTAL Recurrent Expenditures	27,280,580	16,263,736	59 6	25,503,572	156 8
RECURRENT SURPLUS/DEFICITS	18,652,807	11,154,937	59 8	18,803,817	168 6
CAPITAL EXPENDITURES	16,948,987	12,040,008	71 0	17,000,000	141 2
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	1,703,820	-885,071	-51 9	1,603,817	0 0
DEBT RESOLUTION REPAYMENTS	1,500,000	0	0 0	1,483,068	0 0
UNCOMMITTED SURPLUS/DEFICITS	203,820	-885,071	-434 2	120,749	0 0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Various miniprojects (29 civic wards)	4,350,000	36 1
	New 7ton T/lorry	4,320,000	35 9
	Acquisition of new tractor & trailer	1,747,500	14 5
	All Other Projects	1,622,508	13 5
	<b>TOTAL</b>	12,040,008	100 00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
999	Embomos Tea Farm	17,000,000	100 0
	All Other Projects	0	0 0
	<b>TOTAL</b>	17,000,000	100 00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	35 1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	169 8	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	32 6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	59 6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	71 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

## LA CODE : 026 BOMET MUNICIPAL COUNCIL

Province: RIFT VALLEY      Summary Profile Fiscal Year 2000-2001      District: BOMET

( Values in Ksh)

Mayor: Joseph Langat	Clerk : M M kilonzo	(Ag) Treasurer: Wesley Cheruiyot Kimeto
No of employees: 51	No of Councillors: 16	Business Permit Schedule: 12
Total Yearly Salaries: 251,948	Total Civic Costs: 688,020	Business Permit Base Value: 700
Average/Employee: 4,940	Average/Councillor: 43,001	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,926,351	2,926,351	100.0	3,261,940	111.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,926,351	2,926,351	100.0	3,261,940	111.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	900,000	59,751	6.6	1,500,000	2,510.4
Single Business Permit	3,000,000	1,185,350	39.5	3,500,000	295.3
Market Fees	1,630,000	887,249	54.4	2,000,000	225.4
Others	7,099,800	4,447,029	62.6	7,975,000	179.3
Sub-Total	12,629,800	6,579,378	52.1	14,975,000	227.6
TOTAL Revenues	15,556,151	9,505,729	61.1	18,236,940	191.9
<b>EXPENDITURES</b>					
Civic	2,022,400	688,020	34.0	2,200,000	319.8
LA Personnel	6,448,400	251,948	3.9	6,516,427	2,586.4
LA Operations	3,129,400	2,341,166	74.8	3,334,000	142.4
LA Maintenance	401,000	310,064	77.3	355,000	114.5
TOTAL Recurrent Expenditures	12,001,200	3,591,198	29.9	12,405,427	345.4
RECURRENT SURPLUS/DEFICITS	3,554,951	5,914,531	166.4	5,831,513	98.6
CAPITAL EXPENDITURES	1,703,250	1,145,619	67.3	1,850,000	161.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,851,701	4,768,912	257.5	3,981,513	83.5
DEBT RESOLUTION REPAYMENTS	1,180,000	1,562,898	132.4	1,411,940	90.3
UNCOMMITTED SURPLUS/DEFICITS	671,701	3,206,014	477.3	2,569,573	80.1

### FY 2000-2001 Implemented Projects

Code	Project Description	Amount(Ksh)	%
	Bus park Micro-project	400,000	34.9
	Major repair KWE335 & KAB062Q	288,883	25.2
	Slaughter slab	192,972	16.8
	All Other Projects	263,764	23.0
	<b>TOTAL</b>	1,145,619	100.00

### FY 2001-2002 Planned Projects

Code	Project Description	Amount(Ksh)	%
350	Purchase of Tractor	1,750,000	94.6
370	Repair of Council Vehicle Suzuki KXU 527	100,000	5.4
	All Other Projects	0	0.0
	<b>TOTAL</b>	1,850,000	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	43.3	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 :	19.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	52.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	29.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	67.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	132.4	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 031 BONDO COUNTY COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: SIAYA

(Values in Ksh)

(Ag) Chairman: Louisa Odida	(Ag) Clerk: S K Cheruiyot	(Ag) Treasurer: John Onyango Oloo
No of employees: 58	No of Councillors: 24	Business Permit Schedule: 8
Total Yearly Salaries: 2,807,757	Total Civic Costs: 1,914,830	Business Permit Base Value: 350
Average/Employee: 48,410	Average/Councillor: 79,785	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,741,640	11,741,640	100.0	13,859,582	118.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,741,640	11,741,640	100.0	13,859,582	118.0
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	112,000	0	0.0	93,000	0.0
Single Business Permit	3,530,000	2,283,570	64.1	3,505,000	154.8
Market Fees	3,020,000	0	0.0	100,000	0.0
Others	2,906,000	5,637,859	194.0	12,134,000	215.2
Sub-Total	9,568,000	7,901,429	82.6	15,832,000	200.4
<b>TOTAL Revenues</b>	21,309,640	19,643,069	92.2	29,691,582	151.2
<b>EXPENDITURES</b>					
Civic	2,625,600	1,914,830	72.9	2,705,600	141.3
LA Personnel	5,112,240	2,807,757	54.9	6,270,770	223.3
LA Operations	1,496,000	2,650,747	177.2	1,945,000	73.4
LA Maintenance	332,000	379,155	114.2	332,000	87.6
TOTAL Recurrent Expenditures	9,565,840	7,752,489	81.0	11,253,370	145.2
<b>PLUS/DEFICITS</b>	11,741,640	11,890,580	101.2		
<b>CAPITAL EXPENDITURES</b>	6,523,640	7,373,158	113.0	8,315,794	112.8
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>PLUS/DEFICITS</b>	6,220,160	4,817,422	77.4		
<b>DEBT RESOLUTION REPAYMENTS</b>	5,018,000	5,498,000	109.6	3,949,507	71.8
<b>SURPLUS/DEFICITS</b>	202,160	390,678	193.3		

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of tractor/trailer 2000/2001	3,195,000	43.3
	Renovation /electrification 1999/2000	1,805,000	24.5
	Purchase of motor vehicle 1999/2000	1,677,627	22.8
	All Other Projects	695,531	9.4
	<b>TOTAL</b>	7,373,158	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Purchase of a 4-wheel vehicle	2,400,000	28.9
800	Special Maintenance	2,000,000	24.1
265	Drainage in Markets	1,000,000	12.0
	All Other Projects	2,915,794	35.1
	<b>TOTAL</b>	8,315,794	100.00

FINANCIAL PERFORMANCE INDICATORS			
LATF Personnel Ratio :	24.2	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio :	97.3	Total Planned Capital Projects compared to LATF Service Delivery Amount	
Civic Ratio :	24.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures	
Local Revenue Performance Ratio	82.6	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio	81.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio	113.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio :	109.6	Total Actual Resolution Payments compared to Planned Resolution Payments	

**LA CODE : 036 BONDO TOWN COUNCIL**

Province: NYANZA

**Summary Profile Fiscal Year 2000-2001 District: SIAYA**

(Values in Ksh)

Chairman: M.O Oludhe	(Ag) Clerk : E. Olwanda	(Ag) Treasurer: G.A Okello
No of employees: 40	No of Councillors: 8	Business Permit Schedule: 11
Total Yearly Salaries: 3,345,616	Total Civic Costs: 961,947	Business Permit Base Value: 600
Average/Employee: 83,640	Average/Councillor: 120,243	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,083,163	3,083,163	100.0	7,283,832	236.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,083,163	3,083,163	100.0	7,283,832	236.2
Local Revenues					
CILOR	38,488	269,416	700.0	0	0.0
Property Rates	200,000	251,417	125.7	3,800,000	1,511.4
Single Business Permit	1,000,000	1,487,400	148.7	2,000,000	134.5
Market Fees	2,800,000	2,171,460	77.6	30,000,000	1,381.6
Others	1,358,400	1,344,169	99.0	2,419,000	180.0
Sub-Total	5,396,888	5,523,862	102.4	38,219,000	691.9
<b>TOTAL Revenues</b>	<b>8,480,051</b>	<b>8,607,025</b>	<b>101.5</b>	<b>45,502,832</b>	<b>528.7</b>
<b>EXPENDITURES</b>					
Civic	863,660	961,947	111.4	1,335,955	138.9
LA Personnel	3,229,980	3,345,616	103.6	6,529,088	195.2
LA Operations	1,150,000	1,263,307	109.9	2,498,000	197.7
LA Maintenance	328,000	624,484	190.4	990,000	158.5
TOTAL Recurrent Expenditures	5,571,640	6,195,354	111.2	11,353,043	183.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,908,411</b>	<b>2,411,671</b>	<b>82.9</b>	<b>34,149,789</b>	<b>1,416.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,050,000</b>	<b>732,310</b>	<b>69.7</b>	<b>3,000,000</b>	<b>409.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,858,411</b>	<b>1,679,361</b>	<b>90.4</b>	<b>32,349,789</b>	<b>1,926.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,583,163</b>	<b>2,488,168</b>	<b>157.2</b>	<b>1,072,672</b>	<b>43.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>275,248</b>	<b>-808,807</b>	<b>-293.8</b>	<b>31,277,117</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Improving slaughter house	198,820	27.1
	Office renovations	195,660	26.7
	Grading of roads	189,680	25.9
	All Other Projects	148,150	20.2
	<b>TOTAL</b>	<b>732,310</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
100	Preparation of valuation roll	1,200,000	40.0
265	Re-location of open air market	800,000	26.7
360	Purchase of vehicle	500,000	16.7
	All Other Projects	500,000	16.7
	<b>TOTAL</b>	<b>3,000,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	47.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	74.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	15.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	102.4	Total Actual Local Revenues 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 :	69.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	157.2	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 041 BUNGOMA MUNICIPAL COUNCIL**

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: BUNGOMA

(Values in Ksh)

Mayor: Patrick Weso	Clerk : Jack Mukhongo	Treasurer: Ephraim V. Lugano
No of employees: 162	No of Councillors: 13	Business Permit Schedule: 10
Total Yearly Salaries: 12,167,168	Total Civic Costs: 3,329,558	Business Permit Base Value: 500
Average/Employee: 75,106	Average/Councillor: 256,120	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,815,218	5,815,218	100.0	8,510,635	146.4
Road Maintenance Levy Fund (RMLF)	2,600,000	3,447,648	132.6	3,500,000	101.5
Sub-Total	8,415,218	9,262,866	110.1	12,010,635	129.7
Local Revenues					
CILOR	538,685	0	0.0	1,500,000	0.0
Property Rates	3,879,000	4,271,939	110.1	6,009,000	140.7
Single Business Permit	4,200,000	5,673,050	135.1	6,706,000	118.2
Market Fees	5,535,800	4,043,640	73.0	5,495,800	135.9
Others	9,276,400	13,689,594	147.6	10,266,640	75.0
Sub-Total	23,429,885	27,678,223	118.1	29,977,440	108.3
TOTAL Revenues	31,845,103	36,941,089	116.0	41,988,075	113.7
<b>EXPENDITURES</b>					
Civic	2,608,400	3,329,558	127.6	2,816,000	84.6
LA Personnel	14,683,960	12,167,168	82.9	15,152,560	124.5
LA Operations	4,095,400	7,042,857	172.0	6,212,080	88.2
LA Maintenance	3,969,900	1,543,271	38.9	15,590,835	1,010.2
TOTAL Recurrent Expenditures	25,357,660	24,082,854	95.0	39,771,475	165.1
RECURRENT SURPLUS/DEFICITS	6,487,443	12,858,235	198.2	2,216,600	17.2
CAPITAL EXPENDITURES	3,336,280	6,783,026	203.3	6,675,218	98.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,151,163	6,075,209	192.8	-7,958,618	0.0
DEBT RESOLUTION REPAYMENTS	2,469,125	1,433,248	58.0	1,500,000	104.7
UNCOMMITTED SURPLUS/DEFICITS	682,038	4,641,961	680.6	-9,458,618	0.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Grading & Opening of roads	3,447,646	50.8
	Purchase of Vehicle	1,700,000	25.1
	Land acquisition for market	500,000	7.4
	All Other Projects	1,135,380	16.7
	<b>TOTAL</b>	6,783,026	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of Tractor/Trailer	2,500,000	37.5
350	Purchase of Pick-up	1,700,000	25.5
230	Extension of Street lights	760,000	11.4
	All Other Projects	1,715,218	25.7
	<b>TOTAL</b>	6,675,218	100.00

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	52.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	224.5	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 :	118.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	95.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	203.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	58.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 046 BUNGOMA COUNTY COUNCIL

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: BUNGOMA

( Values in Ksh)

Chairman: J.B Wasike	Clerk : J.A Ayango	(Ag) Treasurer: John Osinya
No of employees: 181	No of Councillors: 41	Business Permit Schedule: 7
Total Yearly Salaries: 9,152,915	Total Civic Costs: 6,362,218	Business Permit Base Value: 300
Average/Employee: 50,569	Average/Councillor: 155,176	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	34,519,282	34,519,282	100.0	41,347,575	119.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	34,519,282	34,519,282	100.0	41,347,575	119.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	3,652,420	0	0.0	5,790,000	0.0
Single Business Permit	4,574,410	3,982,960	87.1	5,574,410	140.0
Market Fees	5,108,000	3,788,080	74.2	6,108,000	161.2
Others	19,263,490	11,272,783	58.5	13,707,530	121.6
Sub-Total	32,598,320	19,043,823	58.4	31,179,940	163.7
<b>TOTAL Revenues</b>	<b>67,117,602</b>	<b>53,563,105</b>	<b>79.8</b>	<b>72,527,515</b>	<b>135.4</b>
<b>EXPENDITURES</b>					
Civic	5,156,400	6,362,218	123.4	5,740,500	90.2
LA Personnel	18,711,220	9,152,915	48.9	17,829,140	194.8
LA Operations	6,094,800	5,351,133	87.8	7,099,600	132.7
LA Maintenance	4,146,400	4,787,037	115.5	9,704,000	202.7
TOTAL Recurrent Expenditures	34,108,820	25,653,303	75.2	40,373,240	157.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>33,008,782</b>	<b>27,909,802</b>	<b>84.6</b>	<b>32,154,275</b>	<b>115.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>20,449,000</b>	<b>13,990,945</b>	<b>68.4</b>	<b>21,800,000</b>	<b>155.8</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>12,559,782</b>	<b>13,918,857</b>	<b>110.8</b>	<b>10,354,275</b>	<b>74.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>5,397,348</b>	<b>14,152,697</b>	<b>262.2</b>	<b>7,824,031</b>	<b>55.3</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>7,162,434</b>	<b>-233,840</b>	<b>-3.3</b>	<b>2,530,244</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Tractor	2,955,000	21.1
	Roads	2,839,820	20.3
	Purchase of land	2,745,000	19.6
	All Other Projects	5,451,125	39.0
	<b>TOTAL</b>	<b>13,990,945</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
240	Health Infrastructure	4,800,000	22.0
260	Market Stalls Construction	4,000,000	18.3
999	Purchase of land	3,200,000	14.7
	All Other Projects	9,800,000	45.0
	<b>TOTAL</b>	<b>21,800,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	39.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	118.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	24.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	58.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	75.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	68.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	262.2	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 051 BURETI COUNTY COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: BURETI

( Values in Ksh)

Chairman: David Rono	Clerk : Isaac Kiplangat Tonui	Treasurer: Samwel Arap Chirchir
No of employees: 78	No of Councillors: 24	Business Permit Schedule: 7
Total Yearly Salaries: 5,716,229	Total Civic Costs: 8,919,081	Business Permit Base Value: 300
Average/Employee: 73,285	Average/Councillor: 371,628	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,904,930	14,904,930	100.0	17,677,032	118.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	14,904,930	14,904,930	100.0	17,677,032	118.6
Local Revenues					
CILOR	2,194,818	330,000	15.0	2,194,818	665.1
Property Rates	1,166,000	698,603	59.9	1,357,800	194.4
Single Business Permit	1,174,920	3,489,175	297.1	2,604,240	74.6
Market Fees	503,740	814,164	161.6	750,720	92.2
Others	16,299,180	8,800,037	54.0	12,259,080	139.3
Sub-Total	21,338,058	14,131,979	66.2	19,166,658	135.6
<b>TOTAL Revenues</b>	<b>36,242,988</b>	<b>29,036,909</b>	<b>80.1</b>	<b>36,843,690</b>	<b>126.9</b>
<b>EXPENDITURES</b>					
Civic	6,632,800	8,919,081	134.5	6,374,840	71.5
LA Personnel	6,326,600	5,716,229	90.4	7,814,540	136.7
LA Operations	3,658,040	5,209,420	142.4	2,850,000	54.7
LA Maintenance	1,579,000	915,658	58.0	845,500	92.3
TOTAL Recurrent Expenditures	18,196,440	20,760,387	114.1	17,884,880	86.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>18,046,548</b>	<b>8,276,522</b>	<b>45.9</b>	<b>18,958,810</b>	<b>229.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>8,942,958</b>	<b>5,428,296</b>	<b>60.7</b>	<b>11,143,219</b>	<b>205.3</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>9,103,590</b>	<b>2,848,226</b>	<b>31.3</b>	<b>8,352,591</b>	<b>293.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>9,103,590</b>	<b>2,848,226</b>	<b>31.3</b>	<b>8,352,591</b>	<b>293.3</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Office Duplicating Machine	159,663	2.9
	Kapsinendet Disp. Materials	149,050	2.7
	Office Electricity Installation	143,730	2.6
	All Other Projects	4,975,854	91.7
	<b>TOTAL</b>	<b>5,428,296</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
900	Water Undertaking Scheme	2,000,000	17.9
260	Purchase of Market land	1,873,060	16.8
200	Construction and Furnishing of HQ	1,430,059	12.8
	All Other Projects	5,840,100	52.4
	<b>TOTAL</b>	<b>11,143,219</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	23.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	117.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	43.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	66.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	114.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	60.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 056 BURNT FOREST TOWN COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001

District: UASIN GISHU

(Values in Ksh)

Chairman: J.A Lemengit	(Ag) Clerk : Elija K. Chemorem	(Ag) Treasurer: Elija K. Chemorem
No of employees: 4	No of Councillors: 8	Business Permit Schedule: 6
Total Yearly Salaries: 797,309	Total Civic Costs: 770,718	Business Permit Base Value: 250
Average/Employee: 199,327	Average/Councillor: 96,340	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,285,058	3,285,058	100.0	3,862,103	117.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,285,058	3,285,058	100.0	3,862,103	117.6
Local Revenues					
CILOR	1,250,000	0	0.0	500,000	0.0
Property Rates	243,941	152,698	62.6	330,000	216.1
Single Business Permit	400,000	694,050	173.5	600,000	86.4
Market Fees	210,000	0	0.0	240,000	0.0
Others	811,412	1,257,576	155.0	1,203,400	95.7
Sub-Total	2,915,353	2,104,324	72.2	2,873,400	136.5
<b>TOTAL Revenues</b>	<b>6,200,411</b>	<b>5,389,382</b>	<b>86.9</b>	<b>6,735,503</b>	<b>125.0</b>
<b>EXPENDITURES</b>					
Civic	1,083,200	770,718	71.2	1,076,500	139.7
LA Personnel	1,608,353	797,309	49.6	2,027,791	254.3
LA Operations	387,600	2,434,929	628.2	395,200	16.2
LA Maintenance	172,385	770,270	446.8	215,000	27.9
TOTAL Recurrent Expenditures	3,251,538	4,773,226	146.8	3,714,491	77.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,948,873</b>	<b>616,156</b>	<b>20.9</b>	<b>3,021,012</b>	<b>490.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,295,000</b>	<b>1,390,195</b>	<b>60.6</b>	<b>2,681,619</b>	<b>192.9</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>653,873</b>	<b>-774,039</b>	<b>-118.4</b>	<b>339,393</b>	<b>0.0</b>
DEBT RESOLUTION REPAYMENTS	414,873	402,919	97.1	101,484	25.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>239,000</b>	<b>-1,176,958</b>	<b>-492.5</b>	<b>237,909</b>	<b>0.0</b>

**FY 2000-2001 Implemented Projects**

Code	Project Description	Amount(Ksh)	%
	Market Stalls and Shades	820,195	59.0
	Tractor KSK 027 & Trailer	530,000	38.1
	Land -Refuse disposal	40,000	2.9
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,390,195</b>	<b>100.00</b>

**FY 2001-2002 Planned Projects**

Code	Project Description	Amount(Ksh)	%
360	Purchase of Motor Vehicle	1,400,000	52.2
405	Grading and Murraming Roads	628,516	23.4
260	Building of stalls	450,000	16.8
	All Other Projects	203,103	7.6
	<b>TOTAL</b>	<b>2,681,619</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	27.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	125.2	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 :	72.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	146.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	60.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	97.1	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 061 BUSIA COUNTY COUNCIL**

Province: WESTERN

**Summary Profile Fiscal Year 2000-2001 District: BUSIA**

( Values in Ksh)

Chairman Raphael Ojwang	Clerk Bob Samson M Munialo	Treasurer James Akoto
No of employees 84	No of Councillors 35	Business Permit Schedule 9
Total Yearly Salaries 6,508,412	Total Civic Costs 3,835,403	Business Permit Base Value 400
Average/Employee 77,481	Average/Councillor 109,583	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,856,115	14,856,115	100.0	17,626,120	118.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	14,856,115	14,856,115	100.0	17,626,120	118.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,976,200	4,032,367	135.5	3,273,820	81.2
Market Fees	4,500,000	3,051,545	67.8	5,619,000	184.1
Others	8,608,760	3,804,233	44.2	7,506,695	197.3
Sub-Total	16,084,960	10,888,144	67.7	16,399,515	150.6
<b>TOTAL Revenues</b>	<b>30,941,075</b>	<b>25,744,259</b>	<b>83.2</b>	<b>34,025,635</b>	<b>132.2</b>
<b>EXPENDITURES</b>					
Civic	4,422,000	3,835,403	86.7	5,752,000	150.0
LA Personnel	7,975,451	6,508,412	81.6	8,141,840	125.1
LA Operations	1,988,040	970,056	48.8	1,901,260	196.0
LA Maintenance	845,000	84,579	10.0	525,340	621.1
TOTAL Recurrent Expenditures	15,230,491	11,398,450	74.8	16,320,440	143.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>15,710,584</b>	<b>14,345,809</b>	<b>91.3</b>	<b>17,705,195</b>	<b>123.4</b>
CAPITAL EXPENDITURES	7,629,669	4,050,227	53.1	8,958,000	221.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>8,080,915</b>	<b>10,295,582</b>	<b>127.4</b>	<b>8,747,195</b>	<b>85.0</b>
DEBT RESOLUTION REPAYMENTS	7,226,446	8,119,128	112.4	8,668,120	106.8
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>854,469</b>	<b>2,176,454</b>	<b>254.7</b>	<b>79,075</b>	<b>3.8</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of vehicle	1,782,100	44.0
	REN Of Hall/ Office	527,874	13.0
	Grading of roads	481,193	11.9
	All Other Projects	1,259,060	31.1
	<b>TOTAL</b>	<b>4,050,227</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Grading of Roads	2,200,000	24.6
210	Construction of Hostel/Canteen	1,900,000	21.2
905	Rehabilitation of Boreholes and Water Sprngs	900,000	10.0
	All Other Projects	3,958,000	44.2
	<b>TOTAL</b>	<b>8,958,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	40.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	95.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	33.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	67.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	74.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	53.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	112.4	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 066 BUSIA MUNICIPAL COUNCIL**

Province: WESTERN

**Summary Profile Fiscal Year 2000-2001 District: BUSIA**

(Values in Ksh)

Mayor: Wyclife Otieno	(Ag)Clerk : F. Idiama	Treasurer: Bernard Malili
No of employees: 164	No of Councillors: 10	Business Permit Schedule: 12
Total Yearly Salaries: 11,911,342	Total Civic Costs: 2,019,266	Business Permit Base Value: 700
Average/Employee: 72,630	Average/Councillor: 201,927	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,070,790	7,070,790	100.0	12,366,350	174.9
Road Maintenance Levy Fund (RMLF)	2,853,844	2,785,204	97.6	0	0.0
Sub-Total	9,924,634	9,855,994	99.3	12,366,350	125.5
Local Revenues					
CILOR	2,269,440	650,000	28.6	2,269,440	349.1
Property Rates	3,099,460	861,541	27.8	1,400,000	162.5
Single Business Permit	2,200,000	2,396,100	108.9	3,100,000	129.4
Market Fees	2,670,000	2,238,126	83.8	4,007,600	179.1
Others	15,310,600	13,272,284	86.7	17,254,000	130.0
Sub-Total	25,549,500	19,418,052	76.0	28,031,040	144.4
<b>TOTAL Revenues</b>	<b>35,474,134</b>	<b>29,274,046</b>	<b>82.5</b>	<b>40,397,390</b>	<b>138.0</b>
<b>EXPENDITURES</b>					
Civic	3,314,000	2,019,266	60.9	2,952,000	146.2
LA Personnel	15,788,200	11,911,342	75.4	15,554,165	130.6
LA Operations	4,064,000	3,943,812	97.0	4,610,000	116.9
LA Maintenance	2,266,000	1,336,627	59.0	3,390,000	253.6
TOTAL Recurrent Expenditures	25,432,200	19,211,047	75.5	26,506,165	138.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>10,041,934</b>	<b>10,062,989</b>	<b>100.2</b>	<b>13,891,225</b>	<b>138.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>4,242,474</b>	<b>3,907,202</b>	<b>92.1</b>	<b>9,637,996</b>	<b>246.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>332,743</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>5,799,460</b>	<b>5,823,054</b>	<b>100.4</b>	<b>4,153,229</b>	<b>71.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,608,316</b>	<b>2,960,827</b>	<b>113.5</b>	<b>2,628,354</b>	<b>88.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>3,191,144</b>	<b>2,862,227</b>	<b>89.7</b>	<b>1,524,875</b>	<b>53.3</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Passenger vehicles (civic vehicle)	1,500,000	38.4
	Rehabilitation of Markets	642,095	16.4
	Purchase of sewer roads/manhole covers	570,294	14.6
	All Other Projects	1,194,813	30.6
	<b>TOTAL</b>	<b>3,907,202</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
705	Construction of Stadium Perimeter wall/Pavillion	2,600,000	27.0
805	Extension of Trailer Park	2,500,000	25.9
230	Extension of Street Lights	1,500,000	15.6
	All Other Projects	3,037,996	31.5
	<b>TOTAL</b>	<b>9,637,996</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	55.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	153.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	10.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	76.0	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	75.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	92.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	113.5	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 071 BUTERE-MUMIAS COUNTY COUNCIL**

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 - District: BUTERE-MUMIA

(Values in Ksh)

Chairman: L. Oyando	Clerk: Albert M. Onkundi	(Ag) Treasurer: Clement Pius Etyang Imo
No of employees: 154	No of Councillors: 25	Business Permit Schedule: 7
Total Yearly Salaries: 9,992,091	Total Civic Costs: 3,656,575	Business Permit Base Value: 300
Average/Employee: 64,884	Average/Councillor: 146,263	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,659,629	19,659,629	100.0	23,414,988	119.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	19,659,629	19,659,629	100.0	23,414,988	119.1
Local Revenues					
CILOR	200,000	300,000	150.0	400,000	133.3
Property Rates	2,600,000	764,987	29.4	1,700,000	222.2
Single Business Permit	9,290,000	4,207,960	45.3	10,110,000	240.3
Market Fees	7,000,000	6,868,504	98.1	7,000,000	101.9
Others	9,130,880	4,985,033	54.6	10,093,700	202.5
Sub-Total	28,220,880	17,124,484	60.7	29,303,700	171.1
<b>TOTAL Revenues</b>	<b>47,880,509</b>	<b>36,784,113</b>	<b>76.8</b>	<b>52,718,688</b>	<b>143.3</b>
<b>EXPENDITURES</b>					
Civic	3,878,000	3,656,575	94.3	5,770,000	157.8
LA Personnel	14,278,760	9,992,091	70.0	14,341,157	143.5
LA Operations	7,130,000	4,707,491	66.0	12,781,000	271.5
LA Maintenance	1,933,000	1,029,136	53.2	1,804,000	155.9
TOTAL Recurrent Expenditures	27,219,760	19,385,293	71.2	34,496,157	178.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>20,660,749</b>	<b>17,398,820</b>	<b>84.2</b>	<b>18,222,531</b>	<b>101.7</b>
CAPITAL EXPENDITURES	10,000,000	5,200,000	52.0	9,500,000	182.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>10,660,749</b>	<b>12,198,820</b>	<b>114.4</b>	<b>8,722,531</b>	<b>108.8</b>
DEBT RESOLUTION REPAYMENTS	8,759,620	6,402,000	73.1	4,514,988	70.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,901,129</b>	<b>5,796,820</b>	<b>304.9</b>	<b>4,207,543</b>	<b>222.2</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of civic car	2,200,000	42.3
	Bridges by culverts	1,500,000	28.8
	Water Project- Borehole	1,500,000	28.8
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>5,200,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of Tipper	3,000,000	31.6
350	Purchase of Pick-up	1,800,000	18.9
285	Improvement of markets	500,000	5.3
	All Other Projects	4,200,000	44.2
	<b>TOTAL</b>	<b>9,500,000</b>	<b>100.00</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGES)		
LATF Personnel Ratio	37.8	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	18.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	60.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	71.2	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	73.1	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 076 CHEPARERIA TOWN COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001

District: WEST POKOT

(Values in Ksh)

Chairman: Wilson Cheroka  
 No of employees: 11  
 Total Yearly Salaries: 597,580  
 Average/Employee: 54,325

Clerk : Wilson Cheroka  
 No of Councillors: 7  
 Total Civic Costs: 434,500  
 Average/Councillor: 62,071

Treasurer: Lilian Sindano  
 Business Permit Schedule: 13  
 Business Permit Base Value: 850

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,468,561	2,468,561	100.0	2,763,453	111.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,468,561	2,468,561	100.0	2,763,453	111.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	80,600	14,000	17.4	76,780	548.4
Single Business Permit	1,540,600	154,800	10.0	198,600	128.3
Market Fees	84,000	242,626	288.8	132,220	54.5
Others	702,400	624,422	88.9	2,184,540	349.9
Sub-Total	2,407,600	1,035,848	43.0	2,592,140	250.2
<b>TOTAL Revenues</b>	<b>4,876,161</b>	<b>3,504,409</b>	<b>71.9</b>	<b>5,355,593</b>	<b>152.8</b>
<b>EXPENDITURES</b>					
Civic	892,600	434,500	48.7	905,869	208.5
LA Personnel	2,010,660	597,580	29.7	1,703,740	285.1
LA Operations	334,600	334,628	100.0	725,483	216.8
LA Maintenance	185,800	185,200	99.7	316,200	170.7
TOTAL Recurrent Expenditures	3,423,660	1,551,908	45.3	3,651,292	235.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>1,452,501</b>	<b>1,952,501</b>	<b>134.4</b>	<b>1,704,301</b>	<b>87.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,010,000</b>	<b>958,900</b>	<b>47.7</b>	<b>512,836</b>	<b>53.5</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>-557,499</b>	<b>993,601</b>	<b>-178.2</b>	<b>1,191,465</b>	<b>119.9</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>458,561</b>	<b>616,630</b>	<b>134.5</b>	<b>206,710</b>	<b>33.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-1,016,060</b>	<b>376,971</b>	<b>-37.1</b>	<b>984,755</b>	<b>261.2</b>

### FY 2000-2001 Implemented Projects

Code	Project Description	Amount(Ksh)	%
	Purchase of vehicle (deposit)	600,000	62.6
	Construction of council premises	358,900	37.4
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>958,900</b>	<b>100.00</b>

### FY 2001-2002 Planned Projects

Code	Project Description	Amount(Ksh)	%
999	Land for planting coffee	212,836	41.5
265	Open air market	200,000	39.0
405	Roads Rehabilitations	100,000	19.5
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>512,836</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	45.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	148.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	28.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	43.0	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	45.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	47.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	134.5	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 081 CHOGORIA TOWN COUNCIL

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: THARAKA

(Values in Ksh)

Chairman: Keffar M Mwiandi	Clerk Eustace Kaburu Mutunga	(Ag) Treasurer Justus Njagi Nkambi
No of employees 31	No of Councillors 8	Business Permit Schedule 10
Total Yearly Salaries 2,393,641	Total Civic Costs 571,420	Business Permit Base Value 500
Average/Employee 77,214	Average/Councillor 71,428	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,289,758	3,289,758	100.0	4,228,597	128.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,289,758	3,289,758	100.0	4,228,597	128.5
Local Revenues					
CILOR	394,400	310,000	78.6	395,360	127.5
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,087,580	1,485,928	136.6	1,583,880	106.6
Market Fees	384,220	338,605	88.1	751,880	222.1
Others	3,348,460	1,533,135	45.8	2,633,340	171.8
Sub-Total	5,214,660	3,667,668	70.3	5,364,460	146.3
<b>TOTAL Revenues</b>	8,504,418	6,957,426	81.8	9,593,057	137.9
<b>EXPENDITURES</b>					
Civic	885,600	571,420	64.5	885,600	155.0
LA Personnel	3,179,960	2,393,641	75.3	3,395,420	141.9
LA Operations	837,100	638,764	76.3	920,920	144.2
LA Maintenance	592,780	457,173	77.1	1,171,853	256.3
TOTAL Recurrent Expenditures	5,495,440	4,060,998	73.9	6,373,793	157.0
<b>RECURRENT SURPLUS/DEFICITS</b>	3,008,978	2,896,428	96.3	3,219,264	111.1
<b>CAPITAL EXPENDITURES</b>	2,290,000	2,863,725	125.1	2,310,492	80.7
<b>LOAN REPAYMENTS</b>	0	0	0.0	750,233	0.0
<b>NET SURPLUS/DEFICITS</b>	718,978	32,703	4.5	86,540	264.6
<b>DEBT RESOLUTION REPAYMENTS</b>	579,758	579,758	100.0	750,233	129.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	139,220	-547,055	-392.9	-663,693	0.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Office construction	2,100,000	73.3
	Land acquisition office	668,725	23.4
	Computer printer	95,000	3.3
	All Other Projects	0	0.0
	<b>TOTAL</b>	2,863,725	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of a lorry	1,432,492	62.0
205	Town Hall & Offices	300,000	13.0
205	Fencing of town hall	200,000	8.7
	All Other Projects	378,000	16.4
	<b>TOTAL</b>	2,310,492	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	47.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	146.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	14.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	70.3	Total Actual Local Revenues 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	125.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 086 CHUKA MUNICIPAL COUNCIL**

Province: EASTERN

Summary Profile Fiscal Year 2000-2001

District: THARAKA

( Values in Ksh)

Mayor: Beatrice Kathuni	Clerk : Robinson Wangondeu Ngichabi	(Ag) Treasurer: Christopher Nthia Buchutha
No of employees: 50	No of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 3,027,089	Total Civic Costs: 1,442,579	Business Permit Base Value: 500
Average/Employee: 60,542	Average/Councillor: 180,322	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,469,165	3,469,165	100.0	4,226,833	121.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,469,165	3,469,165	100.0	4,226,833	121.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	5,207,500	3,030,422	58.2	4,600,000	151.8
Market Fees	690,980	350,750	50.8	941,620	268.5
Others	2,501,000	3,522,134	140.8	3,058,400	86.8
Sub-Total	8,399,480	6,903,306	82.2	8,600,020	124.6
<b>TOTAL Revenues</b>	<b>11,868,645</b>	<b>10,372,471</b>	<b>87.4</b>	<b>12,826,853</b>	<b>123.7</b>
<b>EXPENDITURES</b>					
Civic	1,248,200	1,442,579	115.6	1,398,100	96.9
LA Personnel	3,840,140	3,027,089	78.8	4,719,420	155.9
LA Operations	2,426,982	1,547,581	63.8	2,840,620	183.6
LA Maintenance	1,140,600	457,291	40.1	650,437	142.2
TOTAL Recurrent Expenditures	8,655,922	6,474,540	74.8	9,608,577	148.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,212,723</b>	<b>3,897,931</b>	<b>121.3</b>	<b>3,218,276</b>	<b>82.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,081,499</b>	<b>1,084,500</b>	<b>52.1</b>	<b>9,496,689</b>	<b>875.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,131,224</b>	<b>2,813,431</b>	<b>248.7</b>	<b>682,176</b>	<b>24.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>489,484</b>	<b>590,073</b>	<b>120.6</b>	<b>564,356</b>	<b>95.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>641,740</b>	<b>2,223,358</b>	<b>346.5</b>	<b>117,820</b>	<b>5.3</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Open air market	1,084,500	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,084,500</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
805	Bus Park	5,732,980	60.4
265	Open Air Market	3,763,709	39.6
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>9,496,689</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	41.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	154.8	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 :	82.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	74.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	52.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	120.6	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE 001 ELDAMA RAVINE TOWN COUNCIL**  
**Province: RIFT VALLEY Summary Profile Fiscal Year 2000-2001 District: KOIBATEK**

(Values in Ksh)

Chairman: Moses Tanui	(Ag) Clerk : Kiprotich Kumen	Treasurer Ibrahim Kipruto Chirchir
No of employees: 37	No of Councillors: 8	Business Permit Schedule 8
Total Yearly Salaries. 2,963,404	Total Civic Costs 949,960	Business Permit Base Value. 350
Average/Employee: 80,092	Average/Councillor: 118,745	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,471,704	3,471,704	100.0	4,410,562	127.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,471,704	3,471,704	100.0	4,410,562	127.0
Local Revenues					
CILOR	5,519,700	2,500,000	45.3	5,000,000	200.0
Property Rates	567,460	165,620	29.2	168,000	101.4
Single Business Permit	1,138,800	227,120	19.9	1,280,000	583.6
Market Fees	1,752,800	589,320	33.6	810,000	137.4
Others	1,135,560	1,633,100	143.8	2,849,500	174.5
Sub-Total	10,114,320	5,115,160	50.6	10,107,500	197.6
TOTAL Revenues	13,586,024	8,586,864	63.2	14,518,062	169.1
<b>EXPENDITURES</b>					
Civic	1,497,200	949,960	63.4	1,212,400	127.6
LA Personnel	4,073,500	2,983,404	72.7	4,112,840	138.8
LA Operations	3,732,300	1,478,540	39.6	2,740,140	185.3
LA Maintenance	819,500	194,680	23.8	1,004,400	515.9
TOTAL Recurrent Expenditures	10,122,500	5,586,584	55.2	9,069,780	162.3
<b>CAPITAL EXPENDITURES</b>	2,080,000	679,820	32.7	2,600,000	382.5
<b>LOAN REPAYMENTS</b>	0	10,000	0.0	0	0.0
<b>DEBT RESOLUTION REPAYMENTS</b>	1,370,265	0	0.0	1,810,562	0.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Drainage rehabilitation	185,000	27.2
	Renovation of Clerk's office	174,000	25.8
	Purchase of computers	150,000	22.1
	All Other Projects	170,820	25.1
	<b>TOTAL</b>	679,820	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
700	Football	1,500,000	57.7
100	Consultant Fees	500,000	19.2
245	Sagat Dispensary	100,000	3.8
	All Other Projects	500,000	19.2
	<b>TOTAL</b>	2,600,000	100.00

LATF Personnel Ratio :	37.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio .	139.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	17.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio .	50.6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	55.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	32.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio .	.00	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 096 ELDORET MUNICIPAL COUNCIL

Province: RIFT VALLEY      Summary Profile Fiscal Year 2000-2001      District: UASIN GISHU

( Values in Ksh)

Mayor: J.K Magut	(Ag) Clerk : M.H Kimaiyo	Treasurer: Sylvanus Omumu
No of employees: 1,181	No of Councillors: 20	Business Permit Schedule: 12
Total Yearly Salaries: 110,808,065	Total Civic Costs: 4,452,393	Business Permit Base Value: 700
Average/Employee: 93,826	Average/Councillor: 222,620	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,286,540	24,286,540	100.0	42,803,729	176.2
Road Maintenance Levy Fund (RMLF)	15,000,000	14,628,592	97.5	15,000,000	102.5
Sub-Total	39,286,540	38,915,132	99.1	57,803,729	148.5
Local Revenues					
CILOR	5,604,216	1,750,000	31.2	5,604,216	320.2
Property Rates	161,560,937	32,972,558	20.4	120,176,020	364.5
Single Business Permit	14,000,000	13,713,939	98.0	18,000,000	131.3
Market Fees	9,478,000	15,681,005	165.4	26,400,000	168.4
Others	84,667,460	76,824,553	90.7	74,752,116	97.3
Sub-Total	275,310,613	140,942,055	51.2	244,932,352	173.8
<b>TOTAL Revenues</b>	<b>314,597,153</b>	<b>179,857,187</b>	<b>57.2</b>	<b>302,736,081</b>	<b>168.3</b>
<b>EXPENDITURES</b>					
Civic	5,693,440	4,452,393	78.2	0	0.0
LA Personnel	139,584,660	110,808,065	79.4	119,722,560	108.0
LA Operations	119,710,900	54,511,177	45.5	92,122,000	169.0
LA Maintenance	25,300,960	6,999,151	27.7	35,836,580	512.0
TOTAL Recurrent Expenditures	290,289,960	176,770,786	60.9	247,681,140	140.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>24,307,193</b>	<b>3,086,401</b>	<b>12.7</b>	<b>55,054,941</b>	<b>1,783.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>15,700,000</b>	<b>7,200,000</b>	<b>45.9</b>	<b>13,200,000</b>	<b>183.3</b>
<b>LOAN REPAYMENTS</b>	<b>1,000,000</b>	<b>0</b>	<b>0.0</b>	<b>1,000,000</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>7,607,193</b>	<b>-4,113,599</b>	<b>-54.1</b>	<b>40,854,941</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>7,586,540</b>	<b>0</b>	<b>0.0</b>	<b>18,518,146</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>20,653</b>	<b>-4,113,599</b>	<b>-19,917.7</b>	<b>22,336,795</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Street lights	2,500,000	34.7
	Enforcement vehicle	1,500,000	20.8
	M.E.O vehicle	1,200,000	16.7
	All Other Projects	2,000,000	27.8
	<b>TOTAL</b>	<b>7,200,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Refuse collection	5,000,000	37.9
265	Wholesale market wall	2,000,000	15.2
360	Revenue collection vehicle	1,200,000	9.1
	All Other Projects	5,000,000	37.9
	<b>TOTAL</b>	<b>13,200,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	45.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	311.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	2.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	51.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	60.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	45.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 101 EMBU COUNTY COUNCIL

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: EMBU

(Values in Ksh)

Chairman	Clerk Lucy N Nyaga (Mrs )	Treasurer Christopher N B Munyi
No of employees 62	No of Councillors 13	Business Permit Schedule 10
Total Yearly Salaries 6,247,040	Total Civic Costs 2,604,600	Business Permit Base Value 500
Average/Employee 100,759	Average/Councillor 200,354	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,720,650	9,720,650	100.0	11,420,656	117.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,720,650	9,720,650	100.0	11,420,656	117.5
Local Revenues					
CILOR	527,900	300,000	56.8	540,000	180.0
Property Rates	0	0	0.0	90,000	0.0
Single Business Permit	7,500,000	5,009,800	66.8	1,095,000	21.9
Market Fees	1,090,000	663,070	60.8	0	0.0
Others	9,514,000	5,517,861	58.0	15,298,000	277.2
Sub-Total	18,631,900	11,490,731	61.7	17,023,000	148.1
<b>TOTAL Revenues</b>	<b>28,352,550</b>	<b>21,211,381</b>	<b>74.8</b>	<b>28,443,656</b>	<b>134.1</b>
<b>EXPENDITURES</b>					
Civic	2,579,200	2,604,600	101.0	4,094,000	157.2
LA Personnel	8,251,900	6,247,040	75.7	7,934,020	127.0
LA Operations	4,056,300	3,067,800	75.6	3,433,300	111.9
LA Maintenance	2,736,000	1,520,000	55.6	930,000	61.2
TOTAL Recurrent Expenditures	17,623,400	13,439,440	76.3	16,391,320	122.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>10,729,150</b>	<b>7,771,941</b>	<b>72.4</b>	<b>12,052,336</b>	<b>155.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>6,800,000</b>	<b>11,485,541</b>	<b>168.9</b>	<b>8,220,656</b>	<b>71.6</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>3,929,150</b>	<b>-3,713,600</b>	<b>-94.5</b>	<b>3,631,680</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,900,000</b>	<b>0</b>	<b>0.0</b>	<b>3,000,000</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,029,150</b>	<b>-3,713,600</b>	<b>-360.8</b>	<b>631,680</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rehabilitation of Grader KVH 928	2,800,000	24.4
	Drainage of Karumo market	1,700,000	14.8
	Rehabilitation of Crawler KWE 205	1,237,700	10.8
	All Other Projects	5,747,841	50.0
	<b>TOTAL</b>	<b>11,485,541</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
400	Construction of bridges	2,500,000	30.4
405	Murraming & Grading	1,000,000	12.2
260	Land acquisition	800,000	9.7
	All Other Projects	3,920,656	47.7
	<b>TOTAL</b>	<b>8,220,656</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	36.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	163.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	19.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	61.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	76.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	168.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 106 EMBU MUNICIPAL COUNCIL**

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: EMBU

(Values in Ksh)

Chairman: Kanampiu Kaburi	(Ag) Clerk : Bernard Njue Kinyua	Treasurer: James M. K. Njeru
No of employees: 155	No of Councillors: 13	Business Permit Schedule: 11
Total Yearly Salaries: 18,549,625	Total Civic Costs: 3,607,091	Business Permit Base Value: 600
Average/Employee: 119,675	Average/Councillor: 277,469	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,943,034	6,943,034	100.0	10,681,597	153.8
Road Maintenance Levy Fund (RMLF)	4,000,000	3,415,961	85.4	4,000,000	117.1
Sub-Total	10,943,034	10,358,995	94.7	14,681,597	141.7
Local Revenues					
CILOR	356,975	300,000	84.0	356,975	119.0
Property Rates	9,483,025	0	0.0	9,483,025	0.0
Single Business Permit	5,000,000	5,015,988	100.3	6,864,230	136.8
Market Fees	8,507,200	4,850,410	57.0	9,783,400	201.7
Others	47,940,060	44,386,441	92.6	53,550,400	120.6
Sub-Total	71,287,260	54,552,839	76.5	80,038,030	146.7
<b>TOTAL Revenues</b>	<b>82,230,294</b>	<b>64,911,834</b>	<b>78.9</b>	<b>94,719,627</b>	<b>145.9</b>
<b>EXPENDITURES</b>					
Civic	3,706,080	3,607,091	97.3	7,723,000	214.1
LA Personnel	24,072,160	18,549,625	77.1	23,774,340	128.2
LA Operations	33,922,980	30,273,717	89.2	38,929,880	128.6
LA Maintenance	3,511,260	4,893,789	139.4	7,816,970	159.7
TOTAL Recurrent Expenditures	65,212,480	57,324,222	87.9	78,244,190	136.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>17,017,814</b>	<b>7,587,612</b>	<b>44.6</b>	<b>16,475,437</b>	<b>217.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>11,960,000</b>	<b>5,535,048</b>	<b>46.3</b>	<b>11,624,423</b>	<b>210.0</b>
<b>LOAN REPAYMENTS</b>	<b>1,687,000</b>	<b>0</b>	<b>0.0</b>	<b>1,687,000</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>3,370,814</b>	<b>2,052,564</b>	<b>60.9</b>	<b>1,618,014</b>	<b>78.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>743,034</b>	<b>0</b>	<b>0.0</b>	<b>1,511,174</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,627,780</b>	<b>2,052,564</b>	<b>78.1</b>	<b>106,840</b>	<b>5.2</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Kenyatta H/Way road resealing	2,762,934	49.9
	Sewer Pump. Station	1,550,614	28.0
	Computer H/Ware	1,068,000	19.3
	All Other Projects	153,500	2.8
	<b>TOTAL</b>	<b>5,535,048</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
705	Parks Improvement	4,500,000	38.7
300	Computer hardware	2,500,000	21.5
350	Vibro Roller	1,500,000	12.9
	All Other Projects	3,124,423	26.9
	<b>TOTAL</b>	<b>11,624,423</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	30.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	410.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	6.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	76.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	87.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	46.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 111 FUNYULA TOWN COUNCIL

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: BUSIA

( Values in Ksh)

Chairman, A Nakhone	(Ag) Clerk C B Mutonyi	(Ag) Treasurer Wilberforce K Okeda
No of employees 11	No of Councillors 8	Business Permit Schedule 7
Total Yearly Salaries 834,152	Total Civic Costs 851,277	Business Permit Base Value 350
Average/Employee 75,832	Average/Councillor 106,410	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,286,235	2,286,235	100.0	2,698,683	118.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,286,235	2,286,235	100.0	2,698,683	118.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	680,000	0	0.0	700,000	0.0
Single Business Permit	350,000	299,690	85.6	0	0.0
Market Fees	976,000	319,590	32.7	860,000	269.1
Others	867,200	428,790	49.4	1,972,000	459.9
Sub-Total	2,873,200	1,048,070	36.5	3,532,000	337.0
<b>TOTAL Revenues</b>	<b>5,159,435</b>	<b>3,334,305</b>	<b>64.6</b>	<b>6,230,683</b>	<b>186.9</b>
<b>EXPENDITURES</b>					
Civic	758,000	851,277	112.3	1,107,200	130.1
LA Personnel	1,452,693	834,152	57.4	2,123,360	254.6
LA Operations	558,294	108,899	19.5	371,900	341.5
LA Maintenance	38,600	47,039	121.9	72,000	153.1
TOTAL Recurrent Expenditures	2,807,587	1,841,367	65.6	3,674,460	199.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,351,848</b>	<b>1,492,938</b>	<b>63.5</b>	<b>2,556,223</b>	<b>171.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,141,696</b>	<b>1,141,696</b>	<b>100.0</b>	<b>1,519,683</b>	<b>133.1</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,210,152</b>	<b>351,242</b>	<b>29.0</b>	<b>1,026,540</b>	<b>292.3</b>
DEBT RESOLUTION REPAYMENTS	994,540	0	0.0	889,000	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>215,612</b>	<b>351,242</b>	<b>162.9</b>	<b>137,540</b>	<b>39.2</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Roads	311,696	27.3
	Bus Park	250,000	21.9
	Office Completion	230,000	20.1
	All Other Projects	350,000	30.7
	<b>TOTAL</b>	<b>1,141,696</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Roads	500,000	32.9
805	Bus Park	250,000	16.5
905	Water	220,000	14.5
	All Other Projects	549,683	36.2
	<b>TOTAL</b>	<b>1,519,683</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	43.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	86.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	46.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	36.5	Total Actual Local Revenues 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	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

**LA CODE : 116 GARISSA COUNTY COUNCIL**

**Province: NORTH EASTER Summary Profile Fiscal Year 2000-2001 District: GARISSA**

(Values in Ksh)

Chairman: Gedi Bare	Clerk : Abdikadir Haji Dahir	(Ag) Treasurer: Mohamud Abdirashid Santur
No of employees: 56	No of Councillors: 76	Business Permit Schedule: 12
Total Yearly Salaries: 5,741,100	Total Civic Costs: 18,222,168	Business Permit Base Value: 700
Average/Employee: 102,520	Average/Councillor: 239,765	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,174,884	17,174,884	100.0	20,416,405	118.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,174,884	17,174,884	100.0	20,416,405	118.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,160,000	1,370,000	118.1	2,020,000	147.4
Market Fees	0	0	0.0	0	0.0
Others	14,704,000	10,358,240	70.4	15,378,000	148.5
Sub-Total	15,864,000	11,728,240	73.9	17,398,000	148.3
<b>TOTAL Revenues</b>	<b>33,038,884</b>	<b>28,903,124</b>	<b>87.5</b>	<b>37,814,405</b>	<b>130.8</b>
<b>EXPENDITURES</b>					
Civic	7,835,200	18,222,168	232.6	7,835,200	43.0
LA Personnel	7,226,700	5,741,100	79.4	7,398,260	128.9
LA Operations	1,716,000	1,058,780	61.7	1,642,000	155.1
LA Maintenance	860,000	141,420	16.4	500,000	353.6
TOTAL Recurrent Expenditures	17,637,900	25,163,468	142.7	17,375,460	69.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>15,400,984</b>	<b>3,739,656</b>	<b>24.3</b>	<b>20,438,945</b>	<b>546.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>12,060,489</b>	<b>1,446,780</b>	<b>12.0</b>	<b>5,900,000</b>	<b>407.8</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>393,524</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>3,340,495</b>	<b>1,899,352</b>	<b>56.9</b>	<b>13,398,945</b>	<b>705.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,340,495</b>	<b>2,510,422</b>	<b>75.2</b>	<b>13,396,405</b>	<b>533.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>0</b>	<b>-611,070</b>	<b>0.0</b>	<b>2,540</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Office repairs	760,280	52.5
	Repairs of vehicle KWE 380	497,000	34.4
	Daadad sec school	100,000	6.9
	All Other Projects	89,500	6.2
	<b>TOTAL</b>	<b>1,446,780</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
260	Livestock market	1,700,000	28.8
905	Water Project	600,000	10.2
210	Cattle Dip	400,000	6.8
	All Other Projects	3,200,000	54.2
	<b>TOTAL</b>	<b>5,900,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	44.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	125.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	72.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	73.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	142.7	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 :	75.2	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 121 GARISSA MUNICIPAL COUNCIL**

Province: NORTH EASTER Summary Profile Fiscal Year 2000-2001 District: GARISSA

(Values in Ksh)

Mayor: Siyat Osman	Clerk : Mohamed Hussein Haji	(Ag) Treasurer: P.O Mubegi
No of employees: 28	No of Councillors: 8	Business Permit Schedule: 12
Total Yearly Salaries: 11,545,028	Total Civic Costs: 2,038,400	Business Permit Base Value: 700
Average/Employee: 412,322	Average/Councillor: 254,800	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,026,028	9,026,028	100.0	16,180,227	179.3
Road Maintenance Levy Fund (RMLF)	1,400,000	1,400,000	100.0	3,200,000	228.6
Sub-Total	10,426,028	10,426,028	100.0	19,380,227	185.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,400,000	2,000,000	83.3	2,000,000	100.0
Market Fees	1,630,000	200,000	12.3	2,121,560	1,060.8
Others	21,513,000	18,658,700	86.7	18,638,440	99.9
Sub-Total	25,543,000	20,858,700	81.7	22,760,000	109.1
<b>TOTAL Revenues</b>	<b>35,969,028</b>	<b>31,284,728</b>	<b>87.0</b>	<b>42,140,227</b>	<b>134.7</b>
<b>EXPENDITURES</b>					
Civic	2,038,400	2,038,400	100.0	2,090,400	102.6
LA Personnel	12,532,060	11,545,028	92.1	12,974,060	112.4
LA Operations	5,667,000	2,880,300	50.8	5,031,000	174.7
LA Maintenance	2,904,000	1,910,180	65.8	1,804,000	94.4
TOTAL Recurrent Expenditures	23,141,460	18,373,908	79.4	21,899,460	119.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>12,827,568</b>	<b>12,910,820</b>	<b>100.6</b>	<b>20,240,767</b>	<b>156.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>6,318,219</b>	<b>6,896,250</b>	<b>109.1</b>	<b>10,427,788</b>	<b>151.2</b>
LOAN REPAYMENTS	0	0	0.0	5,480,277	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>6,509,349</b>	<b>6,014,570</b>	<b>92.4</b>	<b>4,060,490</b>	<b>67.5</b>
DEBT RESOLUTION REPAYMENTS	2,707,809	0	0.0	5,480,277	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>3,801,540</b>	<b>6,014,570</b>	<b>158.2</b>	<b>-1,419,787</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase Tipper Lorry	3,596,250	52.1
	Road Graveling	1,400,000	20.3
	Purchase of Mercedes Benz	1,100,000	16.0
	All Other Projects	800,000	11.6
	<b>TOTAL</b>	<b>6,896,250</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
230	Street Lighting	3,500,000	33.6
260	Market Perimeter	2,000,000	19.2
360	Purchase of vehicle	1,127,788	10.8
	All Other Projects	3,800,000	36.4
	<b>TOTAL</b>	<b>10,427,788</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	43.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	170.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	11.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	81.7	Total Actual Local Revenues 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 :	109.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 126 GUCHA COUNTY COUNCIL**

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: GUCHA

(Values in Ksh)

Chairman: O. Magembe	(Ag) Clerk : Samuel J. Nyamota	(Ag) Treasurer: Samuel Joseph Nyamota
No of employees: 75	No of Councillors: 33	Business Permit Schedule: 7
Total Yearly Salaries: 6,575,981	Total Civic Costs: 2,343,982	Business Permit Base Value: 300
Average/Employee: 87,680	Average/Councillor: 71,030	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,736,270	17,736,270	100.0	21,103,885	119.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,736,270	17,736,270	100.0	21,103,885	119.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,500,000	848,700	33.9	2,192,400	258.3
Market Fees	3,223,000	1,284,940	39.9	2,785,200	216.8
Others	12,785,400	2,815,659	22.0	7,811,800	277.4
Sub-Total	18,508,400	4,949,299	26.7	12,789,400	258.4
<b>TOTAL Revenues</b>	<b>36,244,670</b>	<b>22,685,569</b>	<b>62.6</b>	<b>33,893,285</b>	<b>149.4</b>
<b>EXPENDITURES</b>					
Civic	2,449,600	2,343,982	95.7	3,384,600	144.4
LA Personnel	10,469,000	6,575,981	62.8	6,580,320	100.1
LA Operations	3,147,000	729,820	23.2	2,480,000	339.8
LA Maintenance	600,200	2,127,821	354.5	256,000	12.0
TOTAL Recurrent Expenditures	16,665,800	11,777,604	70.7	12,700,920	107.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>19,578,870</b>	<b>10,907,965</b>	<b>55.7</b>	<b>21,192,365</b>	<b>194.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>13,000,000</b>	<b>10,774,900</b>	<b>82.9</b>	<b>18,500,785</b>	<b>171.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>6,578,870</b>	<b>133,065</b>	<b>2.0</b>	<b>2,691,580</b>	<b>2,022.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,736,270</b>	<b>2,818,898</b>	<b>59.5</b>	<b>2,603,100</b>	<b>92.3</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,842,600</b>	<b>-2,685,833</b>	<b>-145.8</b>	<b>88,480</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Tipper Isuzu	5,000,000	46.4
	Office Block Construction	3,270,000	30.3
	Provision of public utilities	1,740,900	16.2
	All Other Projects	764,000	7.1
	<b>TOTAL</b>	<b>10,774,900</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Construction of Office Phase (II)	5,000,000	27.0
405	Grading & opening of earth roads	2,800,000	15.1
360	Vehicle Supervision	2,000,000	10.8
	All Other Projects	8,700,785	47.0
	<b>TOTAL</b>	<b>18,500,785</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	36.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	127.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	19.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	26.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	70.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	82.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	59.5	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 131 GUSII COUNTY COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: KISII

(Values in Ksh)

Chairman: Gasper G Ongondi	(Ag) Clerk Fred Nyamokeri	(Ag) Treasurer Richard Nyakundi Kimanga
No of employees 144	No of Councillors 21	Business Permit Schedule 7
Total Yearly Salaries 4,653,646	Total Civic Costs 2,431,374	Business Permit Base Value 300
Average/Employee 32,317	Average/Councillor 115,780	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,677,691	17,677,691	100.0	21,023,191	118.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,677,691	17,677,691	100.0	21,023,191	118.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	6,000,000	1,999,920	33.3	2,714,000	135.7
Market Fees	3,840,000	3,147,751	82.0	4,310,000	136.9
Others	9,762,000	6,901,246	70.7	19,821,400	287.2
Sub-Total	19,602,000	12,048,918	61.5	26,845,400	222.8
<b>TOTAL Revenues</b>	<b>37,279,691</b>	<b>29,726,609</b>	<b>79.7</b>	<b>47,868,591</b>	<b>161.0</b>
<b>EXPENDITURES</b>					
Civic	3,518,000	2,431,374	69.1	4,706,200	193.6
LA Personnel	13,256,560	4,653,646	35.1	13,997,422	300.8
LA Operations	3,383,000	4,142,796	122.5	5,806,000	140.1
LA Maintenance	416,000	1,022,856	245.9	1,936,000	189.3
TOTAL Recurrent Expenditures	20,573,560	12,250,672	59.5	26,445,622	215.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>16,706,131</b>	<b>17,475,937</b>	<b>104.6</b>	<b>21,422,969</b>	<b>122.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>5,794,200</b>	<b>5,754,200</b>	<b>99.3</b>	<b>6,306,958</b>	<b>109.6</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>10,911,931</b>	<b>11,721,737</b>	<b>107.4</b>	<b>15,116,011</b>	<b>129.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>9,708,491</b>	<b>9,708,491</b>	<b>100.0</b>	<b>14,716,233</b>	<b>151.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,203,440</b>	<b>2,013,246</b>	<b>167.3</b>	<b>399,778</b>	<b>19.9</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of Toyota Hilux	2,100,000	36.5
	Grading of access roads	1,600,000	27.8
	Rehabilitation of market stalls	1,000,000	17.4
	All Other Projects	1,054,200	18.3
	<b>TOTAL</b>	<b>5,754,200</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Renovation of cc hall & other houses	2,000,000	31.7
365	Repair of grader	1,000,000	15.9
265	Fencing of CC mkts Mosocho, Keumbu, Kegati etc	500,000	7.9
	All Other Projects	2,806,958	44.5
	<b>TOTAL</b>	<b>6,306,958</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	44.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	58.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	19.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	61.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	59.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	99.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 136 HOMA BAY COUNTY COUNCIL**

Province: NYANZA

**Summary Profile Fiscal Year 2000-2001 District: HOMA BAY**

(Values in Ksh)

Chairman: Joseph Mandaji	(Ag) Clerk : Dickson Anyango Kodede	Treasurer: Nelson O Ochungo
No of employees: 106	No of Councillors: 29	Business Permit Schedule: 7
Total Yearly Salaries: 7,341,373	Total Civic Costs: 3,216,012	Business Permit Base Value: 300
Average/Employee: 69,258	Average/Councillor: 110,897	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,981,572	12,981,572	100.0	15,355,928	118.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,981,572	12,981,572	100.0	15,355,928	118.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	300	0.0	40,000	13,333.3
Single Business Permit	1,500,000	1,186,159	79.1	2,500,000	210.8
Market Fees	10,000,000	4,395,283	44.0	9,600,000	218.4
Others	3,879,000	2,910,988	75.0	6,865,000	235.8
Sub-Total	15,379,000	8,492,730	55.2	19,005,000	223.8
<b>TOTAL Revenues</b>	<b>28,360,572</b>	<b>21,474,302</b>	<b>75.7</b>	<b>34,360,928</b>	<b>160.0</b>
<b>EXPENDITURES</b>					
Civic	2,410,400	3,216,012	133.4	3,652,000	113.6
LA Personnel	9,791,120	7,341,373	75.0	11,115,940	151.4
LA Operations	1,798,600	1,307,225	72.7	6,316,000	483.2
LA Maintenance	1,299,000	1,032,980	79.5	2,016,000	195.2
TOTAL Recurrent Expenditures	15,299,120	12,897,590	84.3	23,099,940	179.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>13,061,452</b>	<b>8,576,712</b>	<b>65.7</b>	<b>11,260,988</b>	<b>131.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>6,500,000</b>	<b>7,700,000</b>	<b>118.5</b>	<b>7,700,000</b>	<b>100.0</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>6,561,452</b>	<b>876,712</b>	<b>13.4</b>	<b>3,560,988</b>	<b>406.2</b>
DEBT RESOLUTION REPAYMENTS	5,981,572	5,981,572	100.0	6,655,928	111.3
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>579,880</b>	<b>-5,104,860</b>	<b>-880.3</b>	<b>-3,094,940</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of M. Vehicle (HD)	2,500,000	32.5
	Roads/ Street Rehab.	2,200,000	28.6
	Water and Sanitation	1,000,000	13.0
	All Other Projects	2,000,000	26.0
	<b>TOTAL</b>	<b>7,700,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase m/vehicle (heavy)	2,500,000	32.5
405	Roads/Street rehabilitation	2,200,000	28.6
900	Water sanitation C&E	1,000,000	13.0
	All Other Projects	2,000,000	26.0
	<b>TOTAL</b>	<b>7,700,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	42.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	100.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	24.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	55.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	84.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	118.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 141 HOMA BAY MUNICIPAL COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: HOMA BAY

(Values in Ksh)

Mayor: Joshua Angado	Clerk M E Okumbo	(Ag) Treasurer Joseph Nyapete
No of employees: 159	No of Councillors 12	Business Permit Schedule 11
Total Yearly Salaries 12,129,563	Total Civic Costs 2,170,190	Business Permit Base Value 600
Average/Employee. 76,287	Average/Councillor 180,849	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,062,893	7,062,893	100.0	10,755,999	152.3
Road Maintenance Levy Fund (RMLF)	3,140,000	3,140,000	100.0	3,446,747	109.8
Sub-Total	10,202,893	10,202,893	100.0	14,202,746	139.2
<b>Local Revenues</b>					
CILOR	1,690,000	0	0.0	1,437,000	0.0
Property Rates	1,492,000	901,307	60.4	2,550,000	282.9
Single Business Permit	2,488,800	1,776,520	71.4	2,421,000	136.3
Market Fees	10,637,300	7,669,480	72.1	9,812,000	127.9
Others	8,964,000	6,571,857	73.3	9,800,000	149.1
Sub-Total	25,272,100	16,919,164	66.9	26,020,000	153.8
<b>TOTAL Revenues</b>	35,474,993	27,122,057	76.5	40,222,746	148.3
<b>EXPENDITURES</b>					
Civic	1,843,900	2,170,190	117.7	2,537,980	116.9
LA Personnel	16,455,680	12,129,563	73.7	15,418,280	127.1
LA Operations	6,081,000	5,171,572	85.0	6,739,500	130.3
LA Maintenance	1,166,840	571,267	49.0	2,173,740	380.5
TOTAL Recurrent Expenditures	25,547,420	20,042,592	78.5	26,869,500	134.1
<b>RECURRENT SURPLUS/DEFICITS</b>	9,927,573	7,079,465	71.3	13,353,246	188.8
<b>CAPITAL EXPENDITURES</b>	7,340,000	1,867,198	25.4	9,974,087	534.2
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	2,587,573	5,212,267	201.4	3,379,159	64.8
<b>DEBT RESOLUTION REPAYMENTS</b>	1,962,893	2,699,735	137.5	3,323,089	123.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	624,680	2,512,532	402.2	56,070	2.2

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Roads	895,940	48.0
	Sewerage	302,406	16.2
	Renovation -town hall	235,000	12.6
	All Other Projects	433,852	23.2
	<b>TOTAL</b>	1,867,198	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
400	Roads Construction	3,446,740	34.6
350	Purchase of Tipper	3,000,000	30.1
905	Sewerage rehabilitation	1,627,347	16.3
	All Other Projects	1,900,000	19.0
	<b>TOTAL</b>	9,974,087	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	50.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	221.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	10.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	66.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	78.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	25.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	137.5	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 146 ISIOLO COUNTY COUNCIL

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: ISIOLO

(Values in Ksh)

Chairman: Hussein Ali	Clerk : Adan Racho	(Ag) Treasurer: Mohamed Noor
No of employees: 320	No of Councillors: 28	Business Permit Schedule: 8
Total Yearly Salaries: 16,197,599	Total Civic Costs: 8,577,281	Business Permit Base Value: 350
Average/Employee: 50,617	Average/Councillor: 306,331	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,430,437	6,430,437	100.0	7,450,037	115.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,430,437	6,430,437	100.0	7,450,037	115.9
Local Revenues					
CILOR	55,000	0	0.0	55,000	0.0
Property Rates	0	0	0.0	300,000	0.0
Single Business Permit	1,990,000	1,169,851	58.8	2,783,760	238.0
Market Fees	1,335,080	34,799	2.6	1,866,080	5,362.5
Others	110,702,380	78,313,335	70.7	156,127,920	199.4
Sub-Total	114,082,460	79,517,985	69.7	161,132,760	202.6
TOTAL Revenues	120,512,897	85,948,422	71.3	168,582,797	196.1
<b>EXPENDITURES</b>					
Civic	9,698,720	8,577,281	88.4	11,331,520	132.1
LA Personnel	32,250,000	16,197,599	50.2	36,996,800	228.4
LA Operations	48,355,720	39,420,169	81.5	64,569,900	163.8
LA Maintenance	10,823,920	4,019,440	37.1	18,182,140	452.4
TOTAL Recurrent Expenditures	101,128,360	68,214,489	67.5	131,080,360	192.2
<b>RECURRENT SURPLUS/DEFICITS</b>	19,384,537	17,733,933	91.5	37,502,437	211.5
<b>CAPITAL EXPENDITURES</b>	15,415,219	4,420,754	28.7	29,025,018	656.6
<b>LOAN REPAYMENTS</b>	383,400	0	0.0	383,400	0.0
<b>NET SURPLUS/DEFICITS</b>	3,585,918	13,313,179	371.3	8,094,019	60.8
<b>DEBT RESOLUTION REPAYMENTS</b>	3,215,219	3,215,218	100.0	3,725,019	115.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	370,700	10,097,961	2,724.0	4,369,000	43.3

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Office Chamber	4,215,219	95.4
	Nartobe gate	150,000	3.4
	Nartobe toilet	55,535	1.3
	All Other Projects	0	0.0
	<b>TOTAL</b>	4,420,754	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Construction of Office	6,725,018	23.2
360	Purchase of 2 L/Rovers	6,000,000	20.7
400	Isiolo River Bridge	3,000,000	10.3
	All Other Projects	13,300,000	45.8
	<b>TOTAL</b>	29,025,018	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	31.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	680.1	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 :	69.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	67.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	28.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 151 ITEN-TAMBACH TOWN COUNCIL**

**Province: RIFT VALLEY      Summary Profile Fiscal Year 2000-2001      District: KEIYO**

(Values in Ksh)

Chairman: Raymond Sende	(Ag) Clerk: Nicholas K Chepkuyeng	Treasurer: Ambrose K Chelimo
No of employees: 25	No of Councillors: 9	Business Permit Schedule: 10
Total Yearly Salaries: 2,580,421	Total Civic Costs: 838,260	Business Permit Base Value: 500
Average/Employee: 103,217	Average/Councillor: 93,140	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,663,253	2,663,253	100.0	3,260,230	122.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,663,253	2,663,253	100.0	3,260,230	122.4
Local Revenues					
CILOR	455,000	255,000	56.0	455,000	178.4
Property Rates	600,000	207,554	34.6	1,351,000	650.9
Single Business Permit	1,100,000	671,060	61.0	600,000	89.4
Market Fees	500,000	188,539	37.7	400,000	212.2
Others	3,721,600	2,273,282	61.1	3,400,000	149.6
Sub-Total	6,376,600	3,595,435	56.4	6,206,000	172.6
<b>TOTAL Revenues</b>	<b>9,039,853</b>	<b>6,258,688</b>	<b>69.2</b>	<b>9,466,230</b>	<b>151.2</b>
<b>EXPENDITURES</b>					
Civic	948,200	838,260	88.4	949,200	113.2
LA Personnel	3,398,500	2,580,421	75.9	3,736,220	144.8
LA Operations	938,900	661,956	70.5	1,117,900	168.9
LA Maintenance	726,000	265,435	36.6	1,204,000	453.6
TOTAL Recurrent Expenditures	6,011,600	4,346,072	72.3	7,007,320	161.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,028,253</b>	<b>1,912,616</b>	<b>63.2</b>	<b>2,458,910</b>	<b>128.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,030,000</b>	<b>1,500,000</b>	<b>145.6</b>	<b>1,060,230</b>	<b>70.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,998,253</b>	<b>412,616</b>	<b>20.6</b>	<b>1,398,680</b>	<b>339.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,163,253</b>	<b>0</b>	<b>0.0</b>	<b>930,000</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>835,000</b>	<b>412,616</b>	<b>49.4</b>	<b>468,680</b>	<b>113.8</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Permanent stalls	600,000	40.0
	Renovation of club	470,000	31.3
	Rental rooms	200,000	13.3
	All Other Projects	230,000	15.3
	<b>TOTAL</b>	<b>1,500,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
265	Construction of Permanent Stalls	650,000	61.3
360	Purchase of vehicle	300,000	28.3
300	Purchase of Computer	100,000	9.4
	All Other Projects	10,230	1.0
	<b>TOTAL</b>	<b>1,060,230</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	51.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	109.9	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	56.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	72.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	145.6	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 : 166 KAKAMEGA COUNTY COUNCIL**

Province: WESTERN

Summary Profile Fiscal Year 2000-2001

District: KAKAMEGA

(Values in Ksh)

Chairman: Johnstone Musungu	Clerk : N.W Otido	Treasurer: E.S Ikoha
No of employees: 161	No of Councillors: 32	Business Permit Schedule: 7
Total Yearly Salaries: 11,208,844	Total Civic Costs: 4,188,172	Business Permit Base Value: 300
Average/Employee: 69,620	Average/Councillor: 130,880	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	26,337,686	26,337,686	100.0	31,474,048	119.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	26,337,686	26,337,686	100.0	31,474,048	119.5
Local Revenues					
CILOR	1,800,000	400,000	22.2	787,960	197.0
Property Rates	477,900	177,870	37.2	367,290	206.5
Single Business Permit	5,360,000	3,713,485	69.3	4,515,600	121.6
Market Fees	3,000,000	2,315,828	77.2	2,900,000	125.2
Others	14,678,465	8,907,709	60.7	14,187,215	159.3
Sub-Total	25,316,365	15,514,892	61.3	22,758,065	146.7
<b>TOTAL Revenues</b>	<b>51,654,051</b>	<b>41,852,578</b>	<b>81.0</b>	<b>54,232,113</b>	<b>129.6</b>
<b>EXPENDITURES</b>					
Civic	4,687,200	4,188,172	89.4	5,405,240	129.1
LA Personnel	16,117,173	11,208,844	69.5	17,594,766	157.0
LA Operations	4,224,300	2,510,233	59.4	5,360,700	213.6
LA Maintenance	5,164,500	808,318	15.7	5,675,000	702.1
TOTAL Recurrent Expenditures	30,193,173	18,715,567	62.0	34,035,706	181.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>21,460,878</b>	<b>23,137,011</b>	<b>107.8</b>	<b>20,196,407</b>	<b>87.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>10,730,000</b>	<b>14,211,214</b>	<b>132.4</b>	<b>8,685,000</b>	<b>61.1</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>10,730,878</b>	<b>8,925,797</b>	<b>83.2</b>	<b>11,511,407</b>	<b>129.0</b>
DEBT RESOLUTION REPAYMENTS	10,207,686	11,170,920	109.4	13,410,952	120.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>523,192</b>	<b>-2,245,123</b>	<b>-429.1</b>	<b>-1,899,545</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Exhauster set	4,094,963	28.8
	Water springs	2,233,248	15.7
	Bridges	2,035,310	14.3
	All Other Projects	5,847,693	41.1
	<b>TOTAL</b>	<b>14,211,214</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
400	Roads/Bridges construction	3,235,000	37.2
350	Purchase of vehicle (pick-up)	2,600,000	29.9
240	Health Infrastructure	1,250,000	14.4
	All Other Projects	1,600,000	18.4
	<b>TOTAL</b>	<b>8,685,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	39.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	100.6	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 :	61.3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	62.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	132.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	109.4	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 171 KAKAMEGA MUNICIPAL COUNCIL

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: KAKAMEGA

( Values in Ksh)

Mayor S O Otiende	(Ag)Clerk . W G Nandwa	(Ag) Treasurer R Lukalial
No of employees 332	No of Councillors 15	Business Permit Schedule 10
Total Yearly Salaries 27,245,050	Total Civic Costs 1,583,270	Business Permit Base Value 500
Average/Employee 82,063	Average/Councillor 105,551	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,986,400	8,986,400	100 0	15,901,864	177 0
Road Maintenance Levy Fund (RMLF)	0	10,456,200	0 0	7,933,155	75 9
Sub-Total	8,986,400	19,442,600	216 4	23,835,019	122 6
Local Revenues					
CILOR	5,800,000	500,000	8 6	0	0 0
Property Rates	10,532,670	7,390,688	70 2	8,078,436	109 3
Single Business Permit	5,873,435	5,960,112	101 5	8,325,504	139 7
Market Fees	5,260,202	5,646,199	107 3	7,585,670	134 4
Others	17,274,661	9,809,001	56 8	20,952,323	213 6
Sub-Total	44,740,968	29,306,000	65 5	44,941,933	153 4
<b>TOTAL Revenues</b>	<b>53,727,368</b>	<b>48,748,600</b>	<b>90 7</b>	<b>68,776,952</b>	<b>141 1</b>
<b>EXPENDITURES</b>					
Civic	3,296,000	1,583,270	48 0	3,176,000	200 6
LA Personnel	26,023,760	27,245,050	104 7	29,648,856	108 8
LA Operations	13,578,343	12,486,331	92 0	16,072,500	128 7
LA Maintenance	4,554,016	2,478,126	54 4	5,905,000	238 3
TOTAL Recurrent Expenditures	47,452,119	43,792,777	92 3	54,802,356	125 1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,275,249</b>	<b>4,955,823</b>	<b>79 0</b>	<b>13,974,598</b>	<b>282 0</b>
<b>CAPITAL EXPENDITURES</b>	<b>5,391,840</b>	<b>5,180,365</b>	<b>96 1</b>	<b>9,441,118</b>	<b>182 2</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0 0</b>	<b>0</b>	<b>0 0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>883,409</b>	<b>-224,542</b>	<b>-25 4</b>	<b>4,433,478</b>	<b>0 0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,594,560</b>	<b>0</b>	<b>0 0</b>	<b>6,360,746</b>	<b>0 0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-2,711,151</b>	<b>-224,542</b>	<b>8 3</b>	<b>-1,927,268</b>	<b>0 0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Opening and grading of roads	3,984,426	76 9
	Rehabilitation of sewer line	1,195,939	23 1
	All Other Projects	0	0 0
	<b>TOTAL</b>	<b>5,180,365</b>	<b>100 00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Grading/Murraming of roads	2,447,500	25 9
905	Rehabilitation of Sewer lines	2,091,118	22 1
360	Purchase of civil vehicles	2,000,000	21 2
	All Other Projects	2,902,500	30 7
	<b>TOTAL</b>	<b>9,441,118</b>	<b>100 00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	49 5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	184 5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	3 6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	65 5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	92 3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	96 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

**LA CODE : 176 KANDARA TOWN COUNCIL**

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: MARAGUA

(Values in Ksh)

Chairman: William Njoroge	Clerk : Hezron Kihara Kimemia	Treasurer: Geoffrey Wairi Mungai
No of employees: 8	No of Councillors: 9	Business Permit Schedule: 10
Total Yearly Salaries: 1,319,182	Total Civic Costs: 356,156	Business Permit Base Value: 500
Average/Employee: 164,898	Average/Councillor: 39,573	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,942,316	2,942,316	100.0	3,289,546	111.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,942,316	2,942,316	100.0	3,289,546	111.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,525,000	592,296	38.8	1,530,000	258.3
Market Fees	900,000	124,600	13.8	900,000	722.3
Others	3,066,600	1,329,649	43.4	3,064,600	230.5
Sub-Total	5,491,600	2,046,545	37.3	5,494,600	268.5
<b>TOTAL Revenues</b>	<b>8,433,916</b>	<b>4,988,861</b>	<b>59.2</b>	<b>8,784,146</b>	<b>176.1</b>
<b>EXPENDITURES</b>					
Civic	1,922,000	356,156	18.5	1,862,000	522.8
LA Personnel	3,067,300	1,319,182	43.0	2,846,580	215.8
LA Operations	970,600	607,076	62.5	1,085,000	178.7
LA Maintenance	15,000	56,260	375.1	15,000	26.7
TOTAL Recurrent Expenditures	5,974,900	2,338,674	39.1	5,808,580	248.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,459,016</b>	<b>2,650,187</b>	<b>107.8</b>	<b>2,975,566</b>	<b>112.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,471,158</b>	<b>893,283</b>	<b>60.7</b>	<b>1,350,000</b>	<b>151.1</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>987,858</b>	<b>1,756,905</b>	<b>177.8</b>	<b>1,625,566</b>	<b>92.5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,471,158</b>	<b>1,954,529</b>	<b>132.9</b>	<b>1,939,546</b>	<b>99.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-483,300</b>	<b>-197,624</b>	<b>40.9</b>	<b>-313,980</b>	<b>0.0</b>

**FY 2000-2001 Implemented Projects**

Code	Project Description	Amount(Ksh)	%
	Electricity installation in town hall	496,512	55.6
	Office equipment & fitting	210,604	23.6
	Gathugu foot bridge	62,630	7.0
	All Other Projects	123,537	13.8
	<b>TOTAL</b>	<b>893,283</b>	<b>100.00</b>

**FY 2001-2002 Planned Projects**

Code	Project Description	Amount(Ksh)	%
405	Improvement of all Roads within Kandara town	1,000,000	74.1
405	Gaicharuga Bridge	200,000	14.8
300	Purchase of computer	150,000	11.1
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,350,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	54.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	84.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	15.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	37.3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	39.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	60.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	132.9	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 181 KANGEMA TOWN COUNCIL**

Province: **CENTRAL**

**Summary Profile Fiscal Year 2000-2001**

District: **MURANG'A**

(Values in Ksh)

Chairman: Sammy Maina Kariuki	Clerk : Meshack Kimani Joseph	(Ag) Treasurer: Wallace Muchiri Gikonyo
No of employees: 51	No of Councillors: 8	Business Permit Schedule: 9
Total Yearly Salaries: 4,097,740	Total Civic Costs: 1,108,000	Business Permit Base Value: 400
Average/Employee: 80,348	Average/Councillor: 138,500	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,098,037	2,098,037	100.0	2,284,127	108.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,098,037	2,098,037	100.0	2,284,127	108.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,220,000	2,277,420	102.6	2,014,000	88.4
Market Fees	2,240,000	1,135,008	50.7	2,500,000	220.3
Others	4,603,260	2,239,575	48.7	5,599,260	250.0
Sub-Total	9,063,260	5,652,003	62.4	10,113,260	178.9
<b>TOTAL Revenues</b>	<b>11,161,297</b>	<b>7,750,040</b>	<b>69.4</b>	<b>12,397,387</b>	<b>160.0</b>
<b>EXPENDITURES</b>					
Civic	1,554,000	1,108,000	71.3	1,542,380	139.2
LA Personnel	4,704,220	4,097,740	87.1	-1,085,400	-26.5
LA Operations	1,981,560	497,117	25.1	2,800,240	563.3
LA Maintenance	296,400	121,140	40.9	438,220	361.7
TOTAL Recurrent Expenditures	8,536,180	5,823,997	68.2	3,695,440	63.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,625,117</b>	<b>1,926,043</b>	<b>73.4</b>	<b>8,701,947</b>	<b>451.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,049,019</b>	<b>1,049,019</b>	<b>100.0</b>	<b>890,000</b>	<b>84.8</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,576,099</b>	<b>877,025</b>	<b>55.6</b>	<b>7,811,947</b>	<b>890.7</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,049,019</b>	<b>820,018</b>	<b>78.2</b>	<b>1,394,127</b>	<b>170.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>527,080</b>	<b>57,007</b>	<b>10.8</b>	<b>6,417,820</b>	<b>11,258.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Renovation of office	400,000	38.1
	Murraming of market	200,000	19.1
	Construction of livestock market	183,019	17.4
	All Other Projects	266,000	25.4
	<b>TOTAL</b>	<b>1,049,019</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
805	Bus Park	685,238	77.0
265	Improvement of Mitumba place	104,762	11.8
405	Improvement of Access Roads	100,000	11.2
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>890,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	58.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	106.9	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 :	62.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	68.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	78.2	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 186 KANGUNDO TOWN COUNCIL**

Province: EASTERN

**Summary Profile Fiscal Year 2000-2001 District: MACHAKOS**

(Values in Ksh)

Chairman: David M.Muviti	(Ag) Clerk : E. M. A. Mutambuki	(Ag) Treasurer: Rajab Babu Idi
No of employees: 68	No of Councillors: 16	Business Permit Schedule: 9
Total Yearly Salaries: 8,217,771	Total Civic Costs: 2,263,000	Business Permit Base Value: 400
Average/Employee: 120,850	Average/Councillor: 141,438	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,411,120	12,411,120	100.0	18,134,654	146.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,411,120	12,411,120	100.0	18,134,654	146.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,456,400	5,124,860	115.0	5,124,860	100.0
Market Fees	1,018,050	0	0.0	219,420	0.0
Others	12,278,050	3,769,240	30.7	10,983,227	291.4
Sub-Total	17,752,500	8,894,100	50.1	16,327,507	183.6
<b>TOTAL Revenues</b>	<b>30,163,620</b>	<b>21,305,220</b>	<b>70.6</b>	<b>34,462,161</b>	<b>161.8</b>
<b>EXPENDITURES</b>					
Civic	3,673,600	2,263,000	61.6	2,263,000	100.0
LA Personnel	7,727,360	8,217,771	106.3	8,217,771	100.0
LA Operations	4,213,576	5,968,700	141.7	5,968,700	100.0
LA Maintenance	844,000	2,159,800	255.9	2,159,800	100.0
TOTAL Recurrent Expenditures	16,458,536	18,609,271	113.1	18,609,271	100.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>13,705,084</b>	<b>2,695,949</b>	<b>19.7</b>	<b>15,852,890</b>	<b>588.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>6,100,000</b>	<b>11,048,000</b>	<b>181.1</b>	<b>9,800,000</b>	<b>88.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>7,605,084</b>	<b>-8,352,051</b>	<b>-109.8</b>	<b>14,872,890</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>5,811,120</b>	<b>0</b>	<b>0.0</b>	<b>7,253,862</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,793,964</b>	<b>-8,352,051</b>	<b>-465.6</b>	<b>7,619,028</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	K.d.o bus park	3,000,000	27.2
	Scooping dams	2,500,000	22.6
	Land-market	1,150,000	10.4
	All Other Projects	4,398,000	39.8
	<b>TOTAL</b>	<b>11,048,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
800	Bus Park Kangundo construction	3,000,000	30.6
900	Construction of dams	1,500,000	15.3
260	Purchase land for market (Tala)	1,150,000	11.7
	All Other Projects	4,150,000	42.3
	<b>TOTAL</b>	<b>9,800,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	27.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	93.2	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 :	50.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	113.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	181.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 191 KAPENGURIA MUNICIPAL COUNCIL**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2000-2001**

**District: WEST POKOT**

(Values in Ksh)

Mayor: M.J. Kaptamuch	(Ag) Clerk : Joel Jairo P Kemoi	(Ag) Treasurer: Zakary Njihia Marigi
No of employees: 31	No of Councillors: 9	Business Permit Schedule: 13
Total Yearly Salaries: 2,927,485	Total Civic Costs: 1,533,595	Business Permit Base Value: 850
Average/Employee: 94,435	Average/Councillor: 170,399	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,298,410	4,298,410	100.0	5,594,346	130.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,298,410	4,298,410	100.0	5,594,346	130.1
Local Revenues					
CILOR	1,080,000	300,000	27.8	1,080,000	360.0
Property Rates	440,000	107,750	24.5	440,000	408.4
Single Business Permit	1,870,000	2,246,750	120.1	1,900,000	84.6
Market Fees	1,440,000	426,800	29.6	1,770,000	414.7
Others	4,665,760	3,051,734	65.4	4,801,000	157.3
Sub-Total	9,495,760	6,133,034	64.6	9,991,000	162.9
<b>TOTAL Revenues</b>	<b>13,794,170</b>	<b>10,431,444</b>	<b>75.6</b>	<b>15,585,346</b>	<b>149.4</b>
<b>EXPENDITURES</b>					
Civic	1,484,200	1,533,595	103.3	1,329,600	86.7
LA Personnel	4,224,400	2,927,485	69.3	5,019,660	171.5
LA Operations	2,335,200	1,518,995	65.0	2,429,800	160.0
LA Maintenance	1,336,200	737,881	55.2	948,200	128.5
TOTAL Recurrent Expenditures	9,380,000	6,717,956	71.6	9,727,260	144.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,414,170</b>	<b>3,713,488</b>	<b>84.1</b>	<b>5,858,086</b>	<b>157.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,579,046</b>	<b>2,969,070</b>	<b>115.1</b>	<b>2,804,945</b>	<b>94.5</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,835,124</b>	<b>744,418</b>	<b>40.6</b>	<b>3,053,141</b>	<b>410.1</b>
DEBT RESOLUTION REPAYMENTS	1,794,262	1,794,262	100.0	2,789,401	155.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>40,862</b>	<b>-1,049,844</b>	<b>-2,569.2</b>	<b>263,740</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of vehicles	1,300,000	43.8
	Street roads rehabilitation	911,848	30.7
	Comp. Equipment & software	250,000	8.4
	All Other Projects	507,222	17.1
	<b>TOTAL</b>	<b>2,969,070</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
400	Building of Bridges	1,140,000	40.6
605	Purchase of 8 (Acres) of land for sewerage system	860,000	30.7
205	Rehabilitation of Mtello hall & members club	400,000	14.3
	All Other Projects	404,945	14.4
	<b>TOTAL</b>	<b>2,804,945</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	37.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	151.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	22.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	64.6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	71.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	115.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 196 KAPSABET MUNICIPAL COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: NANDI

(Values in Ksh)

Mayor: Joseph Maritim  
 No of employees: 76  
 Total Yearly Salaries: 5,678,069  
 Average/Employee: 74,711

Clerk : Tito Kirui  
 No of Councillors: 14  
 Total Civic Costs: 2,038,206  
 Average/Councillor: 145,586

(Ag) Treasurer: David Kipchirchir Mibei  
 Business Permit Schedule: 10  
 Business Permit Base Value: 500

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,814,800	4,814,800	100.0	6,754,405	140.3
Road Maintenance Levy Fund (RMLF)	1,468,804	1,658,721	112.9	1,800,000	108.5
Sub-Total	6,283,604	6,473,521	103.0	8,554,405	132.1
Local Revenues					
CILOR	703,220	300,000	42.7	1,017,400	339.1
Property Rates	5,330,000	500,918	9.4	2,645,000	528.0
Single Business Permit	3,545,500	2,214,690	62.5	4,180,000	188.7
Market Fees	1,400,000	922,930	65.9	2,961,500	320.9
Others	9,980,120	5,200,227	52.1	7,671,400	147.5
Sub-Total	20,958,840	9,138,765	43.6	18,475,300	202.2
<b>TOTAL Revenues</b>	<b>27,242,444</b>	<b>15,612,286</b>	<b>57.3</b>	<b>27,029,705</b>	<b>173.1</b>
<b>EXPENDITURES</b>					
Civic	2,150,560	2,038,206	94.8	2,837,760	139.2
LA Personnel	7,861,540	5,678,069	72.2	9,829,902	173.1
LA Operations	2,895,100	2,159,561	74.6	4,376,100	202.6
LA Maintenance	1,633,000	1,005,399	61.6	944,000	93.9
TOTAL Recurrent Expenditures	14,540,200	10,881,235	74.8	17,987,762	165.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>12,702,244</b>	<b>4,731,051</b>	<b>37.2</b>	<b>9,041,943</b>	<b>191.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,865,000</b>	<b>299,800</b>	<b>16.1</b>	<b>3,870,000</b>	<b>1,290.9</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>10,837,244</b>	<b>4,431,251</b>	<b>40.9</b>	<b>4,971,943</b>	<b>112.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,587,265</b>	<b>735,536</b>	<b>46.3</b>	<b>216,415</b>	<b>29.4</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>9,249,979</b>	<b>3,695,715</b>	<b>40.0</b>	<b>4,755,528</b>	<b>128.7</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rehabilitation of vehicles	250,000	83.4
	Council Coat arms/ chains	25,000	8.3
	Repair of sewage works	22,850	7.6
	All Other Projects	1,950	0.7
	<b>TOTAL</b>	<b>299,800</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
999	Land acquisition/facilities	1,000,000	25.8
230	Street lighting of town	650,000	16.8
100	Preparation of LADP	500,000	12.9
	All Other Projects	1,720,000	44.4
	<b>TOTAL</b>	<b>3,870,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	53.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	121.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	18.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	43.6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	74.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	16.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	46.3	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 201 KARATINA MUNICIPAL COUNCIL**

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: NYERI

( Values in Ksh)

Chairman: B. Mithamo	Clerk : P. N. Wainaina	(Ag) Treasurer: W.W.Magochi
No of employees: 154	No of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 10,669,243	Total Civic Costs: 2,364,469	Business Permit Base Value: 500
Average/Employee: 69,281	Average/Councillor: 295,559	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,484,600	16,484,600	100.0	30,694,900	186.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	16,484,600	16,484,600	100.0	30,694,900	186.2
<b>Local Revenues</b>					
CILOR	174,387	450,000	258.0	450,000	100.0
Property Rates	6,437,253	4,343,896	67.5	7,000,000	161.1
Single Business Permit	3,000,000	4,917,700	163.9	5,000,000	101.7
Market Fees	5,298,000	4,581,460	86.5	5,700,000	124.4
Others	9,775,300	9,353,318	95.7	9,725,000	104.0
Sub-Total	24,684,940	23,646,374	95.8	27,875,000	117.9
<b>TOTAL Revenues</b>	<b>41,169,540</b>	<b>40,130,974</b>	<b>97.5</b>	<b>58,569,900</b>	<b>145.9</b>
<b>EXPENDITURES</b>					
Civic	2,710,000	2,364,469	87.2	2,312,000	97.8
LA Personnel	12,265,800	10,669,243	87.0	12,672,140	118.8
LA Operations	7,713,760	5,918,236	76.7	6,990,540	118.1
LA Maintenance	1,912,000	2,592,436	135.6	3,373,420	130.1
TOTAL Recurrent Expenditures	24,601,560	21,544,384	87.6	25,348,100	117.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>16,567,980</b>	<b>18,586,590</b>	<b>112.2</b>	<b>33,221,800</b>	<b>178.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>12,136,301</b>	<b>5,681,866</b>	<b>46.8</b>	<b>26,090,000</b>	<b>459.2</b>
<b>LOAN REPAYMENTS</b>	<b>463,342</b>	<b>463,522</b>	<b>100.0</b>	<b>463,342</b>	<b>100.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>3,968,337</b>	<b>12,441,202</b>	<b>313.5</b>	<b>6,668,458</b>	<b>53.6</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,328,107</b>	<b>4,372,442</b>	<b>131.4</b>	<b>3,504,900</b>	<b>80.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>640,230</b>	<b>8,068,760</b>	<b>1,260.3</b>	<b>3,163,558</b>	<b>39.2</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of tipper lorry	5,043,260	88.8
	Purchase of sewage pump	438,606	7.7
	Purchase of computer	200,000	3.5
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>5,681,866</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
400	Land Construction	5,500,000	21.1
320	Fire Engine	4,790,000	18.4
405	Tarmacking of T/ship Roads	4,500,000	17.2
	All Other Projects	11,300,000	43.3
	<b>TOTAL</b>	<b>26,090,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	35.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	142.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	11.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	95.8	Total Actual Local Revenues 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 :	46.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	131.4	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 206 KARURI TOWN COUNCIL

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: KIAMBU

( Values in Ksh)

Chairman: NR	Clerk : Charles Mwanzia Muli	Treasurer: David Njuguna Kaguri
No of employees: 77	No of Councillors: 9	Business Permit Schedule: 10
Total Yearly Salaries: 6,825,474	Total Civic Costs: 1,920,092	Business Permit Base Value: 500
Average/Employee: 88,643	Average/Councillor: 213,344	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,271,612	6,271,612	100.0	8,699,105	138.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,271,612	6,271,612	100.0	8,699,105	138.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,630,000	3,705,775	80.0	6,720,000	181.3
Market Fees	1,750,000	924,725	52.8	2,069,000	223.7
Others	8,618,200	4,337,297	50.3	8,752,000	201.8
Sub-Total	14,998,200	8,967,797	59.8	17,541,000	195.6
<b>TOTAL Revenues</b>	<b>21,269,812</b>	<b>15,239,409</b>	<b>71.6</b>	<b>26,240,105</b>	<b>172.2</b>
<b>EXPENDITURES</b>					
Civic	2,381,000	1,920,092	80.6	2,620,400	136.5
LA Personnel	7,780,960	6,825,474	87.7	8,517,380	124.8
LA Operations	4,234,300	1,444,078	34.1	3,381,200	234.1
LA Maintenance	411,000	350,258	85.2	1,133,000	323.5
TOTAL Recurrent Expenditures	14,807,260	10,539,902	71.2	15,651,980	148.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,462,552</b>	<b>4,699,507</b>	<b>72.7</b>	<b>10,588,125</b>	<b>225.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,881,420</b>	<b>1,101,386</b>	<b>58.5</b>	<b>2,609,731</b>	<b>236.9</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>4,581,132</b>	<b>3,598,121</b>	<b>78.5</b>	<b>7,978,394</b>	<b>221.7</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,881,440</b>	<b>2,705,437</b>	<b>143.8</b>	<b>3,433,188</b>	<b>126.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,699,692</b>	<b>892,684</b>	<b>33.1</b>	<b>4,545,206</b>	<b>509.2</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Road gravelley	761,386	69.1
	LADP	200,000	18.2
	Abstract of Accounts	140,000	12.7
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,101,386</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Roads Graveling and Murraming	1,609,731	61.7
905	water Supply Reticulation	1,000,000	38.3
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>2,609,731</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	49.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	60.9	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 :	59.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	71.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	58.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	143.8	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 211 KEHANCHA MUNICIPAL COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: KURIA

( Values in Ksh)

Mayor Beda Mwita	Clerk Malex E	(Ag) Treasurer Thomas Omwoyo Kebu
No of employees 99	No of Councillors 30	Business Permit Schedule 8
Total Yearly Salaries 7,086,631	Total Civic Costs 2,307,402	Business Permit Base Value 350
Average/Employee 71,582	Average/Councillor 76,913	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,105,175	9,105,175	100.0	10,926,838	120.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,105,175	9,105,175	100.0	10,926,838	120.0
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	2,200,000	0	0.0	500,000	0.0
Single Business Permit	5,150,000	2,019,541	39.2	5,026,700	248.9
Market Fees	4,250,000	2,315,082	54.5	2,448,800	105.8
Others	19,571,300	14,334,774	73.2	25,275,190	176.3
Sub-Total	31,171,300	18,669,397	59.9	33,250,690	178.1
<b>TOTAL Revenues</b>	<b>40,276,475</b>	<b>27,774,572</b>	<b>69.0</b>	<b>44,177,528</b>	<b>159.1</b>
<b>EXPENDITURES</b>					
Civic	5,834,800	2,307,402	39.5	5,237,450	227.0
LA Personnel	12,507,034	7,086,631	56.7	11,127,123	157.0
LA Operations	6,047,500	2,748,140	45.4	9,690,226	352.6
LA Maintenance	1,640,000	530,497	32.3	3,801,000	716.5
TOTAL Recurrent Expenditures	26,029,334	12,672,670	48.7	29,855,799	235.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>14,247,141</b>	<b>15,101,902</b>	<b>106.0</b>	<b>14,321,729</b>	<b>94.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>10,920,000</b>	<b>5,915,670</b>	<b>54.2</b>	<b>10,210,000</b>	<b>172.6</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>3,327,141</b>	<b>9,186,232</b>	<b>276.1</b>	<b>4,111,729</b>	<b>44.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,885,175</b>	<b>3,252,485</b>	<b>172.5</b>	<b>3,076,838</b>	<b>94.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,441,966</b>	<b>5,933,747</b>	<b>411.5</b>	<b>1,034,891</b>	<b>17.4</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rural Access roads	3,163,814	53.5
	Tractor and trailer	2,475,860	41.9
	Mabera auctioning ring	237,956	4.0
	All Other Projects	38,040	0.6
	<b>TOTAL</b>	<b>5,915,670</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
260	Kegonga Modern Market	1,500,000	14.7
355	Motor Cycles	700,000	6.9
205	Fencing of Town Hall	650,000	6.4
	All Other Projects	7,360,000	72.1
	<b>TOTAL</b>	<b>10,210,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	43.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	229.9	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	59.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	48.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	54.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	172.5	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 216 KEIYO COUNTY COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: KEIYO

(Values in Ksh)

Chairman B Chemisto	(Ag)Clerk J K K Chebon	(Ag) Treasurer Samuel Kibet Cherutich
No of employees 42	No of Councillors 25	Business Permit Schedule 6
Total Yearly Salaries: 4,859,271	Total Civic Costs 3,777,558	Business Permit Base Value: 250
Average/Employee 115,697	Average/Councillor 151,102	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,533,683	7,533,683	100.0	8,781,432	116.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
<b>Sub-Total</b>	<b>7,533,683</b>	<b>7,533,683</b>	<b>100.0</b>	<b>8,781,432</b>	<b>116.6</b>
Local Revenues					
CILOR	2,317,380	1,000,000	43.2	2,317,380	231.7
Property Rates	835,140	865,329	103.6	835,140	96.5
Single Business Permit	1,208,000	1,870,270	154.8	1,410,000	75.4
Market Fees	1,179,000	304,440	25.8	1,329,000	436.5
Others	9,569,220	3,981,475	41.6	11,010,984	276.6
<b>Sub-Total</b>	<b>15,108,740</b>	<b>8,021,514</b>	<b>53.1</b>	<b>16,902,504</b>	<b>210.7</b>
<b>TOTAL Revenues</b>	<b>22,642,423</b>	<b>15,555,197</b>	<b>68.7</b>	<b>25,683,936</b>	<b>165.1</b>
<b>EXPENDITURES</b>					
Civic	2,876,620	3,777,558	131.3	4,124,197	109.2
LA Personnel	6,420,460	4,859,271	75.7	6,070,280	124.9
LA Operations	3,506,920	1,456,851	41.5	4,147,878	284.7
LA Maintenance	690,000	612,764	88.8	480,000	78.3
<b>TOTAL Recurrent Expenditures</b>	<b>13,494,000</b>	<b>10,706,443</b>	<b>79.3</b>	<b>14,822,355</b>	<b>138.4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,148,423</b>	<b>4,848,754</b>	<b>53.0</b>	<b>10,861,581</b>	<b>224.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>4,894,000</b>	<b>2,342,585</b>	<b>47.9</b>	<b>5,200,000</b>	<b>222.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>4,254,423</b>	<b>2,506,168</b>	<b>58.9</b>	<b>5,661,581</b>	<b>225.9</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,639,359</b>	<b>2,532,670</b>	<b>96.0</b>	<b>3,512,432</b>	<b>138.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,615,064</b>	<b>-26,502</b>	<b>-1.6</b>	<b>2,149,149</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of council vehicle	803,400	34.3
	Renovation of council hall	338,581	14.5
	13 Primary schools	249,800	10.7
	All Other Projects	950,824	40.8
	<b>TOTAL</b>	<b>2,342,585</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Purchase of Revenue Vehicle	1,400,000	26.9
505	Supply of Materials to 20 Schools	400,000	7.7
100	Professional Services Preparation of Abstracts of accounts and LADP	350,000	6.7
	All Other Projects	3,050,000	58.7
	<b>TOTAL</b>	<b>5,200,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	42.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	123.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	35.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	53.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	79.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	47.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	96.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 221 KENDU BAY TOWN COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: RACHUONYO

( Values in Ksh)

Chairman: M O Ogembo	(Ag) Clerk: Peter Owidi Asuke	(Ag) Treasurer: Jeckton Abong'o Nyambun
No of employees: 56	No of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 532,850	Total Civic Costs: 292,100	Business Permit Base Value: 500
Average/Employee: 9,515	Average/Councillor: 36,513	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,683,037	2,683,037	100.0	3,094,070	115.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,683,037	2,683,037	100.0	3,094,070	115.3
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	300,000	66,281	22.1	0	0.0
Single Business Permit	400,000	197,450	49.4	800,000	405.2
Market Fees	1,400,000	417,506	29.8	1,500,000	359.3
Others	1,796,000	579,601	32.3	2,408,000	415.5
Sub-Total	3,896,000	1,260,838	32.4	4,708,000	373.4
<b>TOTAL Revenues</b>	<b>6,579,037</b>	<b>3,943,875</b>	<b>59.9</b>	<b>7,802,070</b>	<b>197.8</b>
<b>EXPENDITURES</b>					
Civic	742,000	292,100	39.4	796,000	272.5
LA Personnel	2,633,420	532,850	20.2	3,036,020	569.8
LA Operations	688,537	926,878	134.6	1,139,210	122.9
LA Maintenance	96,400	47,815	49.6	50,000	104.6
TOTAL Recurrent Expenditures	4,160,357	1,799,643	43.3	5,021,230	279.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,418,680</b>	<b>2,144,232</b>	<b>88.7</b>	<b>2,780,840</b>	<b>129.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,300,000</b>	<b>138,384</b>	<b>10.6</b>	<b>1,200,000</b>	<b>86.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,118,680</b>	<b>2,005,848</b>	<b>179.3</b>	<b>1,580,840</b>	<b>78.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,009,000</b>	<b>0</b>	<b>0.0</b>	<b>1,390,000</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>109,680</b>	<b>2,005,848</b>	<b>1,828.8</b>	<b>190,840</b>	<b>9.5</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Construction of Bus park (design and other fees)	138,384	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>138,384</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Town Hall & Offices	1,100,000	91.7
260	Public Toilets	100,000	8.3
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,200,000</b>	<b>100.00</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)			
LATF Personnel Ratio	51.2	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	86.7	Total Planned Capital Projects compared to LATF Service Delivery Amount	
Civic Ratio	16.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures	
Local Revenue Performance Ratio	32.4	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio	43.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio	10.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments	

## LA CODE : 226 KERICHO MUNICIPAL COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: KERICHO

( Values in Ksh)

Mayor Eric Ketter	Clerk Kenneth Rugut	Treasurer Richard K A. Too
No of employees 486	No of Councillors 20	Business Permit Schedule: 10
Total Yearly Salaries 35,778,925	Total Civic Costs. 3,954,145	Business Permit Base Value: 500
Average/Employee 73,619	Average/Councillor 197,707	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,423,867	10,423,867	100.0	17,928,398	172.0
Road Maintenance Levy Fund (RMLF)	6,890,000	1,458,633	21.2	6,890,000	472.4
Sub-Total	17,313,867	11,882,500	68.6	24,818,398	208.9
Local Revenues					
CILOR	9,200,000	6,000,000	65.2	4,000,000	66.7
Property Rates	3,800,000	10,155,482	287.2	9,000,000	88.6
Single Business Permit	3,880,000	8,129,570	209.5	6,800,000	83.6
Market Fees	5,284,200	1,517,438	28.7	5,900,000	388.8
Others	84,477,560	62,317,220	73.8	65,971,000	105.9
Sub-Total	106,641,760	88,119,710	82.6	91,671,000	104.0
<b>TOTAL Revenues</b>	<b>123,955,627</b>	<b>100,002,210</b>	<b>80.7</b>	<b>116,489,398</b>	<b>116.5</b>
<b>EXPENDITURES</b>					
Civic	4,950,600	3,954,145	79.9	7,257,700	183.5
LA Personnel	43,273,920	35,778,925	82.7	49,291,940	137.8
LA Operations	30,191,800	17,041,917	56.4	47,991,320	281.6
LA Maintenance	11,555,900	7,391,985	64.0	22,902,860	309.8
TOTAL Recurrent Expenditures	89,972,220	64,166,972	71.3	127,443,820	198.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>33,983,407</b>	<b>35,835,238</b>	<b>105.4</b>	<b>11,045,478</b>	<b>116.5</b>
CAPITAL EXPENDITURES	6,450,000	0	0.0	10,700,000	0.0
LOAN REPAYMENTS	11,291,640	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>16,241,767</b>	<b>35,835,238</b>	<b>220.6</b>	<b>21,745,478</b>	<b>133.9</b>
DEBT RESOLUTION REPAYMENTS	3,200,000	55,933	1.7	3,817,250	6,824.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>13,041,767</b>	<b>35,779,305</b>	<b>274.3</b>	<b>25,477,228</b>	<b>195.3</b>

### FY 2000-2001 Implemented Projects (Details are missing)

### FY 2001-2002 Planned Projects

Code	Project Description	Amount(Ksh)	%
405	Brdge & major roads - Chelimo	4,000,000	37.4
350	Tipper Lorry	2,000,000	18.7
245	Health Care	1,400,000	13.1
	All Other Projects	3,300,000	30.8
	<b>TOTAL</b>	<b>10,700,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	42.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	287.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	6.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	82.6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	71.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	1.7	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 231 KEROKA TOWN COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: KISII

( Values in Ksh)

Chairman: W.M. Omae	Clerk: J Mosongo	(Ag) Treasurer: Arsanco O. Onguso
No of employees: 79	No of Councillors: 13	Business Permit Schedule: 9
Total Yearly Salaries: 4,801,313	Total Civic Costs: 1,778,114	Business Permit Base Value: 400
Average/Employee: 60,776	Average/Councillor: 136,778	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,341,376	5,341,376	100.0	6,543,725	122.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,341,376	5,341,376	100.0	6,543,725	122.5
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	300,000	0	0.0	1,800,000	0.0
Single Business Permit	2,000,000	2,165,150	108.3	2,400,000	110.8
Market Fees	2,230,000	1,722,505	77.2	2,400,000	139.3
Others	6,106,000	4,219,601	69.1	6,642,000	157.4
Sub-Total	10,636,000	8,107,255	76.2	13,242,000	163.3
<b>TOTAL Revenues</b>	15,977,376	13,448,631	84.2	19,785,725	147.1
<b>EXPENDITURES</b>					
Civic	1,532,000	1,778,114	116.1	2,605,000	146.5
LA Personnel	6,699,840	4,801,313	71.7	6,762,900	140.9
LA Operations	2,180,000	3,871,763	177.6	2,326,000	60.1
LA Maintenance	755,000	157,400	20.8	1,939,800	1,232.4
<b>TOTAL Recurrent Expenditures</b>	11,166,840	10,608,590	95.0	13,633,700	128.5
<b>RECURRENT SURPLUS/DEFICITS</b>	4,810,536	2,840,041	59.0	6,152,025	216.6
<b>CAPITAL EXPENDITURES</b>	4,300,000	3,810,000	88.6	2,500,000	65.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	510,536	-969,959	-190.0	3,652,025	0.0
DEBT RESOLUTION REPAYMENTS	1,041,376	0	0.0	3,748,725	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	-530,840	-969,959	182.7	-96,700	0.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Perimeter Wall	3,810,000	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	3,810,000	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
260	Market Stall Construction	2,500,000	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	2,500,000	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	47.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	157.7	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	76.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	95.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	88.6	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: CENTRAL

District: KIRINYAGA

(Values in Ksh)

Chairman: Elijah Njogu	Clerk : Benjamin M. Mugo	Treasurer: Patrick K. Marete
No of employees: 182	No of Councillors. 9	Business Permit Schedule: 12
Total Yearly Salaries: 12,564,641	Total Civic Costs: 2,679,772	Business Permit Base Value: 700
Average/Employee: 69,036	Average/Councillor: 297,752	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,863,655	3,863,655	100.0	5,220,281	135.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,863,655	3,863,655	100.0	5,220,281	135.1
Local Revenues					
CILOR	560,000	300,000	53.6	500,000	166.7
Property Rates	2,000,000	1,117,373	55.9	1,760,000	157.5
Single Business Permit	7,200,000	8,627,388	119.8	8,100,000	93.9
Market Fees	5,210,000	3,701,505	71.0	5,493,000	148.4
Others	12,507,800	8,253,790	66.0	10,684,200	129.4
Sub-Total	27,477,800	22,000,056	80.1	26,537,200	120.6
<b>TOTAL Revenues</b>	<b>31,341,455</b>	<b>25,863,711</b>	<b>82.5</b>	<b>31,757,481</b>	<b>122.8</b>
<b>EXPENDITURES</b>					
Civic	3,180,400	2,679,772	84.3	2,497,000	93.2
LA Personnel	14,680,740	12,564,641	85.6	14,531,300	115.7
LA Operations	6,063,420	5,305,255	87.5	6,713,420	126.5
LA Maintenance	1,588,000	2,050,130	129.1	-1,766,000	86.1
<b>TOTAL Recurrent Expenditures</b>	<b>25,512,560</b>	<b>22,599,798</b>	<b>88.6</b>	<b>25,507,720</b>	<b>112.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>100.0</b>	<b>5,220,000</b>	<b>137.4</b>
<b>LOAN REPAYMENTS</b>	<b>455,440</b>	<b>0</b>	<b>0.0</b>	<b>455,440</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Revenue collection vehicle	1,200,000	31.6
	Murrming /hardcore -central business roads	1,000,000	26.3
	7 Ton tipping trailer	600,000	15.8
	All Other Projects	1,000,000	26.3
	<b>TOTAL</b>	<b>3,800,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Revenue vehicle	2,000,000	38.3
285	Kerugoya Market construction	1,000,000	19.2
315	Photocopying Machine & Computer	500,000	9.6
	All Other Projects	1,720,000	33.0
	<b>TOTAL</b>	<b>5,220,000</b>	<b>100.00</b>

LATF Personnel Ratio	55.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	232.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	11.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	80.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	88.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 241 KIAMBU COUNTY COUNCIL

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: KIAMBU

(Values in Ksh)

Chairman. Dominic Muchiri	Clerk Kang'ethe J W	Treasurer F G Mbiuki
No of employees: 284	No of Councillors: 26	Business Permit Schedule: 7
Total Yearly Salaries: 17,341,147	Total Civic Costs: 3,361,443	Business Permit Base Value: 300
Average/Employee: 61,060	Average/Councillor: 129,286	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,161,703	19,161,703	100.0	22,814,093	119.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	19,161,703	19,161,703	100.0	22,814,093	119.1
Local Revenues					
CILOR	1,322,315	310,000	23.4	600,000	193.5
Property Rates	52,000	34,299	66.0	172,000	501.5
Single Business Permit	16,500,000	15,987,695	96.9	17,500,000	109.5
Market Fees	7,498,460	5,524,060	73.7	9,704,460	175.7
Others	11,013,280	9,741,371	88.5	8,516,900	87.4
Sub-Total	36,386,055	31,597,425	86.8	36,493,360	115.5
<b>TOTAL Revenues</b>	55,547,758	50,759,128	91.4	59,307,458	116.8
<b>EXPENDITURES</b>					
Civic	5,045,443	3,361,443	66.6	5,125,443	152.5
LA Personnel	21,715,400	17,341,147	79.9	20,606,040	118.8
LA Operations	5,644,040	7,459,428	132.2	6,335,454	84.9
LA Maintenance	3,534,866	2,526,617	71.5	2,350,000	93.0
TOTAL Recurrent Expenditures	35,939,749	30,688,635	85.4	34,416,937	112.1
<b>RECURRENT SURPLUS/DEFICITS</b>	19,608,009	20,070,493	102.4	24,890,516	124.0
<b>CAPITAL EXPENDITURES</b>	11,400,000	10,130,968	88.9	13,687,540	135.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	8,208,009	9,939,525	121.1	11,202,978	112.7
DEBT RESOLUTION REPAYMENTS	7,761,703	0	0.0	9,125,637	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	446,308	9,939,525	2,227.1	2,077,339	20.9

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Repair of graders	3,471,218	34.3
	Rehabilitation of road of access	3,200,000	31.6
	Purchase of land	2,192,250	21.6
	All Other Projects	1,267,500	12.5
	<b>TOTAL</b>	10,130,968	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
300	Computensation	1,500,000	11.0
905	Sinking of Borehole	1,000,000	7.3
265	Electrification of Lan Market	574,660	4.2
	All Other Projects	10,612,880	77.5
	<b>TOTAL</b>	13,687,540	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	48.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	129.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	11.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	86.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	85.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	88.9	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 Ksh)

Mayor: Francis Warachi Njuguna

Clerk: Joseph Thuku Methu

Treasurer: George Wambua

No of employees: 190

No of Councillors: 10

Business Permit Schedule: 12

Total Yearly Salaries: 16,767,792

Total Civic Costs: 1,815,741

Business Permit Base Value: 700

Average/Employee: 88,252

Average/Councillor: 181,574

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,985,552	5,985,552	100.0	8,080,800	135.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,985,552	5,985,552	100.0	8,080,800	135.0
Local Revenues					
CILOR	1,552,400	330,000	21.3	501,200	151.9
Property Rates	5,000,000	2,961,081	59.2	6,198,800	209.3
Single Business Permit	6,500,000	7,374,780	113.5	6,818,400	89.7
Market Fees	4,513,200	4,800,145	106.4	5,370,960	111.9
Others	28,146,540	18,849,935	68.3	28,829,060	153.5
Sub-Total	45,712,140	34,115,941	74.6	47,318,420	138.7
<b>TOTAL Revenues</b>	<b>51,697,692</b>	<b>40,101,493</b>	<b>77.6</b>	<b>55,399,220</b>	<b>138.1</b>
<b>EXPENDITURES</b>					
Civic	3,275,000	1,815,741	55.4	3,323,000	183.0
LA Personnel	22,766,220	16,767,792	73.7	23,442,140	139.8
LA Operations	7,962,800	5,364,871	67.4	9,270,800	172.8
LA Maintenance	10,300,000	11,659,835	113.2	10,315,000	88.5
<b>TOTAL Recurrent Expenditures</b>	<b>44,304,020</b>	<b>35,608,239</b>	<b>80.4</b>	<b>46,350,940</b>	<b>130.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,575,540</b>	<b>1,905,486</b>	<b>74.0</b>	<b>4,000,000</b>	<b>209.9</b>
<b>LOAN REPAYMENTS</b>	<b>1,176,940</b>	<b>200,000</b>	<b>17.0</b>	<b>1,167,940</b>	<b>584.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,430,000</b>	<b>5,053,220</b>	<b>147.3</b>	<b>3,814,000</b>	<b>75.5</b>

## FY 2000-2001 Implemented Projects

Code	Project Description	Amount(Ksh)	%
	Installing townhall borehole pump	854,388	44.8
	Purchase of motor car	650,000	34.1
	Drilling of Kangoya borehole	222,950	11.7
	All Other Projects	178,150	9.3
	<b>TOTAL</b>	<b>1,905,486</b>	<b>100.00</b>

## FY 2001-2002 Planned Projects

Code	Project Description	Amount(Ksh)	%
350	Purchase of Reconditioned Grader	2,000,000	50.0
405	Repair of Roads	800,000	20.0
265	Repair of Markets	500,000	12.5
	All Other Projects	700,000	17.5
	<b>TOTAL</b>	<b>4,000,000</b>	<b>100.00</b>

LATF Personnel Ratio :	49.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	358.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	5.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	74.6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	80.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	74.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	147.3	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 251 KIKUYU TOWN COUNCIL

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: KIAMBU

(Values in Ksh)

Chairman NR	Clerk Michael Njogu	Treasurer Mary Wairimu Kirungu
No of employees 201	No of Councillors 8	Business Permit Schedule 8
Total Yearly Salaries 19,712,113	Total Civic Costs 1,338,748	Business Permit Base Value 350
Average/Employee 98,070	Average/Councillor 167,343	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,980,235	9,980,235	100.0	12,424,383	124.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,980,235	9,980,235	100.0	12,424,383	124.5
Local Revenues					
CILOR	240,000	330,000	137.5	240,000	72.7
Property Rates	400,000	166,350	41.6	700,000	420.8
Single Business Permit	13,890,000	12,216,612	88.0	13,394,400	109.6
Market Fees	11,370,000	5,683,303	50.0	11,956,000	210.4
Others	10,630,200	14,325,307	134.8	10,323,220	72.1
Sub-Total	36,530,200	32,721,572	89.6	36,613,620	111.9
<b>TOTAL Revenues</b>	<b>46,510,435</b>	<b>42,701,807</b>	<b>91.8</b>	<b>49,038,003</b>	<b>114.8</b>
<b>EXPENDITURES</b>					
Civic	2,474,000	1,338,748	54.1	2,464,000	184.1
LA Personnel	22,446,620	19,712,113	87.8	23,490,400	119.2
LA Operations	9,873,797	8,016,656	81.2	7,990,000	99.7
LA Maintenance	3,168,000	3,965,870	125.2	4,935,630	124.5
TOTAL Recurrent Expenditures	37,962,417	33,033,386	87.0	38,880,030	117.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>8,548,018</b>	<b>9,668,421</b>	<b>113.1</b>	<b>10,157,973</b>	<b>105.1</b>
CAPITAL EXPENDITURES	6,788,141	6,556,344	96.6	6,750,000	103.0
LOAN REPAYMENTS	200,000	0	0.0	200,000	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,559,877</b>	<b>3,112,077</b>	<b>199.5</b>	<b>3,207,973</b>	<b>103.1</b>
DEBT RESOLUTION REPAYMENTS	2,998,397	2,566,428	85.6	3,439,753	134.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-1,438,520</b>	<b>545,649</b>	<b>-37.9</b>	<b>-231,780</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of grader	3,000,000	45.8
	Bus park	1,612,786	24.6
	Road rehabilitation	1,533,642	23.4
	All Other Projects	409,916	6.3
	<b>TOTAL</b>	<b>6,556,344</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of Lorry	4,000,000	59.3
805	Bus/Matatu park	1,510,000	22.4
405	Rehabilitation of roads	1,240,000	18.4
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>6,750,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	51.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	166.3	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	89.6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	87.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	96.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	85.6	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 256 KILIFI COUNTY COUNCIL**

Province: COAST

**Summary Profile Fiscal Year 2000-2001 District: KILIFI**

(Values in Ksh)

Chairman: NR	(Ag)Clerk : E.Kahindi	Treasurer: Wilson Mujidu Menza
No of employees: 103	No of Councillors: 36	Business Permit Schedule: 8
Total Yearly Salaries: 10,861,052	Total Civic Costs: 9,282,000	Business Permit Base Value: 350
Average/Employee: 105,447	Average/Councillor: 257,833	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,636,685	21,636,685	100.0	25,800,895	119.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,636,685	21,636,685	100.0	25,800,895	119.2
<b>Local Revenues</b>					
CILOR	6,000,000	1,400,300	23.3	6,000,000	428.5
Property Rates	900,000	984,082	109.3	700,000	71.1
Single Business Permit	9,800,000	7,306,803	74.6	9,000,000	123.2
Market Fees	606,400	242,020	39.9	580,000	239.6
Others	13,598,400	8,923,233	65.6	14,135,670	158.4
Sub-Total	30,904,800	18,856,438	61.0	30,415,670	161.3
<b>TOTAL Revenues</b>	<b>52,541,485</b>	<b>40,493,123</b>	<b>77.1</b>	<b>56,216,565</b>	<b>138.8</b>
<b>EXPENDITURES</b>					
Civic	9,682,000	9,282,000	95.9	7,314,400	78.8
LA Personnel	10,861,052	10,861,052	100.0	13,553,813	124.8
LA Operations	4,218,400	2,278,400	54.0	6,122,900	268.7
LA Maintenance	6,135,000	230,000	3.7	4,022,000	1,748.7
TOTAL Recurrent Expenditures	30,896,452	22,651,452	73.3	31,013,113	136.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>21,645,033</b>	<b>17,841,671</b>	<b>82.4</b>	<b>25,203,452</b>	<b>141.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>14,200,000</b>	<b>10,360,000</b>	<b>73.0</b>	<b>12,700,000</b>	<b>122.6</b>
<b>LOAN REPAYMENTS</b>	<b>300,000</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>7,145,033</b>	<b>7,481,671</b>	<b>104.7</b>	<b>12,503,452</b>	<b>167.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,950,000</b>	<b>0</b>	<b>0.0</b>	<b>7,475,895</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,195,033</b>	<b>7,481,671</b>	<b>340.8</b>	<b>5,027,557</b>	<b>67.2</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of 3 vehicles	4,000,000	38.6
	Kaloleni Bus park	3,000,000	29.0
	kaloleni open air market	2,000,000	19.3
	All Other Projects	1,360,000	13.1
	<b>TOTAL</b>	<b>10,360,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
260	Other Centres	2,700,000	21.3
350	Purchase of Lorry	2,500,000	19.7
260	Kaloleni open air market	2,000,000	15.7
	All Other Projects	5,500,000	43.3
	<b>TOTAL</b>	<b>12,700,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	39.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	156.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	41.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	61.0	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	73.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	73.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 261 KILIFI TOWN COUNCIL

Province: COAST

Summary Profile Fiscal Year 2000-2001 District: KILIFI

(Values in Ksh)

Chairman: NR	Clerk : A.K Peru	Treasurer: Erastus C. Mae
No of employees: 86	No of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 5,547,349	Total Civic Costs: 1,081,383	Business Permit Base Value: 500
Average/Employee: 64,504	Average/Councillor: 135,173	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,380,662	6,380,662	100.0	9,062,700	142.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,380,662	6,380,662	100.0	9,062,700	142.0
Local Revenues					
CILOR	1,404,800	310,000	22.1	1,404,800	453.2
Property Rates	4,036,597	1,925,699	47.7	9,492,040	492.9
Single Business Permit	3,706,500	2,329,420	62.8	4,064,500	174.5
Market Fees	617,503	441,650	71.5	2,311,410	523.4
Others	9,729,245	6,095,350	62.6	8,526,210	139.9
Sub-Total	19,494,645	11,102,118	56.9	25,798,960	232.4
<b>TOTAL Revenues</b>	<b>25,875,307</b>	<b>17,482,780</b>	<b>67.6</b>	<b>34,861,660</b>	<b>199.4</b>
<b>EXPENDITURES</b>					
Civic	2,113,200	1,081,383	51.2	1,858,000	171.8
LA Personnel	9,324,425	5,547,349	59.5	9,847,990	177.5
LA Operations	2,264,260	1,590,356	70.2	4,122,820	259.2
LA Maintenance	1,593,300	562,653	35.3	4,510,160	801.6
TOTAL Recurrent Expenditures	15,295,185	8,781,741	57.4	20,338,970	231.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>10,580,122</b>	<b>8,701,039</b>	<b>82.2</b>	<b>14,522,690</b>	<b>166.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,300,000</b>	<b>3,300,000</b>	<b>100.0</b>	<b>4,692,348</b>	<b>142.2</b>
<b>LOAN REPAYMENTS</b>	<b>24,085</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>7,256,037</b>	<b>5,401,039</b>	<b>74.4</b>	<b>9,830,342</b>	<b>182.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,080,662</b>	<b>3,122,909</b>	<b>101.4</b>	<b>4,370,352</b>	<b>139.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>4,175,375</b>	<b>2,278,130</b>	<b>54.6</b>	<b>5,459,990</b>	<b>239.7</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rehabilitation of covered market	2,600,000	78.8
	Purchase of computer software	700,000	21.2
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>3,300,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
260	Extension of covered market	2,400,000	51.1
260	Extension of Open air market Phase II	2,292,348	48.9
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>4,692,348</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	43.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	127.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	12.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	56.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	57.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	101.4	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 266 KIMILILI MUNICIPAL COUNCIL**

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: BUNGOMA

( Values in Ksh)

Mayor: John P. Kinusia	(Ag) Clerk : Isaac S. Mutoka	(Ag) Treasurer: Hudson Siekula Kisaka
No of employees: 72	No of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 4,418,281	Total Civic Costs: 1,032,167	Business Permit Base Value: 500
Average/Employee: 61,365	Average/Councillor: 129,021	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,474,955	5,474,955	100.0	6,961,776	127.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,474,955	5,474,955	100.0	6,961,776	127.2
Local Revenues					
CILOR	0	0	0.0	700,000	0.0
Property Rates	1,500,000	0	0.0	2,060,000	0.0
Single Business Permit	500,000	854,255	170.9	600,000	70.2
Market Fees	1,489,800	1,355,430	91.0	3,002,000	221.5
Others	6,696,000	4,520,804	67.5	10,336,300	228.6
Sub-Total	10,185,800	6,730,489	66.1	16,698,300	248.1
<b>TOTAL Revenues</b>	<b>15,660,755</b>	<b>12,205,444</b>	<b>77.9</b>	<b>23,660,076</b>	<b>193.8</b>
<b>EXPENDITURES</b>					
Civic	1,424,800	1,032,167	72.4	1,758,000	170.3
LA Personnel	8,044,940	4,418,281	54.9	12,670,058	286.8
LA Operations	3,446,200	1,302,861	37.8	1,713,020	131.5
LA Maintenance	974,000	162,421	16.7	1,235,020	760.4
TOTAL Recurrent Expenditures	13,889,940	6,915,730	49.8	17,376,098	251.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>1,770,815</b>	<b>5,289,714</b>	<b>298.7</b>	<b>6,283,978</b>	<b>118.8</b>
CAPITAL EXPENDITURES	2,650,000	0	0.0	2,700,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-879,185</b>	<b>5,289,714</b>	<b>-601.7</b>	<b>3,483,978</b>	<b>65.9</b>
DEBT RESOLUTION REPAYMENTS	2,824,955	0	0.0	3,900,001	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-3,704,140</b>	<b>5,289,714</b>	<b>-142.8</b>	<b>-416,023</b>	<b>0.0</b>

**FY 2000-2001 Implemented Projects  
(Details are missing)**

**FY 2001-2002 Planned Projects**

Code	Project Description	Amount(Ksh)	%
705	Municipal Stadium	600,000	22.2
100	Training	300,000	11.1
100	Abstracts of Accounts	200,000	7.4
	All Other Projects	1,600,000	59.3
	<b>TOTAL</b>	<b>2,700,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	45.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	110.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	14.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	66.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	49.8	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

**LA CODE : 271 KIPKELION TOWN COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001

District: KERICHO

(Values in Ksh)

Chairman: John Kiprono Juma	(Ag) Clerk : Kibet Koros	(Ag) Treasurer: Kibet Koros
No of employees: 23	No of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 2,159,080	Total Civic Costs: 1,222,684	Business Permit Base Value: 500
Average/Employee: 93,873	Average/Councillor: 152,836	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,952,585	2,952,585	100.0	3,460,172	117.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,952,585	2,952,585	100.0	3,460,172	117.2
Local Revenues					
CILOR	145,125	44,000	30.3	44,000	100.0
Property Rates	1,301,625	979,065	75.2	1,366,706	139.6
Single Business Permit	1,291,200	925,468	71.7	1,323,480	143.0
Market Fees	1,154,000	912,305	79.1	120,000	13.2
Others	4,059,375	2,947,875	72.6	4,733,114	160.6
Sub-Total	7,951,325	5,808,712	73.1	7,587,300	130.6
<b>TOTAL Revenues</b>	<b>10,903,910</b>	<b>8,761,297</b>	<b>80.4</b>	<b>11,047,472</b>	<b>126.1</b>
<b>EXPENDITURES</b>					
Civic	1,108,000	1,222,684	110.4	1,457,000	119.2
LA Personnel	3,342,360	2,159,080	64.6	4,041,400	187.2
LA Operations	2,315,600	1,365,909	59.0	1,950,192	142.8
LA Maintenance	1,293,000	62,330	4.8	703,000	1,127.9
TOTAL Recurrent Expenditures	8,058,960	4,810,003	59.7	8,151,592	169.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,844,950</b>	<b>3,951,294</b>	<b>138.9</b>	<b>2,895,880</b>	<b>73.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,607,200</b>	<b>1,725,000</b>	<b>107.3</b>	<b>2,174,000</b>	<b>126.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,237,750</b>	<b>2,226,294</b>	<b>179.9</b>	<b>721,880</b>	<b>32.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>995,585</b>	<b>984,584</b>	<b>98.9</b>	<b>675,680</b>	<b>68.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>242,165</b>	<b>1,241,710</b>	<b>512.8</b>	<b>46,200</b>	<b>3.7</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Tractor	400,000	23.2
	Dispensary	293,000	17.0
	Water	270,000	15.7
	All Other Projects	762,000	44.2
	<b>TOTAL</b>	<b>1,725,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
300	Purchase of Computer Equipment	350,000	16.1
405	Roads, Streets - Rehabilitation	324,000	14.9
505	Schools construction & Expansion	300,000	13.8
	All Other Projects	1,200,000	55.2
	<b>TOTAL</b>	<b>2,174,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	31.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	163.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	25.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	73.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	59.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	107.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	98.9	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 276 KIPSIGIS COUNTY COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: KERICHO

(Values in Ksh)

Chairman: NR	Clerk : Paul K. Soi	Treasurer: (?)Andrew K. Langat
No of employees: 156	No of Councillors: 42	Business Permit Schedule: 7
Total Yearly Salaries: 13,486,591	Total Civic Costs: 0	Business Permit Base Value: 300
Average/Employee: 86,453	Average/Councillor: 0	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,867,342	16,867,342	100.0	20,045,265	118.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	16,867,342	16,867,342	100.0	20,045,265	118.8
Local Revenues					
CILOR	2,814,000	0	0.0	2,814,000	0.0
Property Rates	186,000	608,552	327.2	378,000	62.1
Single Business Permit	8,200,000	3,333,340	104.2	2,800,000	84.0
Market Fees	3,000,000	2,676,200	89.2	3,652,124	136.5
Others	23,898,800	26,270,825	109.9	24,870,900	94.7
Sub-Total	33,098,800	32,888,917	99.4	34,515,024	104.9
<b>TOTAL Revenues</b>	<b>49,966,142</b>	<b>49,756,259</b>	<b>99.6</b>	<b>54,560,289</b>	<b>109.7</b>
<b>EXPENDITURES</b>					
Civic	7,583,200	0	0.0	7,573,000	0.0
LA Personnel	15,408,048	13,486,591	87.5	15,646,881	116.0
LA Operations	8,867,200	8,287,471	93.5	9,371,182	113.1
LA Maintenance	830,000	8,689,784	1,047.0	581,000	6.7
TOTAL Recurrent Expenditures	32,688,448	30,463,846	93.2	33,172,063	108.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>17,277,694</b>	<b>19,292,413</b>	<b>111.7</b>	<b>21,388,226</b>	<b>110.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>11,970,000</b>	<b>12,941,555</b>	<b>108.1</b>	<b>18,000,000</b>	<b>139.1</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>5,307,694</b>	<b>6,350,858</b>	<b>119.7</b>	<b>3,388,226</b>	<b>53.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,397,342</b>	<b>5,449,862</b>	<b>123.9</b>	<b>2,045,265</b>	<b>37.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>910,352</b>	<b>900,996</b>	<b>99.0</b>	<b>1,342,961</b>	<b>149.1</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Schools	5,817,421	45.0
	Access roads	1,884,375	14.6
	Health Centres/ Dispensaries	1,833,755	14.2
	All Other Projects	3,406,004	26.3
	<b>TOTAL</b>	<b>12,941,555</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Purchase of Motor Vehicle	4,000,000	22.2
405	Access Roads	3,115,000	17.3
245	Dispensaries	2,365,000	13.1
	All Other Projects	8,520,000	47.3
	<b>TOTAL</b>	<b>18,000,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	45.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	126.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	0.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	99.4	Total Actual Local Revenues 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 :	108.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	123.9	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 281 KIRINYAGA COUNTY COUNCIL**

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: KIRINYAGA

( Values in Ksh)

Chairman: J.G. Njoka	Clerk : Rosylin Wairimu Miano (Mrs)	Treasurer: Charles Kihuha Kamau
No of employees: 358	No of Councillors: 26	Business Permit Schedule: 10
Total Yearly Salaries: 30,052,637	Total Civic Costs: 5,940,535	Business Permit Base Value: 500
Average/Employee: 83,946	Average/Councillor: 228,482	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,582,988	21,582,988	100.0	25,736,092	119.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,582,988	21,582,988	100.0	25,736,092	119.2
Local Revenues					
CILOR	1,135,240	328,533	28.9	1,135,240	345.5
Property Rates	4,545,840	986,544	21.7	5,345,780	541.9
Single Business Permit	23,950,700	18,972,815	79.2	26,483,960	139.6
Market Fees	6,700,000	5,892,800	85.0	7,208,020	126.6
Others	29,389,420	20,672,953	70.3	33,866,780	163.8
Sub-Total	65,721,200	46,653,645	71.0	74,039,780	158.7
<b>TOTAL Revenues</b>	<b>87,304,188</b>	<b>68,236,633</b>	<b>78.2</b>	<b>99,775,872</b>	<b>146.2</b>
<b>EXPENDITURES</b>					
Civic	9,756,000	5,940,535	60.9	6,540,000	110.1
LA Personnel	35,000,260	30,052,637	85.6	37,602,760	125.1
LA Operations	7,944,320	12,772,979	160.8	10,084,320	79.0
LA Maintenance	6,530,520	4,165,914	63.8	13,679,020	328.4
TOTAL Recurrent Expenditures	59,321,100	52,932,065	89.2	67,906,100	128.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>27,983,088</b>	<b>15,304,568</b>	<b>54.7</b>	<b>31,869,772</b>	<b>208.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>15,000,000</b>	<b>6,496,888</b>	<b>43.3</b>	<b>18,000,000</b>	<b>277.1</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>50,220</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>12,983,088</b>	<b>8,807,681</b>	<b>67.8</b>	<b>13,819,552</b>	<b>156.9</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,582,988</b>	<b>10,366,296</b>	<b>157.5</b>	<b>7,736,092</b>	<b>74.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>6,400,100</b>	<b>-1,558,615</b>	<b>-24.4</b>	<b>6,083,460</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rehabilitation of grades	2,482,540	38.2
	Purchase of Kianyaga hospital land	2,000,000	30.8
	Strategic Management Plan (10 Years)	1,336,570	20.6
	All Other Projects	677,778	10.4
	<b>TOTAL</b>	<b>6,496,888</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
265	Wanguru Market	4,000,000	22.2
350	New vehicle aquisition	3,000,000	16.7
205	Main office extension	2,500,000	13.9
	All Other Projects	8,500,000	47.2
	<b>TOTAL</b>	<b>18,000,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	51.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	166.3	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 :	71.0	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	89.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	43.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	157.5	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 286 KISII MUNICIPAL COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: KISII

( Values in Ksh)

Mayor: M. Okari	Clerk : C Mbindah	Treasurer: J. Otenya
No of employees: 349	No of Councillors: 18	Business Permit Schedule: 13
Total Yearly Salaries: 23,062,407	Total Civic Costs: 3,164,908	Business Permit Base Value: 850
Average/Employee: 66,081	Average/Councillor: 175,828	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,920,255	5,920,255	100.0	9,949,273	168.1
Road Maintenance Levy Fund (RMLF)	5,422,451	5,354,884	98.8	0	0.0
Sub-Total	11,342,706	11,275,139	99.4	9,949,273	88.2
Local Revenues					
CILOR	8,000,000	1,045,784	13.1	4,000,000	382.5
Property Rates	6,200,000	2,406,704	38.8	6,040,000	251.0
Single Business Permit	6,430,000	2,555,000	39.7	6,430,000	251.7
Market Fees	11,208,000	10,312,050	92.0	11,508,000	111.6
Others	14,493,060	5,511,748	38.0	8,809,200	159.8
Sub-Total	46,331,060	21,831,286	47.1	36,787,200	168.5
<b>TOTAL Revenues</b>	57,673,766	33,106,425	57.4	46,736,473	141.2
<b>EXPENDITURES</b>					
Civic	2,316,200	3,164,908	136.6	3,589,000	113.4
LA Personnel	30,534,380	23,062,407	75.5	30,495,340	132.2
LA Operations	5,920,600	938,643	15.9	5,601,100	596.7
LA Maintenance	694,600	336,394	48.4	904,000	268.7
TOTAL Recurrent Expenditures	39,465,780	27,502,352	69.7	40,589,440	147.6
<b>RECURRENT SURPLUS/DEFICITS</b>	18,207,986	5,604,073	30.8	6,147,033	109.7
<b>CAPITAL EXPENDITURES</b>	10,375,672	7,776,211	74.9	3,200,000	41.2
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	7,832,314	-2,172,138	-27.7	2,447,033	0.0
<b>DEBT RESOLUTION REPAYMENTS</b>	2,770,000	0	0.0	5,000,000	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	5,062,314	-2,172,138	-42.9	-2,552,967	0.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Daraja Mbili/ Nyamataro road	1,900,711	24.4
	St. Judes/ Getare road	1,850,000	23.8
	Gusii highlights / Gekomu road	1,775,500	22.8
	All Other Projects	2,250,000	28.9
	<b>TOTAL</b>	7,776,211	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
705	Kisii Stadium Perimeter fence	1,000,000	31.3
350	Purchase of Trailer	600,000	18.8
205	Renovation of Town Hall (Phase 2)	500,000	15.6
	All Other Projects	1,100,000	34.4
	<b>TOTAL</b>	3,200,000	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	61.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	311.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	11.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	47.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	69.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	74.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 291 KISUMU COUNTY COUNCIL**

Province: NYANZA

**Summary Profile Fiscal Year 2000-2001 District: KISUMU**

(Values in Ksh)

Chairman: Samuel Odera Anyango	Clerk : D.O Oloo	Treasurer: Evans Ogalo Ngare
No of employees: 86	No of Councillors: 11	Business Permit Schedule: 5
Total Yearly Salaries: 4,169,101	Total Civic Costs: 1,141,418	Business Permit Base Value: 200
Average/Employee: 48,478	Average/Councillor: 103,765	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,367,162	15,367,162	100.0	15,462,532	100.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,367,162	15,367,162	100.0	15,462,532	100.6
Local Revenues					
CILOR	2,000,000	0	0.0	2,000,000	0.0
Property Rates	300,000	0	0.0	1,700,000	0.0
Single Business Permit	4,000,000	1,195,884	29.9	2,005,000	167.7
Market Fees	2,520,000	1,791,727	71.1	2,620,000	146.2
Others	9,950,240	27,875,367	280.1	16,236,900	58.2
Sub-Total	18,770,240	30,862,978	164.4	24,561,900	79.6
<b>TOTAL Revenues</b>	<b>34,137,402</b>	<b>46,230,140</b>	<b>135.4</b>	<b>40,024,432</b>	<b>86.6</b>
<b>EXPENDITURES</b>					
Civic	0	1,141,418	0.0	2,956,700	259.0
LA Personnel	11,753,140	4,169,101	35.5	-57,200	-1.4
LA Operations	5,029,960	2,480,799	49.3	5,371,740	216.5
LA Maintenance	743,500	1,356,581	182.5	1,147,500	84.6
TOTAL Recurrent Expenditures	17,526,600	9,147,899	52.2	9,418,740	103.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>16,610,802</b>	<b>37,082,241</b>	<b>223.2</b>	<b>30,605,692</b>	<b>82.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>6,210,000</b>	<b>6,798,370</b>	<b>109.5</b>	<b>8,200,000</b>	<b>120.6</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>10,400,802</b>	<b>30,283,871</b>	<b>291.2</b>	<b>22,405,692</b>	<b>74.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>7,657,162</b>	<b>5,671,569</b>	<b>74.1</b>	<b>5,272,532</b>	<b>93.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,743,640</b>	<b>24,612,302</b>	<b>897.1</b>	<b>17,133,160</b>	<b>69.6</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Maseno water	3,227,581	47.5
	Roads	892,415	13.1
	Paw-Akuche water project	855,420	12.6
	All Other Projects	1,822,955	26.8
	<b>TOTAL</b>	<b>6,798,370</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
905	Water Reticulation	3,300,000	40.2
250	Construction of Rental Houses	1,200,000	14.6
905	Sinking of Borehole	800,000	9.8
	All Other Projects	2,900,000	35.4
	<b>TOTAL</b>	<b>8,200,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	37.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	111.8	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 :	164.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	52.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	109.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	74.1	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 296 KISUMU MUNICIPAL COUNCIL**

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: KISUMU

(Values in Ksh)

Mayor: S.A.S. Ahmed	(Ag) Clerk: T.Otieno	Treasurer: A.O.Apindi
No of employees: 2,740	No of Councillors: 22	Business Permit Schedule: 14
Total Yearly Salaries: 121,444,231	Total Civic Costs: 10,015,935	Business Permit Base Value: 1000
Average/Employee: 44,323	Average/Councillor: 455,270	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	31,550,914	31,550,914	100.0	57,282,005	181.6
Road Maintenance Levy Fund (RMLF)	18,549,577	18,549,577	100.0	24,838,628	133.9
Sub-Total	50,100,491	50,100,491	100.0	82,120,633	163.9
Local Revenues					
CILOR	20,000,000	17,389,350	86.9	10,000,000	57.5
Property Rates	44,000,000	26,717,627	60.7	50,168,106	187.8
Single Business Permit	38,300,000	14,676,480	38.3	42,000,000	286.2
Market Fees	30,780,000	19,807,986	64.4	35,880,000	181.1
Others	296,618,800	115,964,392	39.1	369,948,700	319.0
Sub-Total	429,698,800	194,555,835	45.3	507,996,806	261.1
<b>TOTAL Revenues</b>	<b>479,799,291</b>	<b>244,656,326</b>	<b>51.0</b>	<b>590,117,439</b>	<b>241.2</b>
<b>EXPENDITURES</b>					
Civic	7,350,600	10,015,935	136.3	9,706,840	96.9
LA Personnel	172,747,560	121,444,231	70.3	226,055,981	186.1
LA Operations	138,079,800	50,317,594	36.4	218,059,221	433.4
LA Maintenance	49,807,577	25,845,254	51.9	32,400,940	125.4
TOTAL Recurrent Expenditures	367,985,537	207,623,014	56.4	486,222,982	234.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>111,813,754</b>	<b>37,033,312</b>	<b>33.1</b>	<b>103,894,457</b>	<b>280.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>38,515,274</b>	<b>4,329,600</b>	<b>11.2</b>	<b>51,538,628</b>	<b>1,190.4</b>
<b>LOAN REPAYMENTS</b>	<b>11,000,000</b>	<b>0</b>	<b>0.0</b>	<b>3,554,200</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>62,298,480</b>	<b>32,703,712</b>	<b>52.5</b>	<b>48,801,629</b>	<b>149.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>60,085,640</b>	<b>31,074,973</b>	<b>51.7</b>	<b>37,582,005</b>	<b>120.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,212,840</b>	<b>1,628,739</b>	<b>73.6</b>	<b>11,219,624</b>	<b>688.9</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Construction of drains and slab	4,329,600	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>4,329,600</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Road Maintenance	20,438,628	39.7
350	Acquisition of Isuzu lorry for exhauster service/tracto	5,000,000	9.7
905	Relaying of service lines at Sekotoure Rd.	4,500,000	8.7
	All Other Projects	21,600,000	41.9
	<b>TOTAL</b>	<b>51,538,628</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	36.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	466.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	4.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	45.3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	56.4	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 :	51.7	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 301 KITALE MUNICIPAL COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001

District: TRANS NZOIA

(Values in Ksh)

Mayor. J W Wanyonyi	Clerk A O Indakwa	Treasurer Chirchir
No of employees 356	No of Councillors 16	Business Permit Schedule 12
Total Yearly Salaries 0	Total Civic Costs 0	Business Permit Base Value 700
Average/Employee 0	Average/Councillor 0	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,544,341	10,544,341	100.0	19,141,840	181.5
Road Maintenance Levy Fund (RMLF)	7,540,000	7,540,000	100.0	7,500,000	99.5
Sub-Total	18,084,341	18,084,341	100.0	26,641,840	147.3
Local Revenues					
CILOR	6,237,225	2,503,500	40.1	6,237,225	249.1
Property Rates	14,965,540	8,347,788	55.8	13,745,540	164.7
Single Business Permit	10,957,000	8,228,900	75.1	10,357,840	125.9
Market Fees	6,478,860	7,940,268	122.6	7,038,860	88.6
Others	42,350,480	22,544,734	53.2	31,314,640	138.9
Sub-Total	80,989,105	49,565,190	61.2	68,694,105	138.6
<b>TOTAL Revenues</b>	<b>99,073,446</b>	<b>67,649,531</b>	<b>68.3</b>	<b>95,335,945</b>	<b>140.9</b>
<b>EXPENDITURES</b>					
Civic	4,389,600	0	0.0	4,300,600	0.0
LA Personnel	44,472,540	0	0.0	34,504,340	0.0
LA Operations	3,820,460	0	0.0	18,892,126	0.0
LA Maintenance	11,799,700	0	0.0	4,367,660	0.0
TOTAL Recurrent Expenditures	64,482,300	0	0.0	62,064,726	0.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>34,591,146</b>	<b>67,649,531</b>	<b>195.6</b>	<b>33,271,219</b>	<b>49.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>16,440,000</b>	<b>350,000</b>	<b>2.1</b>	<b>7,600,000</b>	<b>2,171.4</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>18,151,146</b>	<b>67,299,531</b>	<b>370.8</b>	<b>27,471,219</b>	<b>40.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>17,634,226</b>	<b>0</b>	<b>0.0</b>	<b>18,959,803</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>516,920</b>	<b>67,299,531</b>	<b>13,019.3</b>	<b>8,511,416</b>	<b>12.6</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Relocation w/sale Market	250,000	71.4
	Renovation of Council Houses	100,000	28.6
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>350,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
315	Purchase of switchboard	2,000,000	26.3
240	Relocation of grassland clinic	1,500,000	19.7
255	Renovation of Council houses	1,200,000	15.8
	All Other Projects	2,900,000	38.2
	<b>TOTAL</b>	<b>7,600,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	49.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	446.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	0.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	61.2	Total Actual Local Revenues 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	2.1	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

CODE: 339 KITUI COUNTY COUNCIL

Summary Profile Fiscal Year 2000-2001

District: KITUI

(Values in Ksh)

Chairman: J.K. Syengo

Clerk: J.M. Mutie

Treasurer: J. Kyambia

No of employees: 93

No of Councillors: 57

Business Permit Schedule: 9

Total Yearly Salaries: 7,991,107

Total Civic Costs: 8,822,406

Business Permit Base Value: 400

Average/Employee: 85,926

Average/Councillor: 154,779

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,524,408	21,524,408	100.0	25,665,398	119.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,524,408	21,524,408	100.0	25,665,398	119.2
Local Revenues					
CILOR	5,800,000	1,000,000	17.2	1,583,063	158.3
Property Rates	208,000	0	0.0	483,760	0.0
Single Business Permit	8,697,100	9,115,850	104.8	13,610,325	149.3
Market Fees	2,903,040	3,410,775	117.5	100,000	2.9
Others	15,929,040	7,398,849	46.4	16,498,600	223.0
Sub-Total	33,537,180	20,925,474	62.4	32,275,748	154.2
<b>TOTAL Revenues</b>	<b>55,061,588</b>	<b>42,449,882</b>	<b>77.1</b>	<b>57,941,146</b>	<b>136.5</b>
<b>EXPENDITURES</b>					
Civic	10,139,660	8,822,406	87.0	10,199,120	115.6
LA Personnel	13,783,040	7,991,107	58.0	13,477,113	168.7
LA Operations	7,417,920	9,507,343	128.2	7,769,702	81.7
LA Maintenance	2,378,600	365,440	15.4	1,276,284	349.2
<b>TOTAL Recurrent Expenditures</b>	<b>33,719,220</b>	<b>26,686,296</b>	<b>79.1</b>	<b>32,722,219</b>	<b>122.6</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>21,542,368</b>	<b>15,763,586</b>	<b>73.5</b>	<b>25,218,927</b>	<b>180.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>15,174,546</b>	<b>4,341,526</b>	<b>28.6</b>	<b>30,450,960</b>	<b>701.4</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>6,187,922</b>	<b>11,422,060</b>	<b>185.2</b>	<b>25,218,927</b>	<b>220.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>5,499,862</b>	<b>5,365,420</b>	<b>97.6</b>	<b>12,733,258</b>	<b>237.3</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>667,960</b>	<b>6,056,640</b>	<b>906.7</b>	<b>12,485,669</b>	<b>206.1</b>

## FY 2000-2001 Implemented Projects

Code	Project Description	Amount(Ksh)	%
	Land rover	3,000,000	69.1
	Grading of roads	786,760	18.1
	Survey at kanyonyoo	260,000	6.0
	All Other Projects	294,766	6.8
	<b>TOTAL</b>	<b>4,341,526</b>	<b>100.00</b>

## FY 2001-2002 Planned Projects

Code	Project Description	Amount(Ksh)	%
250	Housing Scheme	22,950,000	75.4
405	Grading of Roads	4,000,000	13.1
250	Housing Schemes	470,000	1.5
	All Other Projects	3,030,960	10.0
	<b>TOTAL</b>	<b>30,450,960</b>	<b>100.00</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	42.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	135.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	33.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	62.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	79.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	28.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	97.6	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE 811 KITUI MUNICIPAL COUNCIL**

Province: EASTERN

District: KITUI

(Values in Ksh)

Mayor J.W. Kaango	Clerk P.K. Malombe	(Ag) Treasurer A.M. Musyoka
No of employees: 107	No of Councillors: 21	Business Permit Schedule 6
Total Yearly Salaries 9,519,976	Total Civic Costs 3,173,192	Business Permit Base Value 250
Average/Employee 88,972	Average/Councillor 151,104	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,536,697	7,536,697	100.0	9,892,006	131.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,536,697	7,536,697	100.0	9,892,006	131.3
Local Revenues					
CILOR	4,248,446	750,550	17.7	1,500,000	199.9
Property Rates	1,800,000	0	0.0	2,800,000	0.0
Single Business Permit	9,944,000	6,033,576	60.7	8,000,000	132.6
Market Fees	3,730,000	3,243,766	87.0	4,414,080	136.1
Others	8,091,500	11,231,893	138.8	7,366,800	65.6
Sub-Total	27,813,946	21,259,785	76.4	24,080,880	113.3
<b>TOTAL Revenues</b>	<b>35,350,643</b>	<b>28,796,482</b>	<b>81.5</b>	<b>33,972,886</b>	<b>118.0</b>
<b>EXPENDITURES</b>					
Civic	3,268,000	3,173,192	97.1	3,664,000	115.5
LA Personnel	11,567,280	9,519,976	82.3	11,794,680	123.9
LA Operations	4,876,000	5,528,965	113.4	5,849,000	105.8
LA Maintenance	3,870,000	1,169,467	30.2	1,800,000	153.9
<b>TOTAL Recurrent Expenditures</b>	<b>23,581,280</b>	<b>19,391,600</b>	<b>82.2</b>	<b>23,107,680</b>	<b>119.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>8,750,000</b>	<b>8,750,000</b>	<b>100.0</b>	<b>4,800,000</b>	<b>54.9</b>
<b>LOAN REPAYMENTS</b>	<b>2,465,400</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,295,400</b>	<b>0</b>	<b>0.0</b>	<b>5,092,006</b>	<b>0.0</b>
<b>TOTAL</b>	<b>41,441,440</b>	<b>38,141,682</b>	<b>92.0</b>	<b>43,673,566</b>	<b>106.1</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Town Hall Construction	4,100,000	46.9
	Purchase of tractor	2,200,000	25.1
	Electricity supply in new market	700,000	8.0
	All Other Projects	1,750,000	20.0
	<b>TOTAL</b>	<b>8,750,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
100	Accountancy	1,400,000	29.2
360	Licensing Vehicle	1,200,000	25.0
235	Electricity	1,000,000	20.8
	All Other Projects	1,200,000	25.0
	<b>TOTAL</b>	<b>4,800,000</b>	<b>100.00</b>

PERFORMANCE INDICATORS (PERCENTAGE)			
LATF Personnel Ratio	39.1	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	279.1	Total Planned Capital Projects compared to LATF Service Delivery Amount	
Civic Ratio	16.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures	
Local Revenue Performance Ratio	76.4	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio	82.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio	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	

**LA CODE : 316 KOIBATEK COUNTY COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001

District: KOIBATEK

(Values in Ksh)

Chairman: K.C.Chebet	(Ag) Clerk : K.Cheburet	(Ag) Treasurer: David Kipngetch Tuwei
No of employees: 48	No of Councillors: 45	Business Permit Schedule: 6
Total Yearly Salaries: 4,910,450	Total Civic Costs: 4,497,551	Business Permit Base Value: 250
Average/Employee: 102,301	Average/Councillor: 99,946	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,659,873	6,659,873	100.0	7,726,920	116.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,659,873	6,659,873	100.0	7,726,920	116.0
Local Revenues					
CILOR	3,073,340	1,000,000	32.5	3,000,000	300.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,725,000	1,557,250	90.3	434,400	27.9
Market Fees	555,000	534,785	96.4	290,000	37.4
Others	10,929,960	7,634,444	69.8	22,077,820	289.2
Sub-Total	16,283,300	10,726,479	65.9	25,712,220	239.7
<b>TOTAL Revenues</b>	<b>22,943,173</b>	<b>17,386,352</b>	<b>75.8</b>	<b>33,439,140</b>	<b>192.3</b>
<b>EXPENDITURES</b>					
Civic	4,580,740	4,497,551	98.2	5,626,700	125.1
LA Personnel	6,530,160	4,910,450	75.2	6,465,460	131.7
LA Operations	4,948,700	1,412,820	28.5	1,739,800	123.1
LA Maintenance	435,000	527,490	121.3	483,800	91.7
TOTAL Recurrent Expenditures	16,494,600	11,348,311	68.8	14,315,760	126.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,448,573</b>	<b>6,038,041</b>	<b>93.6</b>	<b>19,123,380</b>	<b>316.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>4,839,924</b>	<b>3,992,618</b>	<b>82.5</b>	<b>5,440,000</b>	<b>136.3</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,608,649</b>	<b>2,045,423</b>	<b>127.2</b>	<b>13,683,380</b>	<b>669.0</b>
DEBT RESOLUTION REPAYMENTS	1,519,949	0	0.0	1,963,000	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>88,700</b>	<b>2,045,423</b>	<b>2,306.0</b>	<b>11,720,380</b>	<b>573.0</b>

**FY 2000-2001 Implemented Projects**

Code	Project Description	Amount(Ksh)	%
	Purchase of vehicle-kam 041 T	1,856,125	46.5
	Mogotio s. House	537,000	13.4
	Rehab. Of roads-Timboroa town	419,830	10.5
	All Other Projects	1,179,663	29.5
	<b>TOTAL</b>	<b>3,992,618</b>	<b>100.00</b>

**FY 2001-2002 Planned Projects**

Code	Project Description	Amount(Ksh)	%
210	Petrol Filling Station	1,200,000	22.1
250	Tented Cottages	1,000,000	18.4
100	Councillors Tour	600,000	11.0
	All Other Projects	2,640,000	48.5
	<b>TOTAL</b>	<b>5,440,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	48.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	132.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	39.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	65.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	68.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	82.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 321 KWALE COUNTY COUNCIL

Province: COAST

Summary Profile Fiscal Year 2000-2001 District: KWALE

( Values in Ksh)

Chairman Mwinyi S Ulendi	Clerk Mishi M Matsahu	Treasurer P K Mwanzia
No of employees 200	No of Councillors 36	Business Permit Schedule 8
Total Yearly Salaries 15,403,283	Total Civic Costs 6,550,514	Business Permit Base Value 350
Average/Employee 77,016	Average/Councillor 181,959	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,926,898	24,926,898	100.0	29,591,513	118.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	24,926,898	24,926,898	100.0	29,591,513	118.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	5,895,600	279,540	4.7	7,074,000	2,530.6
Single Business Permit	12,052,200	7,671,560	63.7	16,270,000	212.1
Market Fees	2,127,360	549,428	25.8	2,872,000	522.7
Others	21,294,160	12,182,058	57.2	19,621,800	161.1
Sub-Total	41,369,320	20,682,586	50.0	45,837,800	221.6
<b>TOTAL Revenues</b>	<b>66,296,218</b>	<b>45,609,484</b>	<b>68.8</b>	<b>75,429,313</b>	<b>165.4</b>
<b>EXPENDITURES</b>					
Civic	6,943,040	6,550,514	94.3	6,964,000	106.3
LA Personnel	19,692,440	15,403,283	78.2	19,988,840	129.8
LA Operations	6,035,500	6,464,851	107.1	10,864,000	168.0
LA Maintenance	2,538,580	565,187	22.3	4,180,000	739.6
TOTAL Recurrent Expenditures	35,209,560	28,983,835	82.3	41,996,840	144.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>31,086,658</b>	<b>16,625,649</b>	<b>53.5</b>	<b>33,432,473</b>	<b>201.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>14,956,139</b>	<b>7,094,079</b>	<b>47.4</b>	<b>14,862,908</b>	<b>209.5</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>16,130,519</b>	<b>9,531,570</b>	<b>59.1</b>	<b>31,649,565</b>	<b>332.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>9,970,759</b>	<b>8,284,011</b>	<b>83.1</b>	<b>11,908,605</b>	<b>143.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>6,159,760</b>	<b>1,247,559</b>	<b>20.3</b>	<b>19,740,960</b>	<b>1,582.4</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of double cabin Pick up field vehicle	2,355,500	33.2
	Rehabilitation of Vanga, Twi&Makinon rd mkt	1,663,920	23.5
	Updating of council books of A/c	1,339,000	18.9
	All Other Projects	1,735,659	24.5
	<b>TOTAL</b>	<b>7,094,079</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of water tank	4,562,908	30.7
265	Rehabilitation of Auction Rings @ Mwangule Kinango, Samburu	2,700,000	18.2
260	Construction of a retail market at Kombani	2,000,000	13.5
	All Other Projects	5,600,000	37.7
	<b>TOTAL</b>	<b>14,862,908</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	39.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	117.0	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	50.0	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	82.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	47.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	83.1	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 326 KWALE TOWN COUNCIL

Province: COAST

Summary Profile Fiscal Year 2000-2001 District: KWALE

( Values in Ksh)

Chairman Iddi A M Ganguma	(Ag) Clerk Moses K Jefwah	(Ag) Treasurer Kassim Mbwana Chimwenje
No of employees 39	No of Councillors 8	Business Permit Schedule 8
Total Yearly Salaries 3,107,060	Total Civic Costs 857,300	Business Permit Base Value 350
Average/Employee 79,668	Average/Councillor 107,163	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,510,720	2,510,720	100.0	2,956,370	117.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,510,720	2,510,720	100.0	2,956,370	117.7
Local Revenues					
CILOR	2,650,000	1,300,000	49.1	1,430,000	110.0
Property Rates	302,500	18,290	6.0	400,000	2,187.0
Single Business Permit	618,000	704,500	114.0	560,400	79.5
Market Fees	232,000	218,167	94.0	195,700	89.7
Others	1,505,580	1,050,718	69.8	3,076,800	292.8
Sub-Total	5,308,080	3,291,675	62.0	5,662,900	172.0
<b>TOTAL Revenues</b>	<b>7,818,800</b>	<b>5,802,395</b>	<b>74.2</b>	<b>8,619,270</b>	<b>148.5</b>
<b>EXPENDITURES</b>					
Civic	775,300	857,300	110.6	1,494,700	174.3
LA Personnel	3,421,620	3,107,060	90.8	2,737,260	88.1
LA Operations	449,120	551,180	122.7	914,200	165.9
LA Maintenance	55,700	87,940	157.9	150,000	170.6
TOTAL Recurrent Expenditures	4,701,740	4,603,480	97.9	5,296,160	115.0
RECURRENT SURPLUS/DEFICITS	3,117,060	1,198,915	38.5	3,323,110	277.2
CAPITAL EXPENDITURES	753,216	886,911	117.7	886,911	100.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,363,844	312,004	13.2	2,436,199	780.8
DEBT RESOLUTION REPAYMENTS	1,757,504	2,135,895	121.5	2,069,459	96.9
UNCOMMITTED SURPLUS/DEFICITS	606,340	-1,823,891	-300.8	386,740	0.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Completion of new mkt	536,911	60.5
	Purchase of a Pick-up	350,000	39.5
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>886,911</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
265	Electrification and water installation at Harambee and New Mkt plus completion o	536,911	60.5
350	Purchase of a Pick-up	350,000	39.5
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>886,911</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	57.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	53.7	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	62.0	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	97.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	117.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	121.5	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE: 331 LAIKIPIA COUNTY COUNCIL**

Province: RIFT VALLEY

**Summary Profile Fiscal Year 2000-2001**

District: LAIKIPIA

(Values in Ksh)

Chairman Kinyua Kiguoya	Clerk S Mbondo	Treasurer S. Mwangi
No of employees: 168	No of Councillors 33	Business Permit Schedule 11
Total Yearly Salaries 10,718,919	Total Civic Costs 4,456,440	Business Permit Base Value 600
Average/Employee 63,803	Average/Councillor 135,044	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,522,700	12,522,700	100.0	14,802,162	118.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,522,700	12,522,700	100.0	14,802,162	118.2
Local Revenues					
CILOR	12,952,646	5,500,000	42.5	12,000,000	218.2
Property Rates	1,660,000	1,429,734	86.1	1,700,000	118.9
Single Business Permit	3,065,000	3,630,513	118.5	2,610,000	71.9
Market Fees	900,000	460,358	51.2	470,000	102.1
Others	12,257,054	9,301,665	75.9	14,758,000	158.7
Sub-Total	30,834,700	20,322,270	65.9	31,538,000	155.2
<b>TOTAL Revenues</b>	<b>43,357,400</b>	<b>32,844,970</b>	<b>75.8</b>	<b>46,340,162</b>	<b>141.1</b>
<b>EXPENDITURES</b>					
Civic	8,867,000	4,456,440	50.3	7,080,000	158.9
LA Personnel	12,843,420	10,718,919	83.5	14,223,000	132.7
LA Operations	7,477,900	8,600,395	115.0	9,063,000	105.4
LA Maintenance	1,479,000	1,955,917	132.2	843,000	43.1
TOTAL Recurrent Expenditures	30,667,320	25,731,670	83.9	31,209,000	121.3
<b>TOTAL Expenditures</b>	<b>12,090,080</b>	<b>7,113,800</b>	<b>59.1</b>	<b>11,831,000</b>	<b>112.7</b>
CAPITAL EXPENDITURES	4,200,000	1,089,609	25.9	6,211,092	570.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>4,200,000</b>	<b>1,089,609</b>	<b>25.9</b>	<b>6,211,092</b>	<b>570.0</b>
DEBT RESOLUTION REPAYMENTS	8,322,700	10,559,236	126.9	9,091,070	86.1
<b>UNCOMPLETED SUPPLIES DEFICIT</b>	<b>167,380</b>	<b>4,636,545</b>	<b>2,709.7</b>	<b>1,320,000</b>	<b>10.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rural road grading	523,300	48.0
	Olmoran auction ring	207,800	19.1
	Kimonjo auction ring	176,765	16.2
	All Other Projects	181,744	16.7
	<b>TOTAL</b>	<b>1,089,609</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
305	I.F.M.S (Computensation)	1,600,000	25.8
205	Office Reurbishment	1,320,000	21.3
405	Rural access roads grading	800,000	12.9
	All Other Projects	2,491,092	40.1
	<b>TOTAL</b>	<b>6,211,092</b>	<b>100.00</b>

LATF Personnel Ratio	44.8	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	17.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	65.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	83.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	25.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	126.9	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 336 LAMU COUNTY COUNCIL**

Province: COAST

**Summary Profile Fiscal Year 2000-2001 District: LAMU**

(Values in Ksh)

Chairman: NR	Clerk : Ahmed M. Hemed	Treasurer: Hamid Mohamed Zubair
No of employees: 71	No of Councillors: 30	Business Permit Schedule: 7
Total Yearly Salaries: 4,090,451	Total Civic Costs: 1,794,436	Business Permit Base Value: 300
Average/Employee: 57,612	Average/Councillor: 59,815	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,063,583	5,063,583	100.0	5,800,522	114.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,063,583	5,063,583	100.0	5,800,522	114.6
<b>Local Revenues</b>					
CILOR	135,000	0	0.0	51,780	0.0
Property Rates	650,000	545,301	83.9	730,000	133.9
Single Business Permit	3,000,000	1,764,372	58.8	3,000,000	170.0
Market Fees	2,117,240	947,830	44.8	2,144,000	226.2
Others	7,402,600	4,836,858	65.3	7,494,600	154.9
Sub-Total	13,304,840	8,094,361	60.8	13,420,380	165.8
<b>TOTAL Revenues</b>	<b>18,368,423</b>	<b>13,157,944</b>	<b>71.6</b>	<b>19,220,902</b>	<b>146.1</b>
<b>EXPENDITURES</b>					
Civic	3,004,920	1,794,436	59.7	2,942,920	164.0
LA Personnel	7,844,580	4,090,451	52.1	7,918,760	193.6
LA Operations	2,424,820	854,999	35.3	2,504,600	292.9
LA Maintenance	820,000	577,493	70.4	724,000	125.4
TOTAL Recurrent Expenditures	14,094,320	7,317,379	51.9	14,090,280	192.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,274,103</b>	<b>5,840,565</b>	<b>136.7</b>	<b>5,130,622</b>	<b>87.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,550,000</b>	<b>1,192,739</b>	<b>77.0</b>	<b>2,069,343</b>	<b>173.5</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,724,103</b>	<b>4,647,826</b>	<b>170.6</b>	<b>3,061,279</b>	<b>65.9</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,513,583</b>	<b>1,024,627</b>	<b>40.8</b>	<b>3,031,179</b>	<b>295.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>210,520</b>	<b>3,623,199</b>	<b>1,721.1</b>	<b>30,100</b>	<b>0.8</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	TAFE tractor KAM 055T/trailer	432,049	36.2
	Office furniture	291,940	24.5
	Office equipment (Computer)	179,360	15.0
	All Other Projects	289,390	24.3
	<b>TOTAL</b>	<b>1,192,739</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Extension of offices	700,000	33.8
205	Rehabilitation of county hall	250,000	12.1
315	Office equipments	200,343	9.7
	All Other Projects	919,000	44.4
	<b>TOTAL</b>	<b>2,069,343</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	59.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	78.0	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 :	60.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	51.9	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 :	40.8	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 341 LIMURU MUNICIPAL COUNCIL**

Province. CENTRAL

**Summary Profile Fiscal Year 2000-2001 District: KIAMBU**

(Values in Ksh)

Mayor Ibrahim N Kago	Clerk Sammy Karanja Njuguna	Treasurer Joseph Kuna Kiruthi
No of Employees 147	No of Councillors 8	Business Permit Schedule 8
Total Yearly Salaries 12,394,530	Total Civic Costs 1,987,980	Business Permit Base Value 350
Average/Employee 84,317	Average/Councillor 248,498	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,506,628	6,506,628	100.0	6,742,364	103.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,506,628	6,506,628	100.0	6,742,364	103.6
Local Revenues					
CILOR	0	0	0.0	500,000	0.0
Property Rates	3,000,000	862,400	28.7	3,980,000	461.5
Single Business Permit	7,800,000	6,866,000	88.0	7,400,000	107.8
Market Fees	3,330,000	2,739,600	82.3	3,010,000	109.9
Others	14,592,000	10,826,804	74.2	11,681,600	107.9
Sub-Total	28,722,000	21,294,804	74.1	26,571,600	124.8
<b>TOTAL Revenues</b>	<b>35,228,628</b>	<b>27,801,432</b>	<b>78.9</b>	<b>33,313,964</b>	<b>119.8</b>
<b>EXPENDITURES</b>					
Civic	2,110,000	1,987,980	94.2	1,748,000	87.9
LA Personnel	16,270,440	12,394,530	76.2	13,853,100	111.8
LA Operations	4,719,400	3,974,840	84.2	6,849,700	172.3
LA Maintenance	2,140,600	469,530	21.9	1,252,720	266.8
<b>TOTAL Recurrent Expenditures</b>	<b>25,240,440</b>	<b>18,826,880</b>	<b>74.6</b>	<b>23,703,520</b>	<b>125.9</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,988,188</b>	<b>8,974,552</b>	<b>89.9</b>	<b>9,610,444</b>	<b>107.1</b>
Capital Expenditures	4,720,000	4,095,107	86.8	2,520,000	61.5
Capital Expenditures	12,520	0	0.0	13,263	0.0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>4,732,520</b>	<b>4,095,107</b>	<b>86.8</b>	<b>2,533,263</b>	<b>61.5</b>
<b>TOTAL SURPLUS/DEFICITS</b>	<b>5,255,668</b>	<b>4,879,445</b>	<b>92.8</b>	<b>7,077,181</b>	<b>145.0</b>
Financially Sustainable	1,667,484	1,000,000	60.0	3,537,084	353.7
<b>COMMITTED SURPLUS/DEFICITS</b>	<b>3,588,184</b>	<b>3,879,445</b>	<b>108.1</b>	<b>3,540,097</b>	<b>91.3</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rehabilitation of street lights	2,404,183	58.7
	Purchase of motor vehicle	984,810	24.0
	Extension of office	661,116	16.1
	All Other Projects	44,998	1.1
	<b>TOTAL</b>	<b>4,095,107</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
905	Bibirani Water supply	950,000	37.7
260	Improvement of Kamirithu Market	570,000	22.6
300	Computerization of office	500,000	19.8
	All Other Projects	500,000	19.8
	<b>TOTAL</b>	<b>2,520,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	55.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	233.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
CILOR Ratio	19.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	74.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	74.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	86.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	60.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 346 LITEIN TOWN COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: KERICHO

( Values in Ksh)

Chairman: Jane Rutto	(Ag) Clerk : David Kipkoech A. Soi	(Ag) Treasurer: Joel Kiplangat Siele
No of employees: 26	No of Councillors: 12	Business Permit Schedule: 7
Total Yearly Salaries: 2,855,480	Total Civic Costs: 1,645,300	Business Permit Base Value: 300
Average/Employee: 109,826	Average/Councillor: 137,108	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,633,701	3,633,701	100.0	4,160,868	114.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,633,701	3,633,701	100.0	4,160,868	114.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	170,000	58,700	34.5	170,000	289.6
Single Business Permit	1,160,000	1,658,900	143.0	1,350,000	81.4
Market Fees	1,060,000	1,007,100	95.0	1,450,000	144.0
Others	4,674,800	3,466,540	74.2	4,100,000	118.3
Sub-Total	7,064,800	6,191,240	87.6	7,070,000	114.2
TOTAL Revenues	10,698,501	9,824,941	91.8	11,230,868	114.3
<b>EXPENDITURES</b>					
Civic	1,894,000	1,645,300	86.9	1,859,600	113.0
LA Personnel	3,052,080	2,855,480	93.6	3,138,340	109.9
LA Operations	862,000	603,000	70.0	1,037,800	172.1
LA Maintenance	735,000	655,000	89.1	1,663,000	253.9
TOTAL Recurrent Expenditures	6,543,080	5,758,780	88.0	7,698,740	133.7
RECURRENT SURPLUS/DEFICITS	4,155,421	4,066,161	97.9	3,532,128	86.9
CAPITAL EXPENDITURES	2,742,046	2,742,046	100.0	2,757,826	100.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,413,375	1,324,115	93.7	635,607	48.0
DEBT RESOLUTION REPAYMENTS	891,656	488,891	54.8	500,000	102.3
UNCOMMITTED SURPLUS/DEFICITS	521,719	835,224	160.1	135,607	16.2

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Council Offices	1,000,000	36.5
	Access roads (9 wards)	651,935	23.8
	Kipwastuiyo water project	121,125	4.4
	All Other Projects	968,986	35.3
	<b>TOTAL</b>	<b>2,742,046</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Office construction	1,000,000	36.3
405	Markets Access Roads Grading & Murraming	228,261	8.3
230	Litein town street lights installation	200,000	7.3
	All Other Projects	1,329,565	48.2
	<b>TOTAL</b>	<b>2,757,826</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	44.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	159.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	28.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	87.6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	88.0	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 :	54.8	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 351 LODWAR MUNICIPAL COUNCIL

Province: RIFT VALLEY      Summary Profile Fiscal Year 2000-2001      District: TURKANA

( Values in Ksh)

Mayor John Naitakar Echwa	(Ag) Clerk Emmanuel Dida	(Ag) Treasurer
No of employees 36	No of Councillors 7	Business Permit Schedule 10
Total Yearly Salaries 3,712,640	Total Civic Costs 1,005,200	Business Permit Base Value 500
Average/Employee 103,129	Average/Councillor 143,600	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,280,028	4,280,028	100.0	6,420,557	150.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,280,028	4,280,028	100.0	6,420,557	150.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,574,000	2,083,600	132.4	2,795,000	134.1
Market Fees	860,400	920,000	106.9	790,000	85.9
Others	2,774,520	3,070,600	110.7	2,613,520	85.1
Sub-Total	5,208,920	6,074,200	116.6	6,198,520	102.0
<b>TOTAL Revenues</b>	<b>9,488,948</b>	<b>10,354,228</b>	<b>109.1</b>	<b>12,619,077</b>	<b>121.9</b>
<b>EXPENDITURES</b>					
Civic	895,200	1,005,200	112.3	1,008,015	100.3
LA Personnel	3,541,458	3,712,640	104.8	4,590,193	123.6
LA Operations	1,514,000	480,800	31.8	1,083,000	225.2
LA Maintenance	620,000	145,000	23.4	140,500	96.9
TOTAL Recurrent Expenditures	6,570,658	5,343,640	81.3	6,821,708	127.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,918,290</b>	<b>5,010,588</b>	<b>171.7</b>	<b>5,797,369</b>	<b>115.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,034,585</b>	<b>0</b>	<b>0.0</b>	<b>2,643,557</b>	<b>0.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>883,705</b>	<b>5,010,588</b>	<b>567.0</b>	<b>3,153,812</b>	<b>62.9</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,595,443</b>	<b>0</b>	<b>0.0</b>	<b>3,087,000</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-711,738</b>	<b>5,010,588</b>	<b>-704.0</b>	<b>68,812</b>	<b>1.3</b>

### FY 2000-2001 Implemented Projects (Details are missing)

#### FY 2001-2002 Planned Projects

Code	Project Description	Amount(Ksh)	%
200	Construction of Office	1,500,000	56.7
800	Construction of Bus park	500,000	18.9
600	Slaughter House	300,000	11.3
	All Other Projects	343,557	13.0
	<b>TOTAL</b>	<b>2,643,557</b>	<b>100.00</b>

#### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	42.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	103.4	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	116.6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	81.3	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

## LA CODE : 356 LONDIANI TOWN COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: KERICHO

(Values in Ksh)

Chairman J Chepkwony	Clerk J M K Langat	Treasurer Reuben K Langat
No of employees 38	No of Councillors 9	Business Permit Schedule 7
Total Yearly Salaries 1,449,267	Total Civic Costs 330,792	Business Permit Base Value 300
Average/Employee 38,139	Average/Councillor 36,755	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,443,597	3,443,597	100.0	4,227,242	122.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,443,597	3,443,597	100.0	4,227,242	122.8
Local Revenues					
CILOR	800,000	0	0.0	800,000	0.0
Property Rates	473,700	304,122	64.2	2,338,820	769.0
Single Business Permit	2,546,500	539,000	21.2	1,205,200	223.6
Market Fees	320,000	16,140	5.0	422,000	2,614.6
Others	1,906,500	1,273,219	66.8	2,848,640	223.7
Sub-Total	6,046,700	2,132,481	35.3	7,614,660	357.1
<b>TOTAL Revenues</b>	9,490,297	5,576,078	58.8	11,841,902	212.4
<b>EXPENDITURES</b>					
Civic	2,278,000	330,792	14.5	1,202,000	363.4
LA Personnel	3,412,120	1,449,267	42.5	3,959,360	273.2
LA Operations	1,291,300	184,548	14.3	1,435,500	777.8
LA Maintenance	739,800	167,874	22.7	1,002,800	597.4
TOTAL Recurrent Expenditures	7,721,220	2,132,481	27.6	7,599,660	356.4
<b>RECURRENT SURPLUS/DEFICITS</b>	1,769,077	3,443,597	194.7	4,242,242	123.2
<b>CAPITAL EXPENDITURES</b>	2,066,158	2,217,559	107.3	2,230,000	100.6
<b>LOAN REPAYMENTS</b>	0	0	0.0	361,693	0.0
<b>NET SURPLUS/DEFICITS</b>	-297,081	1,226,038	-412.7	1,344,204	109.6
<b>DEBT RESOLUTION REPAYMENTS</b>	1,377,439	1,131,034	82.1	1,690,897	149.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	-1,674,520	95,004	-5.7	-346,693	0.0

### FY 2000-2001 Implemented Projects

Code	Project Description	Amount(Ksh)	%
	School building material	151,425	6.8
	School building material Chepkongong ward	151,425	6.8
	School building material Kedowa ward	151,425	6.8
	All Other Projects	1,763,284	79.5
	<b>TOTAL</b>	2,217,559	100.00

### FY 2001-2002 Planned Projects

Code	Project Description	Amount(Ksh)	%
265	Construction of covered market	500,000	22.4
365	Repair of Lorry, Tractor Nissan KWE 391	400,000	17.9
360	Purchase of Car	300,000	13.5
	All Other Projects	1,030,000	46.2
	<b>TOTAL</b>	2,230,000	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	47.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	135.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	15.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	35.3	Total Actual Local Revenues 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	107.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	82.1	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 361 LUANDA TOWN COUNCIL

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: VIHIGA

( Values in Ksh)

Chairman Charles Amimo	Clerk JOE Ondundah	Treasurer Elisha Richard Otieno
No of employees 49	No of Councillors 9	Business Permit Schedule 9
Total Yearly Salaries 2,870,398	Total Civic Costs 963,922	Business Permit Base Value 400
Average/Employee 58,580	Average/Councillor 107,102	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,762,941	4,762,941	100.0	5,670,190	119.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,762,941	4,762,941	100.0	5,670,190	119.0
Local Revenues					
CILOR	0	93,210	0.0	0	0.0
Property Rates	480,000	15,686	3.3	320,000	2,040.0
Single Business Permit	2,000,000	1,080,000	54.0	2,000,000	185.2
Market Fees	3,432,000	3,071,605	89.5	3,810,000	124.0
Others	2,592,000	645,239	24.9	1,954,000	302.8
Sub-Total	8,504,000	4,905,740	57.7	8,084,000	164.8
<b>TOTAL Revenues</b>	<b>13,266,941</b>	<b>9,668,681</b>	<b>72.9</b>	<b>13,754,190</b>	<b>142.3</b>
<b>EXPENDITURES</b>					
Civic	1,030,600	963,922	93.5	966,600	100.3
LA Personnel	4,269,600	2,870,398	67.2	3,957,536	137.9
LA Operations	2,817,000	1,519,116	53.9	2,521,200	166.0
LA Maintenance	160,800	151,255	94.1	507,000	335.2
TOTAL Recurrent Expenditures	8,278,000	5,504,691	66.5	7,952,336	144.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,988,941</b>	<b>4,163,990</b>	<b>83.6</b>	<b>5,801,854</b>	<b>139.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,718,941</b>	<b>2,364,331</b>	<b>63.6</b>	<b>2,476,857</b>	<b>104.8</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,270,000</b>	<b>1,799,659</b>	<b>141.7</b>	<b>1,001,664</b>	<b>55.7</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>450,000</b>	<b>0</b>	<b>0.0</b>	<b>450,000</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>820,000</b>	<b>1,799,659</b>	<b>219.5</b>	<b>551,664</b>	<b>30.7</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Construction / design of storage water drains	1,913,481	80.9
	Repair & complete over haul of revenue van	180,000	7.6
	Repair of tractor & Trailer	163,800	6.9
	All Other Projects	107,050	4.5
	<b>TOTAL</b>	<b>2,364,331</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Town hall construction	1,000,000	40.4
405	Roads rehabilitation	876,857	35.4
999	Land acquisition	400,000	16.1
	All Other Projects	200,000	8.1
	<b>TOTAL</b>	<b>2,476,857</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	40.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	135.8	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	57.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	66.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	63.6	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 : 366 LUGARI COUNTY COUNCIL

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: LUGARI

(Values in Ksh)

Chairman Julius Odera	(Ag) Clerk P. Kamwesar	(Ag) Treasurer Simon Simiyu
No of employees 70	No of Councillors 6	Business Permit Scheme
Total Yearly Salaries 5,447,500	Total Civic Costs 2,143,233	Business Permit Bar
Average/Employee 77,821	Average/Councillor 357,206	

	FY 2000 - 2001		FY 2001 - 2002		%
	Estimates	Reported Actuals	Estimates	Estimates	
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,093,117	12,093,111	12,093,117	12,093,117	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0	0	0.0
Sub-Total	12,093,117	12,093,111	12,093,117	12,093,117	100.0
Local Revenues					
CILOR	700,000	402,050	700,000	2,720,000	388.6
Property Rates	750,000	0	750,000	750,000	100.0
Single Business Permit	6,310,000	3,300,908	6,310,000	4,500,000	71.3
Market Fees	3,965,400	2,295,945	3,965,400	6,773,400	170.8
Others	5,159,200	2,094,269	5,159,200	3,899,200	75.6
Sub-Total	16,884,600	8,093,170	16,884,600	17,872,600	105.8
<b>TOTAL Revenues</b>	<b>28,977,717</b>	<b>20,186,287</b>	<b>28,977,717</b>	<b>32,156,343</b>	<b>111.0</b>
<b>EXPENDITURES</b>					
Civic	2,613,000	2,143,233	2,613,000	2,673,000	102.3
LA Personnel	8,740,112	5,447,500	8,740,112	9,479,752	108.4
LA Operations	3,908,280	1,820,551	3,908,280	6,345,323	162.5
LA Maintenance	674,200	1,875,046	674,200	684,400	101.4
TOTAL Recurrent Expenditures	15,935,592	11,286,330	15,935,592	19,182,475	119.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>13,042,125</b>	<b>8,899,957</b>	<b>13,042,125</b>	<b>12,973,868</b>	<b>145.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>11,250,000</b>	<b>4,247,460</b>	<b>11,250,000</b>	<b>14,401,000</b>	<b>128.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,792,125</b>	<b>4,652,497</b>	<b>1,792,125</b>	<b>3,377,868</b>	<b>188.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>942,000</b>	<b>977,054</b>	<b>942,000</b>	<b>1,500,000</b>	<b>159.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>850,125</b>	<b>3,675,443</b>	<b>850,125</b>	<b>1,877,868</b>	<b>220.9</b>

### FY 2000-2001 Implemented Projects

Code	Project Description	Amount(Ksh)	%
	Purchase of vehicle	2,282,200	53.7
	Land Purchase	455,000	10.7
	Construction Chepsai Makhalanya	350,080	8.2
	All Other Projects	1,160,180	27.3
	<b>TOTAL</b>	<b>4,247,460</b>	<b>100.00</b>

### FY 2001-2002 Planned Projects

Code	Project Description	Amount(Ksh)	%
350	Purchase of tractor and trailer	3,600,000	25.0
405	Classification and maintenance of access roads/completion of bridge	1,640,000	11.4
100	Debit resolution	1,500,000	10.4
	All Other Projects	7,661,000	53.2
	<b>TOTAL</b>	<b>14,401,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	36.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	164.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	19.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	47.9	Total Actual Local Revenues 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	37.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	103.7	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 371 MACHAKOS MUNICIPAL COUNCIL

**Province: EASTERN Summary Profile Fiscal Year 2000-2001 District: MACHAKOS**

( Values in Ksh)

Mayor R. Muange	Clerk Onesmus M Mutua	Treasurer Timothy K Kamili
No of employees 258	No of Councillors 18	Business Permit Schedule 12
Total Yearly Salaries 21,778,372	Total Civic Costs 5,050,393	Business Permit Base Value 700
Average/Employee 84,412	Average/Councillor 280,577	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,141,749	17,141,749	100.0	32,004,044	186.7
Road Maintenance Levy Fund (RMLF)	13,288,287	13,286,284	100.0	15,185,659	114.3
Sub-Total	30,430,036	30,428,033	100.0	47,189,703	155.1
Local Revenues					
CILOR	882,100	0	0.0	882,100	0.0
Property Rates	8,585,780	1,798,230	20.9	10,260,207	570.6
Single Business Permit	8,540,800	8,499,205	99.5	8,584,800	101.0
Market Fees	10,083,260	4,629,017	45.9	12,074,455	260.8
Others	34,543,380	34,021,451	98.5	39,322,070	115.6
Sub-Total	62,635,320	48,947,903	78.1	71,123,632	145.3
TOTAL Revenues	93,065,356	79,375,936	85.3	118,313,335	149.1
<b>EXPENDITURES</b>					
Civic	4,171,400	5,050,393	121.1	4,771,420	94.5
LA Personnel	30,649,880	21,778,372	71.1	30,394,090	139.6
LA Operations	19,108,434	13,167,239	68.9	19,131,966	145.3
LA Maintenance	6,428,460	3,521,327	54.8	6,758,760	191.9
TOTAL Recurrent Expenditures	60,358,174	43,517,331	72.1	61,056,236	140.3
<b>RECURRENT SURPLUS/DEFICITS</b>	32,707,182	35,858,605	109.6	57,257,099	159.7
<b>CAPITAL EXPENDITURES</b>	12,299,245	8,982,448	73.0	22,392,427	249.3
<b>LOAN REPAYMENTS</b>	891,900	215,960	24.2	1,118,660	518.0
<b>NET SURPLUS/DEFICITS</b>	19,516,037	26,660,197	136.6	33,386,012	125.2
<b>DEBT RESOLUTION REPAYMENTS</b>	3,016,950	2,151,766	71.3	6,822,306	317.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	16,499,087	24,508,431	148.5	26,563,708	108.4

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Gravelling of Roads	3,476,703	38.7
	Purchase of motor vehicle	1,913,214	21.3
	Purchase of sewage pump	800,000	8.9
	All Other Projects	2,792,531	31.1
	<b>TOTAL</b>	8,982,448	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Shovel/wheel loader	3,500,000	15.6
205	Social hall development	3,000,000	13.4
360	Motor vehicle 1	2,500,000	11.2
	All Other Projects	13,392,427	59.8
	<b>TOTAL</b>	22,392,427	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	44.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	182.1	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	78.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	72.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	73.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	71.3	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 376 MAKUENI COUNTY COUNCIL

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: MAKUENI

( Values in Ksh)

Chairman: J.Kilonzo	Clerk : C.C.M Syanda	Treasurer: Peter L. Muatha Mbuuko
No of employees: 197	No of Councillors: 74	Business Permit Schedule: 6
Total Yearly Salaries: 15,144,353	Total Civic Costs: 7,081,706	Business Permit Base Value: 250
Average/Employee: 76,875	Average/Councillor: 95,699	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	33,445,326	33,445,326	100.0	40,051,528	119.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	33,445,326	33,445,326	100.0	40,051,528	119.8
Local Revenues					
CILOR	1,800,000	550,000	30.6	1,800,000	327.3
Property Rates	2,220,000	115,477	5.2	2,220,000	1,922.5
Single Business Permit	10,573,260	11,790,192	111.5	19,952,100	169.2
Market Fees	9,074,080	5,189,646	57.2	11,796,304	227.3
Others	56,527,840	17,058,580	30.2	24,231,864	142.1
Sub-Total	80,195,180	34,703,894	43.3	60,000,268	172.9
<b>TOTAL Revenues</b>	<b>113,640,506</b>	<b>68,149,220</b>	<b>60.0</b>	<b>100,051,796</b>	<b>146.8</b>
<b>EXPENDITURES</b>					
Civic	17,713,060	7,081,706	40.0	14,524,000	205.1
LA Personnel	25,411,965	15,144,353	59.6	21,098,544	139.3
LA Operations	11,800,745	9,293,895	78.8	19,358,000	208.3
LA Maintenance	6,610,000	2,388,837	36.1	4,914,000	205.7
TOTAL Recurrent Expenditures	61,535,770	33,908,791	55.1	59,894,544	176.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>52,104,736</b>	<b>34,240,429</b>	<b>65.7</b>	<b>40,157,252</b>	<b>117.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>22,000,000</b>	<b>20,154,876</b>	<b>91.6</b>	<b>21,820,000</b>	<b>108.3</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>30,104,736</b>	<b>14,085,553</b>	<b>46.8</b>	<b>16,337,252</b>	<b>116.0</b>
DEBT RESOLUTION REPAYMENTS	9,000,000	5,362,879	59.6	16,020,611	298.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>21,104,736</b>	<b>8,722,674</b>	<b>41.3</b>	<b>316,641</b>	<b>3.6</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Construction of Office block	11,111,887	55.1
	scooping of dams	2,400,000	11.9
	Repair and Maintenance of grader	1,267,671	6.3
	All Other Projects	5,375,318	26.7
	<b>TOTAL</b>	<b>20,154,876</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
505	Supply of materials to schools	9,360,000	42.9
405	Rehabilitation of roads	4,560,000	20.9
360	Purchase of vehicles payment of s/duty	2,300,000	10.5
	All Other Projects	5,600,000	25.7
	<b>TOTAL</b>	<b>21,820,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	27.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	142.6	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 :	43.3	Total Actual Local Revenues 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 :	91.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	59.6	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 381 MAKUYU TOWN COUNCIL

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: MARAGUA

( Values in Ksh)

Chairman: Elias M. Kariuki	(Ag) Clerk : Benson Kiarie Njihia	(Ag) Treasurer: Jessee Wachira Mwangi
No of employees: 24	No of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 3,212,562	Total Civic Costs: 1,522,000	Business Permit Base Value: 500
Average/Employee: 133,857	Average/Councillor: 190,250	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,037,538	3,037,538	100.0	3,512,820	115.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,037,538	3,037,538	100.0	3,512,820	115.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,880,000	2,404,135	127.9	1,850,000	77.0
Market Fees	735,000	229,240	31.2	490,000	213.7
Others	5,656,500	2,014,982	35.6	3,940,500	195.6
Sub-Total	8,271,500	4,648,357	56.2	6,280,500	135.1
<b>TOTAL Revenues</b>	<b>11,309,038</b>	<b>7,685,895</b>	<b>68.0</b>	<b>9,793,320</b>	<b>127.4</b>
<b>EXPENDITURES</b>					
Civic	1,977,200	1,522,000	77.0	2,009,200	132.0
LA Personnel	5,015,240	3,212,562	64.1	4,164,264	129.6
LA Operations	1,436,600	1,097,395	76.4	1,623,200	147.9
LA Maintenance	692,000	243,498	35.2	671,862	275.9
TOTAL Recurrent Expenditures	9,121,040	6,075,455	66.6	8,468,526	139.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,187,998</b>	<b>1,610,440</b>	<b>73.6</b>	<b>1,324,794</b>	<b>82.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,480,000</b>	<b>1,480,000</b>	<b>100.0</b>	<b>1,390,000</b>	<b>93.9</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>707,998</b>	<b>130,440</b>	<b>18.4</b>	<b>-65,206</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>402,538</b>	<b>458,358</b>	<b>113.9</b>	<b>434,378</b>	<b>94.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>305,460</b>	<b>-327,918</b>	<b>-107.4</b>	<b>-499,584</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Roads repair	900,000	60.8
	Market construction	200,000	13.5
	landrover rehabilitation	180,000	12.2
	All Other Projects	200,000	13.5
	<b>TOTAL</b>	<b>1,480,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Roads grading & rehabilitation	450,000	32.4
355	Motor cycle	250,000	18.0
300	Computerization	200,000	14.4
	All Other Projects	490,000	35.3
	<b>TOTAL</b>	<b>1,390,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	57.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	119.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	25.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	56.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	66.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	113.9	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 386 MALABA TOWN COUNCIL**

Province: WESTERN

**Summary Profile Fiscal Year 2000-2001 District: TESO**

(Values in Ksh)

Chairman: John Okiring	Clerk : John A. Mbanda	Treasurer: Micah Mwendwa Kilonzo
No of employees: 85	No of Councillors: 13	Business Permit Schedule: 9
Total Yearly Salaries: 7,671,937	Total Civic Costs: 1,998,139	Business Permit Base Value: 400
Average/Employee: 90,258	Average/Councillor: 153,703	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,394,491	4,394,491	100.0	5,353,710	121.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,394,491	4,394,491	100.0	5,353,710	121.8
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	849,470	84.9	1,200,000	141.3
Market Fees	700,000	577,932	82.6	700,000	121.1
Others	15,560,800	14,015,809	90.1	16,588,400	118.4
Sub-Total	17,260,800	15,443,211	89.5	18,488,400	119.7
<b>TOTAL Revenues</b>	<b>21,655,291</b>	<b>19,837,702</b>	<b>91.6</b>	<b>23,842,110</b>	<b>120.2</b>
<b>EXPENDITURES</b>					
Civic	1,986,000	1,998,139	100.6	2,742,000	137.2
LA Personnel	9,415,420	7,671,937	81.5	8,757,987	114.2
LA Operations	3,351,240	3,083,785	92.0	4,087,700	132.8
LA Maintenance	1,362,000	792,812	58.2	1,852,000	233.6
TOTAL Recurrent Expenditures	16,114,660	13,546,673	84.1	17,439,687	128.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,540,631</b>	<b>6,291,029</b>	<b>113.5</b>	<b>6,402,423</b>	<b>101.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,985,400</b>	<b>3,373,564</b>	<b>84.6</b>	<b>4,353,710</b>	<b>129.1</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>1,555,231</b>	<b>2,917,465</b>	<b>187.6</b>	<b>2,048,713</b>	<b>70.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>400,000</b>	<b>0</b>	<b>0.0</b>	<b>1,000,000</b>	<b>0.0</b>
<b>COMMITTED SURPLUS/DEFICITS</b>	<b>1,155,231</b>	<b>2,917,465</b>	<b>252.5</b>	<b>1,048,713</b>	<b>35.9</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of Tractor and Trailer	1,695,200	50.2
	Building of social Centre	1,085,685	32.2
	Opening -roads	476,610	14.1
	All Other Projects	116,069	3.4
	<b>TOTAL</b>	<b>3,373,564</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Construction of social centre	2,072,930	47.6
905	Borehole	1,280,780	29.4
100	Administrative support service	500,000	11.5
	All Other Projects	500,000	11.5
	<b>TOTAL</b>	<b>4,353,710</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	53.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	202.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	14.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	89.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	84.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	84.6	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 : 391 MALAKISI TOWN COUNCIL**

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: BUNGOMA

(Values in Ksh)

Chairman: John Kilwake	(Ag) Clerk :M.S Sikolia	(Ag) Treasurer: Saleh Kapsandui Chemasuet
No of employees: 19	No of Councillors: 7	Business Permit Schedule: 7
Total Yearly Salaries: 395,173	Total Civic Costs: 250,880	Business Permit Base Value: 300
Average/Employee: 20,799	Average/Councillor: 35,840	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,394,065	2,394,065	100.0	2,835,962	118.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,394,065	2,394,065	100.0	2,835,962	118.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	917,900	498,800	54.3	769,677	154.3
Market Fees	0	357,108	0.0	0	0.0
Others	2,527,402	305,599	12.1	2,280,005	746.1
Sub-Total	3,445,302	1,161,507	33.7	3,049,682	262.6
<b>TOTAL Revenues</b>	<b>5,839,367</b>	<b>3,555,572</b>	<b>60.9</b>	<b>5,885,644</b>	<b>165.5</b>
<b>EXPENDITURES</b>					
Civic	826,780	250,880	30.3	798,300	318.2
LA Personnel	1,875,484	395,173	21.1	1,900,940	481.0
LA Operations	593,030	555,396	93.7	373,304	67.2
LA Maintenance	60,000	18,320	30.5	68,931	376.3
TOTAL Recurrent Expenditures	3,355,294	1,219,769	36.4	3,141,475	257.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,484,073</b>	<b>2,335,803</b>	<b>94.0</b>	<b>2,744,169</b>	<b>117.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>718,220</b>	<b>1,308,560</b>	<b>182.2</b>	<b>1,134,385</b>	<b>86.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,765,853</b>	<b>1,027,243</b>	<b>58.2</b>	<b>1,609,784</b>	<b>156.7</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,447,546</b>	<b>1,940,527</b>	<b>134.1</b>	<b>1,701,577</b>	<b>87.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>318,307</b>	<b>-913,284</b>	<b>-286.9</b>	<b>-91,793</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	LADP	663,360	50.7
	R.E.P	280,000	21.4
	Fencing the market	220,600	16.9
	All Other Projects	144,600	11.1
	<b>TOTAL</b>	<b>1,308,560</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
100	Abstracts of Accounts	420,000	37.0
100	L. A. D. P	350,000	30.9
100	R. E. Plan	250,000	22.0
	All Other Projects	114,385	10.1
	<b>TOTAL</b>	<b>1,134,385</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	46.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	54.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	20.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	33.7	Total Actual Local Revenues 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 :	182.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	134.1	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 396 MALAVA TOWN COUNCIL**

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: KAKAMEGA

( Values in Ksh)

Chairman: R.S Mulevi	(Ag) Clerk : Evans Madaga Lavusa	(Ag) Treasurer: Rudolf Ndunde Chimatuni
No of employees: 29	No of Councillors: 6	Business Permit Schedule: 8
Total Yearly Salaries: 2,190,247	Total Civic Costs: 757,100	Business Permit Base Value: 350
Average/Employee: 75,526	Average/Councillor: 126,183	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,072,442	3,072,442	100.0	3,897,295	126.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,072,442	3,072,442	100.0	3,897,295	126.8
Local Revenues					
CILOR	50,000	0	0.0	50,000	0.0
Property Rates	53,500	1,500	2.8	100,000	6,666.7
Single Business Permit	740,000	751,050	101.5	1,103,025	146.9
Market Fees	966,600	845,630	87.5	1,123,000	132.8
Others	2,689,100	1,395,952	51.9	2,574,800	184.4
Sub-Total	4,499,200	2,994,132	66.5	4,950,825	165.4
<b>TOTAL Revenues</b>	<b>7,571,642</b>	<b>6,066,574</b>	<b>80.1</b>	<b>8,848,120</b>	<b>145.9</b>
<b>EXPENDITURES</b>					
Civic	802,400	757,100	94.4	1,067,975	141.1
LA Personnel	3,032,738	2,190,247	72.2	2,732,689	124.8
LA Operations	823,000	870,630	105.8	1,340,664	154.0
LA Maintenance	628,000	21,000	3.3	177,853	846.9
TOTAL Recurrent Expenditures	5,286,138	3,838,977	72.6	5,319,181	138.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,285,504</b>	<b>2,227,597</b>	<b>97.5</b>	<b>3,528,939</b>	<b>158.4</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,845,000</b>	<b>1,041,386</b>	<b>56.4</b>	<b>2,600,000</b>	<b>249.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>440,504</b>	<b>1,186,211</b>	<b>269.3</b>	<b>928,939</b>	<b>78.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>412,442</b>	<b>412,442</b>	<b>100.0</b>	<b>561,918</b>	<b>136.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>28,062</b>	<b>773,769</b>	<b>2,757.4</b>	<b>367,021</b>	<b>47.4</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Bus Park Development	340,872	32.7
	Local Authority Development Plan	339,950	32.6
	Roads Repair & Maintenance	214,530	20.6
	All Other Projects	146,034	14.0
	<b>TOTAL</b>	<b>1,041,386</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Motor Vehicle	1,400,000	53.8
205	Office Complex	400,000	15.4
265	Public Toilets	300,000	11.5
	All Other Projects	500,000	19.2
	<b>TOTAL</b>	<b>2,600,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	48.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	134.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	19.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	66.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	72.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	56.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 401 MALINDI COUNTY COUNCIL**

Province: COAST

Summary Profile Fiscal Year 2000-2001 District: MALINDI

(Values in Ksh)

Chairman J K Mutiki	(Ag) Clerk A K Naunga	(Ag) Treasurer Anthony E Ngala
No of employees 43	No of Councillors 14	Business Permit Schedule 7
Total Yearly Salaries 3,967,656	Total Civic Costs 1,984,998	Business Permit Base Value 300
Average/Employee 92,271	Average/Councillor 141,786	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,637,662	9,637,662	100.0	11,320,507	117.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,637,662	9,637,662	100.0	11,320,507	117.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	3,748,000	704,470	18.8	4,042,024	573.8
Single Business Permit	1,060,000	663,900	62.6	1,578,000	237.7
Market Fees	573,200	192,500	33.6	367,100	190.7
Others	10,683,000	7,323,547	68.6	11,683,496	159.5
Sub-Total	16,064,200	8,884,417	55.3	17,670,620	198.9
TOTAL Revenues	25,701,862	18,522,079	72.1	28,991,127	156.5
<b>EXPENDITURES</b>					
Civic	1,902,000	1,984,998	104.4	2,912,800	146.7
LA Personnel	6,198,352	3,967,656	64.0	6,120,971	154.3
LA Operations	4,934,360	2,162,332	43.8	5,408,000	250.1
LA Maintenance	4,983,880	716,262	14.4	1,068,762	149.2
TOTAL Recurrent Expenditures	18,018,592	8,831,248	49.0	15,510,533	175.6
<b>RECURRENT SURPLUS/DEFICITS</b>	7,683,270	9,690,831	126.1	13,480,594	139.1
<b>CAPITAL EXPENDITURES</b>	5,719,000	10,856,666	189.8	9,270,507	85.4
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	1,964,270	-1,165,835	-59.4	1,295,087	0.0
<b>DEBT RESOLUTION REPAYMENTS</b>	1,518,994	518,994	34.2	1,000,000	192.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	445,276	-1,684,829	-378.4	295,087	0.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rehabilitation of Unclassified Road Bungale - Marafa	2,638,888	24.3
	Administrative Vehicle KAM 040T Dainatsu	2,048,035	18.9
	Debt Resolution	1,518,994	14.0
	All Other Projects	4,650,749	42.8
	<b>TOTAL</b>	10,856,666	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	County Hall & Offices	4,000,000	43.1
350	Purchase of Tractor	2,000,000	21.6
405	Rehabilitation of unclassified roads	1,800,000	19.4
	All Other Projects	1,470,507	15.9
	<b>TOTAL</b>	9,270,507	100.00

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	30.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	185.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	22.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	55.3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	49.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	189.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	34.2	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 406 MALINDI MUNICIPAL COUNCIL**

Province: COAST

Summary Profile Fiscal Year 2000-2001 District: MALINDI

( Values in Ksh)

Mayor: G M Mung'aro	(Ag) Clerk : Omar Abdi	(Ag) Treasurer: D.M. Twala
No of employees: 321	No of Councillors: 16	Business Permit Schedule: 11
Total Yearly Salaries: 30,138,230	Total Civic Costs: 2,841,660	Business Permit Base Value: 600
Average/Employee: 93,889	Average/Councillor: 177,604	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,615,778	9,615,778	100.0	14,638,970	152.2
Road Maintenance Levy Fund (RMLF)	4,000,000	4,244,010	106.1	4,799,500	113.1
Sub-Total	13,615,778	13,859,788	101.8	19,438,470	140.3
Local Revenues					
CILOR	3,519,478	1,200,000	34.1	6,142,000	511.8
Property Rates	22,000,000	15,196,860	69.1	28,618,000	188.3
Single Business Permit	10,000,000	8,277,390	82.8	11,000,000	132.9
Market Fees	0	4,032,310	0.0	5,977,000	148.2
Others	16,451,100	12,829,750	78.0	13,793,000	107.5
Sub-Total	51,970,578	41,536,310	79.9	65,530,000	157.8
<b>TOTAL Revenues</b>	<b>65,586,356</b>	<b>55,396,098</b>	<b>84.5</b>	<b>84,968,470</b>	<b>153.4</b>
<b>EXPENDITURES</b>					
Civic	1,511,360	2,841,660	188.0	3,934,000	138.4
LA Personnel	23,758,900	30,138,230	126.9	38,585,060	128.0
LA Operations	6,542,840	16,392,710	250.5	26,993,300	164.7
LA Maintenance	3,194,000	5,138,800	160.9	3,814,000	74.2
TOTAL Recurrent Expenditures	35,007,100	54,511,400	155.7	73,326,360	134.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>30,579,256</b>	<b>884,698</b>	<b>2.9</b>	<b>11,642,110</b>	<b>1,315.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,000,000</b>	<b>4,887,100</b>	<b>162.9</b>	<b>4,700,000</b>	<b>96.2</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>27,579,256</b>	<b>-4,002,402</b>	<b>-14.5</b>	<b>6,942,110</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,568,593</b>	<b>8,879,150</b>	<b>194.4</b>	<b>6,223,000</b>	<b>70.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>23,010,663</b>	<b>-12,881,552</b>	<b>-56.0</b>	<b>719,110</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of Vehicle	1,660,000	34.0
	Preparation of Final Accounts	986,000	20.2
	Rehabilitation of P/Up	674,090	13.8
	All Other Projects	1,567,010	32.1
	<b>TOTAL</b>	<b>4,887,100</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of mechanical broom	1,500,000	31.9
360	Final Instalment Peugeot 504 Car	650,000	13.8
245	Rehabilitation of Municipal Clinic	500,000	10.6
	All Other Projects	2,050,000	43.6
	<b>TOTAL</b>	<b>4,700,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	57.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	107.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	5.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	79.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	155.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	162.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	194.4	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 411 MANDERA COUNTY COUNCIL**

**Province: NORTH EASTER Summary Profile Fiscal Year 2000-2001 District: MANDERA**

(Values in Ksh)

Chairman: Y.M. Abdullahi	Clerk : A. H. Shabure	(Ag) Treasurer: Ahmed H. Surow
No of employees: 35	No of Councillors: 100	Business Permit Schedule: 7
Total Yearly Salaries: 4,110,514	Total Civic Costs: 2,747,835	Business Permit Base Value: 300
Average/Employee: 117,443	Average/Councillor: 27,478	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,595,192	11,595,192	100.0	13,682,848	118.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,595,192	11,595,192	100.0	13,682,848	118.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	383,400	363,600	94.8	596,100	163.9
Market Fees	2,974,000	313,029	10.5	545,135	174.1
Others	3,318,440	9,214,347	277.7	5,854,900	63.5
Sub-Total	6,675,840	9,890,976	148.2	6,996,135	70.7
<b>TOTAL Revenues</b>	<b>18,271,032</b>	<b>21,486,168</b>	<b>117.6</b>	<b>20,678,983</b>	<b>96.2</b>
<b>EXPENDITURES</b>					
Civic	9,101,200	2,747,835	30.2	9,231,200	335.9
LA Personnel	4,427,020	4,110,514	92.9	6,562,763	159.7
LA Operations	1,463,980	1,060,964	72.5	1,381,224	130.2
LA Maintenance	660,000	38,720	5.9	42,000	108.5
TOTAL Recurrent Expenditures	15,652,200	7,958,033	50.8	17,217,187	216.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,618,832</b>	<b>13,528,135</b>	<b>516.6</b>	<b>3,461,796</b>	<b>25.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>5,950,000</b>	<b>6,400,000</b>	<b>107.6</b>	<b>4,160,000</b>	<b>65.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>-3,331,168</b>	<b>7,128,135</b>	<b>-214.0</b>	<b>-698,204</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,945,192</b>	<b>4,945,192</b>	<b>100.0</b>	<b>7,504,984</b>	<b>151.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-8,276,360</b>	<b>2,182,943</b>	<b>-26.4</b>	<b>-8,203,188</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Elwak Market Stalls	1,400,000	21.9
	Rhamu Market Stalls	1,300,000	20.3
	Banisa Market Stalls	800,000	12.5
	All Other Projects	2,900,000	45.3
	<b>TOTAL</b>	<b>6,400,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
265	Rhamu Market Rehabilitation	700,000	16.8
265	Elwak Market Rehabilitation	600,000	14.4
265	Banissa Mkt. Ext	400,000	9.6
	All Other Projects	2,460,000	59.1
	<b>TOTAL</b>	<b>4,160,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	51.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	95.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	34.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	148.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	50.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	107.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 416 MANDERA TOWN COUNCIL**

**Province: NORTH EASTER      Summary Profile Fiscal Year 2000-2001      District: MANDERA**

(Values in Ksh)

Chairman: M.K Osman	Clerk : Kassim Kerow Ibrahim	(Ag) Treasurer: Abdishakur S. Abdi
No of employees: 33	No of Councillors: 10	Business Permit Schedule: 9
Total Yearly Salaries: 4,618,940	Total Civic Costs: 1,171,720	Business Permit Base Value: 400
Average/Employee: 139,968	Average/Councillor: 117,172	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,996,910	5,996,910	100.0	10,138,297	169.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,996,910	5,996,910	100.0	10,138,297	169.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	480,000	902,800	188.1	738,000	81.7
Market Fees	4,300,000	5,614,244	130.6	4,543,000	80.9
Others	3,711,000	3,426,142	92.3	3,964,080	115.7
Sub-Total	8,491,000	9,943,186	117.1	9,245,080	93.0
<b>TOTAL Revenues</b>	<b>14,487,910</b>	<b>15,940,096</b>	<b>110.0</b>	<b>19,383,377</b>	<b>121.6</b>
<b>EXPENDITURES</b>					
Civic	1,181,720	1,171,720	99.2	1,432,180	122.2
LA Personnel	4,682,560	4,618,940	98.6	5,227,359	113.2
LA Operations	2,083,000	3,194,192	153.3	2,052,000	64.2
LA Maintenance	262,000	472,741	180.4	416,000	88.0
TOTAL Recurrent Expenditures	8,209,280	9,457,593	115.2	9,127,539	96.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,278,630</b>	<b>6,482,503</b>	<b>103.2</b>	<b>10,255,839</b>	<b>158.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,830,787</b>	<b>4,030,787</b>	<b>105.2</b>	<b>6,350,000</b>	<b>157.5</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,447,843</b>	<b>2,451,716</b>	<b>100.2</b>	<b>3,905,839</b>	<b>159.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,166,123</b>	<b>2,070,123</b>	<b>95.6</b>	<b>3,583,119</b>	<b>173.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>281,720</b>	<b>381,593</b>	<b>135.5</b>	<b>322,720</b>	<b>84.6</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Proc. Of Project Vehicle	1,200,000	29.8
	Construction of Livestock Yard	900,000	22.3
	Adm. Support service	300,000	7.4
	All Other Projects	1,630,787	40.5
	<b>TOTAL</b>	<b>4,030,787</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
260	B/Jamhuria Clothes Mkt. Ph. 1	5,000,000	78.7
505	Township Primary School	240,000	3.8
260	livestock Mkt Acquisition	200,000	3.1
	All Other Projects	910,000	14.3
	<b>TOTAL</b>	<b>6,350,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	39.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	113.7	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 :	117.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	115.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	105.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	95.6	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 421 MARAGUA COUNTY COUNCIL**

Province: CENTRAL

**Summary Profile Fiscal Year 2000/2001 District: MARAGUA**

(Values in Ksh)

Chairman: Cyrus Ruru Mwaura	Clerk . P. M. G Kamau	(Ag) Treasurer C.N Gititi
No of employees 160	No of Councillors 16	Business Permit Schedule 10
Total Yearly Salaries: 17,469,826	Total Civic Costs. 3,205,921	Business Permit Base Value: 500
Average/Employee 109,186	Average/Councillor: 200,370	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,086,283	16,086,283	100.0	19,102,684	118.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	16,086,283	16,086,283	100.0	19,102,684	118.8
Local Revenues					
CILOR	1,000,000	400,000	40.0	500,000	125.0
Property Rates	0	66,941	0.0	20,000	29.9
Single Business Permit	12,000,000	13,239,885	110.3	12,000,000	90.6
Market Fees	6,000,000	5,670,644	94.5	7,000,000	123.4
Others	25,073,000	14,965,536	59.7	19,674,000	131.5
Sub-Total	44,073,000	34,343,006	77.9	39,194,000	114.1
TOTAL Revenues	60,159,283	50,429,289	83.8	58,296,684	115.6
<b>EXPENDITURES</b>					
Civic	11,045,640	3,205,921	29.0	3,740,000	116.7
LA Personnel	25,149,100	17,469,826	69.5	20,069,840	114.9
LA Operations	2,096,000	6,134,830	292.7	7,082,000	115.4
LA Maintenance	4,240,000	6,271,053	147.9	6,814,000	108.7
TOTAL Recurrent Expenditures	42,530,740	33,081,630	77.8	37,705,840	114.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>17,628,543</b>	<b>17,347,659</b>			
CAPITAL EXPENDITURES	9,391,000	8,900,284	73.5	8,000,000	115.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>8,237,543</b>	<b>8,447,375</b>			
DEBT RESOLUTION REPAYMENTS	6,695,283	9,612,804	143.6	11,102,684	115.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,542,260</b>	<b>-1,165,429</b>			

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Retrenchment Programme	6,420,284	93.0
	Computer equipment	300,000	4.3
	Kangari Bus Park	180,000	2.6
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>6,900,284</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Purchase of 2 Motor vehicles	3,000,000	37.5
205	Office Extension	300,000	3.8
240	Maragua Ridge Dispensary	200,000	2.5
	All Other Projects	4,500,000	56.3
	<b>TOTAL</b>	<b>8,000,000</b>	<b>100.00</b>

FINANCIAL PERFORMANCE RATIO			
LATF Personnel Ratio	54.0	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	141.2	Total Planned Capital Projects compared to LATF Service Delivery Amount	
Civic Ratio	9.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures	
Local Revenue Performance Ratio	77.9	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio	77.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio	73.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio	143.6	Total Actual Resolution Payments compared to Planned Resolution Payments	

**LA CODE : 426 MARAGUA TOWN COUNCIL**

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001

District: MARAGUA

(Values in Ksh)

Chairman: Stephen Mugera	Clerk : Philip Kinuthia Mwangi	Treasurer: Bernard G. Kinyagia
No of employees: 60	No of Councillors: 8	Business Permit Schedule: 8
Total Yearly Salaries: 4,957,300	Total Civic Costs: 1,260,689	Business Permit Base Value: 350
Average/Employee: 82,622	Average/Councillor: 157,586	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,028,198	5,028,198	100.0	8,382,103	166.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,028,198	5,028,198	100.0	8,382,103	166.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	3,032,340	54,288	1.8	3,576,000	6,587.1
Single Business Permit	2,992,340	1,408,603	47.1	4,168,000	295.9
Market Fees	1,860,000	758,920	40.8	1,947,000	256.5
Others	4,469,260	3,626,553	81.1	3,821,100	105.4
Sub-Total	12,353,940	5,848,364	47.3	13,512,100	231.0
<b>TOTAL Revenues</b>	<b>17,382,138</b>	<b>10,876,562</b>	<b>62.6</b>	<b>21,894,203</b>	<b>201.3</b>
<b>EXPENDITURES</b>					
Civic	1,362,000	1,260,689	92.6	1,373,500	108.9
LA Personnel	7,267,480	4,957,300	68.2	7,322,720	147.7
LA Operations	3,038,000	796,945	26.2	3,593,000	450.8
LA Maintenance	676,000	458,976	67.9	566,000	123.3
TOTAL Recurrent Expenditures	12,343,480	7,473,910	60.5	12,855,220	172.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,038,658</b>	<b>3,402,652</b>	<b>67.5</b>	<b>9,038,983</b>	<b>265.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>4,534,000</b>	<b>2,103,770</b>	<b>46.4</b>	<b>7,182,103</b>	<b>341.4</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>504,658</b>	<b>1,298,882</b>	<b>257.4</b>	<b>1,856,880</b>	<b>143.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>494,198</b>	<b>810,696</b>	<b>164.0</b>	<b>1,200,000</b>	<b>148.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>10,460</b>	<b>488,186</b>	<b>4,667.2</b>	<b>656,880</b>	<b>134.6</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Samar Market	635,402	30.2
	Roads	552,104	26.2
	Office rehabilitation	355,744	18.9
	All Other Projects	560,520	26.6
	<b>TOTAL</b>	<b>2,103,770</b>	<b>100.0</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Civic Vehicle	1,500,000	20.9
230	Electrification	1,200,000	16.7
900	water Project	1,000,000	13.9
	All Other Projects	3,482,103	48.5
	<b>TOTAL</b>	<b>7,182,103</b>	<b>100.0</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	41.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	172.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	16.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	47.3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	60.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	46.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	164.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 431 MARAKWET COUNTY COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001

District: MARAKWET

( Values in Ksh)

Chairman: Julius Cheboi	Clerk : Richard Toroitich Chepkonga	(Ag) Treasurer: Francis Kangogo Tibai
No of employees: 22	No of Councillors: 37	Business Permit Schedule: 6
Total Yearly Salaries: 2,980,818	Total Civic Costs: 4,197,785	Business Permit Base Value: 250
Average/Employee: 135,492	Average/Councillor: 113,454	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,383,085	8,383,085	100.0	9,806,487	117.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,383,085	8,383,085	100.0	9,806,487	117.0
<b>Local Revenues</b>					
CILOR	4,851,420	2,000,000	41.2	4,851,420	242.6
Property Rates	200,000	19,590	9.8	200,000	1,020.9
Single Business Permit	1,430,000	1,095,160	76.6	1,500,000	137.0
Market Fees	2,999,000	1,151,910	38.4	2,979,500	258.7
Others	2,431,500	1,308,664	53.8	2,014,800	154.0
Sub-Total	11,911,920	5,575,324	46.8	11,545,720	207.1
<b>TOTAL Revenues</b>	<b>20,295,005</b>	<b>13,958,409</b>	<b>68.8</b>	<b>21,352,207</b>	<b>153.0</b>
<b>EXPENDITURES</b>					
Civic	4,171,520	4,197,785	100.6	4,116,800	98.1
LA Personnel	4,686,000	2,980,818	63.6	4,810,567	161.4
LA Operations	2,923,740	1,983,088	67.8	3,010,100	151.8
LA Maintenance	1,580,524	736,811	46.6	3,483,800	472.8
TOTAL Recurrent Expenditures	13,361,784	9,898,502	74.1	15,421,267	155.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,933,221</b>	<b>4,059,907</b>	<b>58.6</b>	<b>5,930,940</b>	<b>146.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,978,852</b>	<b>1,106,303</b>	<b>37.1</b>	<b>4,533,562</b>	<b>409.8</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>3,954,369</b>	<b>2,953,604</b>	<b>74.7</b>	<b>1,397,378</b>	<b>47.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,823,710</b>	<b>3,702,660</b>	<b>96.8</b>	<b>2,372,925</b>	<b>64.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>130,659</b>	<b>-749,056</b>	<b>-573.3</b>	<b>-975,547</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Kapcherop staghter House	368,334	33.3
	F/Abstract of Accounts	180,000	16.3
	Telephone Switchboard	134,859	12.2
	All Other Projects	423,110	38.2
	<b>TOTAL</b>	<b>1,106,303</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of Tractor/Trailer	2,083,200	46.0
505	Contr. To rehabilitation of Schools	900,000	19.9
205	Office extension	800,000	17.6
	All Other Projects	750,362	16.6
	<b>TOTAL</b>	<b>4,533,562</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	40.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	90.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	42.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	46.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	74.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	37.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	96.8	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 436 MARALAL TOWN COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: SAMBURU

(Values in Ksh)

Chairman: Charles Letiwa	Clerk : Paul K. Bii	(Ag) Treasurer: S.Lekupe
No of employees: 33	No of Councillors: 7	Business Permit Schedule: 9
Total Yearly Salaries: 3,076,600	Total Civic Costs: 1,294,075	Business Permit Base Value: 400
Average/Employee: 93,230	Average/Councillor: 184,868	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,597,903	3,597,903	100.0	5,205,233	144.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,597,903	3,597,903	100.0	5,205,233	144.7
Local Revenues					
CILOR	400,000	0	0.0	400,000	0.0
Property Rates	0	189,999	0.0	0	0.0
Single Business Permit	2,396,000	2,157,704	90.1	2,460,000	114.0
Market Fees	593,560	200,250	33.7	748,000	373.5
Others	6,479,600	5,122,989	79.1	5,526,000	107.9
Sub-Total	9,869,160	7,670,942	77.7	9,134,000	119.1
<b>TOTAL Revenues</b>	<b>13,467,063</b>	<b>11,268,845</b>	<b>83.7</b>	<b>14,339,233</b>	<b>127.2</b>
<b>EXPENDITURES</b>					
Civic	1,218,000	1,294,075	106.2	1,262,000	97.5
LA Personnel	4,810,340	3,076,600	64.0	4,260,160	138.5
LA Operations	2,626,700	1,554,191	59.2	2,069,700	133.2
LA Maintenance	1,382,000	1,070,802	77.5	1,376,200	128.5
TOTAL Recurrent Expenditures	10,037,040	6,995,668	69.7	8,968,060	128.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,430,023</b>	<b>4,273,177</b>	<b>124.6</b>	<b>5,371,173</b>	<b>125.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>100.0</b>	<b>3,158,421</b>	<b>175.5</b>
<b>LOAN REPAYMENTS</b>	<b>322,000</b>	<b>0</b>	<b>0.0</b>	<b>322,000</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,308,023</b>	<b>2,473,177</b>	<b>189.1</b>	<b>1,890,752</b>	<b>76.5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,097,903</b>	<b>1,496,812</b>	<b>136.3</b>	<b>1,496,812</b>	<b>100.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>210,120</b>	<b>976,365</b>	<b>464.7</b>	<b>393,940</b>	<b>40.3</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rehabilitation of KUL 971	700,000	38.9
	Access roads	500,000	27.8
	Sanitation (Waste Disposal Site)	400,000	22.2
	All Other Projects	200,000	11.1
	<b>TOTAL</b>	<b>1,800,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	purchase of Motor Vehicle	2,000,000	63.3
265	Rehabilitation of the Old Market	500,000	15.8
255	Rehabilitation of Rental Houses	458,421	14.5
	All Other Projects	200,000	6.3
	<b>TOTAL</b>	<b>3,158,421</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	41.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	147.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	18.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	77.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	69.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	136.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: COAST

District: KILIFI

(Values in Ksh)

Chairman: Awath S. Awath Clerk: William M. Jilani (Ag) Treasurer: Paul T Mwazo  
 No of employees: 64 No of Councillors: 8 Business Permit Schedule 10  
 Total Yearly Salaries: 5,236,624 Total Civic Costs: 1,173,194 Business Permit Base Value: 500  
 Average/Employee: 81,822 Average/Councillor: 146,649

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,658,892	5,658,892	100.0	7,647,747	135.1
Road Maintenance Levy Fund (RMLF)	47,000	0	0.0	0	0.0
Sub-Total	5,705,892	5,658,892	99.2	7,647,747	135.1
<b>Local Revenues</b>					
CILOR	0	0	0.0	47,000	0.0
Property Rates	698,285	315,084	45.1	743,000	235.8
Single Business Permit	2,310,000	2,658,800	115.1	2,550,000	95.9
Market Fees	1,148,400	522,380	45.5	1,403,400	268.7
Others	6,691,010	6,415,155	95.9	7,229,350	112.7
Sub-Total	10,847,695	9,911,399	91.4	11,972,750	120.8
<b>TOTAL Revenues</b>	<b>16,553,587</b>	<b>15,570,291</b>	<b>94.1</b>	<b>19,620,497</b>	<b>126.0</b>
<b>EXPENDITURES</b>					
Civic	0	1,173,194	0.0	3,058,364	260.7
LA Personnel	7,233,681	5,236,624	72.4	6,089,158	116.3
LA Operations	2,803,080	2,874,681	102.8	3,114,000	108.3
LA Maintenance	432,000	797,892	184.7	1,920,000	240.6
<b>TOTAL Recurrent Expenditures</b>	<b>10,468,761</b>	<b>10,082,391</b>	<b>96.3</b>	<b>14,181,522</b>	<b>140.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>5,275,000</b>	<b>3,619,646</b>	<b>68.6</b>	<b>4,300,000</b>	<b>118.8</b>
<b>LOAN REPAYMENTS</b>	<b>20,000</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>500,000</b>	<b>512,512</b>	<b>102.5</b>	<b>780,747</b>	<b>152.3</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of refuse collection vehicle	2,690,000	74.3
	Hall partitioning	388,646	10.7
	Preparation of final accounts	291,000	8.0
	All Other Projects	250,000	6.9
	<b>TOTAL</b>	<b>3,619,646</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
230	Street Lighting	1,200,000	27.9
800	Levelling and Fencing of Proposed Matatu/Bus Park	1,000,000	23.3
900	Construction of Public Toilets	600,000	14.0
	All Other Projects	1,500,000	34.9
	<b>TOTAL</b>	<b>4,300,000</b>	<b>100.00</b>

LATF Personnel Ratio : 44.5 Total Planned Personnel Expenditures compared to Total Expenditures  
 LATF Capital Ratio : 168.1 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 : 91.4 Total Actual Local Revenues 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 : 68.6 Total Actual Capital Expenditures compared to Planned Capital Expenditures  
 Debt Resolution Performance Ratio : 102.5 Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 446 MARSABIT COUNTY COUNCIL**

Province: EASTERN

**Summary Profile Fiscal Year 2000-2001 District: MARSABIT**

(Values in Ksh)

Chairman: Muhamoud Kochale	Clerk : Shariff Mohamed Rashid	(Ag) Treasurer: Issa Hassan Mohamed
No of employees: 41	No of Councillors: 36	Business Permit Schedule: 9
Total Yearly Salaries: 4,505,074	Total Civic Costs: 5,152,210	Business Permit Base Value: 400
Average/Employee: 109,880	Average/Councillor: 143,117	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,455,577	7,455,577	100.0	8,687,173	116.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,455,577	7,455,577	100.0	8,687,173	116.5
Local Revenues					
CILOR	2,469,680	3,000,000	121.5	2,469,680	82.3
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,665,920	1,671,034	100.3	1,760,000	105.3
Market Fees	0	249,487	0.0	1,295,200	519.1
Others	10,896,260	5,126,365	47.0	9,919,800	193.5
Sub-Total	15,031,860	10,046,885	66.8	15,444,680	153.7
<b>TOTAL Revenues</b>	<b>22,487,437</b>	<b>17,502,462</b>	<b>77.8</b>	<b>24,131,853</b>	<b>137.9</b>
<b>EXPENDITURES</b>					
Civic	4,371,200	5,152,210	117.9	4,562,400	88.8
LA Personnel	6,195,300	4,505,074	72.7	6,386,400	141.8
LA Operations	2,013,000	2,090,007	103.8	3,535,700	169.2
LA Maintenance	1,878,000	1,136,015	60.5	1,152,889	101.5
<b>TOTAL Recurrent Expenditures</b>	<b>14,457,500</b>	<b>12,883,306</b>	<b>89.1</b>	<b>15,637,389</b>	<b>121.4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>8,029,937</b>	<b>4,619,156</b>	<b>57.5</b>	<b>8,494,464</b>	<b>183.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,800,000</b>	<b>1,713,955</b>	<b>45.1</b>	<b>5,224,100</b>	<b>304.8</b>
<b>LOAN REPAYMENTS</b>	<b>214,000</b>	<b>0</b>	<b>0.0</b>	<b>100,000</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>4,015,937</b>	<b>2,905,202</b>	<b>72.3</b>	<b>3,169,464</b>	<b>109.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,641,577</b>	<b>2,626,714</b>	<b>160.0</b>	<b>1,826,284</b>	<b>69.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,374,360</b>	<b>278,488</b>	<b>11.7</b>	<b>1,343,180</b>	<b>482.9</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Dukana slaughter slab	106,055	6.2
	Turbi slaughter slab	92,500	5.4
	Mwangaza pr. Sch. Roofing	74,000	4.3
	All Other Projects	1,441,400	84.1
	<b>TOTAL</b>	<b>1,713,955</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	One land Cruiser	3,000,000	57.4
505	Ruso Primary School (Roofing)	200,000	3.8
265	Loyangalani Public Toilet (25)	150,000	2.9
	All Other Projects	1,874,100	35.9
	<b>TOTAL</b>	<b>5,224,100</b>	<b>100.00</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)			
LATF Personnel Ratio :	47.4	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio :	126.9	Total Planned Capital Projects compared to LATF Service Delivery Amount	
Civic Ratio :	40.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures	
Local Revenue Performance Ratio :	66.8	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio :	89.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio :	45.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio :	160.0	Total Actual Resolution Payments compared to Planned Resolution Payments	

**LA CODE : 451 MASAKU COUNTY COUNCIL**

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: MACHAKOS

( Values in Ksh)

Chairman: Benson I. Mbai	(Ag) Clerk : Boniface M. Kaboi	(Ag) Treasurer: Jimmy M. Kiamba
No of employees: 405	No of Councillors: 48	Business Permit Schedule: 8
Total Yearly Salaries: 35,300,231	Total Civic Costs: 3,916,395	Business Permit Base Value: 350
Average/Employee: 87,161	Average/Councillor: 81,592	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	28,929,827	28,929,827	100.0	34,602,236	119.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	28,929,827	28,929,827	100.0	34,602,236	119.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,846,940	28,580	1.5	2,171,570	7,598.2
Single Business Permit	18,202,740	14,095,241	77.4	17,826,996	126.5
Market Fees	9,118,720	5,200,498	57.0	6,884,720	132.4
Others	39,196,320	50,003,228	127.6	39,825,445	79.6
Sub-Total	68,364,720	69,327,547	101.4	66,708,731	96.2
<b>TOTAL Revenues</b>	<b>97,294,547</b>	<b>98,257,374</b>	<b>101.0</b>	<b>101,310,967</b>	<b>103.1</b>
<b>EXPENDITURES</b>					
Civic	9,339,405	3,916,395	41.9	9,173,900	234.2
LA Personnel	36,422,720	35,300,231	96.9	35,873,800	101.6
LA Operations	22,263,452	19,396,251	87.1	23,512,928	121.2
LA Maintenance	11,030,000	9,793,848	88.8	7,238,570	73.9
TOTAL Recurrent Expenditures	79,055,577	68,406,725	86.5	75,799,198	110.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>18,238,970</b>	<b>29,850,649</b>	<b>163.7</b>	<b>25,511,769</b>	<b>85.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>11,436,407</b>	<b>9,936,512</b>	<b>86.9</b>	<b>16,275,980</b>	<b>163.8</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>6,802,563</b>	<b>19,914,137</b>	<b>292.7</b>	<b>9,800,829</b>	<b>49.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>7,420,000</b>	<b>7,894,822</b>	<b>106.4</b>	<b>9,397,426</b>	<b>119.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-617,437</b>	<b>12,019,315</b>	<b>-1,946.6</b>	<b>403,403</b>	<b>3.4</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Grading of access roads	3,975,197	40.0
	Construction of latrines	1,732,355	17.4
	Rehabilitation of boreholes	1,500,000	15.1
	All Other Projects	2,728,960	27.5
	<b>TOTAL</b>	<b>9,936,512</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
905	Scooping of Earth dams, Gabb	7,743,900	47.6
360	Purchase of Land Rover	3,000,000	18.4
320	Survey Equipment	2,500,000	15.4
	All Other Projects	3,032,080	18.6
	<b>TOTAL</b>	<b>16,275,980</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	46.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	129.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	5.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	101.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	86.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	86.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	106.4	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 456 MASIMBA TOWN COUNCIL**

Province: NYANZA

**Summary Profile Fiscal Year 2000-2001 District: KISII**

(Values in Ksh)

Chairman: Charles Nyakora	Clerk : Charles Owando	(Ag) Treasurer: Jane Nyakoiro(Mrs)
No of employees: 50	No of Councillors: 8	Business Permit Schedule: 7
Total Yearly Salaries: 1,087,885	Total Civic Costs: 478,825	Business Permit Base Value: 300
Average/Employee: 21,758	Average/Councillor: 59,853	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,426,853	2,426,853	100.0	2,913,058	120.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,426,853	2,426,853	100.0	2,913,058	120.0
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	405,380	29.0	1,630,000	402.1
Market Fees	0	359,495	0.0	0	0.0
Others	3,306,200	457,040	13.8	5,816,200	1,272.6
Sub-Total	4,706,200	1,221,915	26.0	7,446,200	609.4
<b>TOTAL Revenues</b>	<b>7,133,053</b>	<b>3,648,768</b>	<b>51.2</b>	<b>10,359,258</b>	<b>283.9</b>
<b>EXPENDITURES</b>					
Civic	1,173,600	478,825	40.8	2,173,600	453.9
LA Personnel	2,849,220	1,087,885	38.2	3,971,040	365.0
LA Operations	809,000	247,530	30.6	804,400	325.0
LA Maintenance	270,000	1,920	0.7	328,000	17,083.3
TOTAL Recurrent Expenditures	5,101,820	1,816,160	35.6	7,277,040	400.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,031,233</b>	<b>1,832,608</b>	<b>90.2</b>	<b>3,082,218</b>	<b>168.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>728,056</b>	<b>1,350,000</b>	<b>185.4</b>	<b>873,917</b>	<b>64.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>459,280</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,303,177</b>	<b>23,328</b>	<b>1.8</b>	<b>2,208,301</b>	<b>9,466.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,598,797</b>	<b>459,280</b>	<b>28.7</b>	<b>2,039,141</b>	<b>444.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-295,620</b>	<b>-435,952</b>	<b>147.5</b>	<b>169,160</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Office & town hall	1,350,000	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,350,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of Pick up Vehicle	400,000	45.8
205	Construction of Office Premises	250,917	28.7
260	Digging of Latrines	65,000	7.4
	All Other Projects	158,000	18.1
	<b>TOTAL</b>	<b>873,917</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	48.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	68.5	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 :	26.0	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	35.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	185.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	28.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

District: MACHAKOS

(Values in Ksh)

Chairman: P.M. Mbithi	(Ag) Clerk :A.K Mutuku	(Ag) Treasurer:
No of employees: 56	No of Councillors: 8	Business Permit Schedule: 8
Total Yearly Salaries: 4,276,156	Total Civic Costs: 1,167,654	Business Permit Base Value: 350
Average/Employee: 76,360	Average/Councillor: 145,957	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,391,317	2,391,317	100.0	2,553,491	106.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,391,317	2,391,317	100.0	2,553,491	106.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	6,820,480	2,795,635	41.0	2,546,700	91.1
Market Fees	1,104,480	1,011,135	91.5	860,580	85.1
Others	2,986,940	2,543,388	85.2	7,818,640	307.4
Sub-Total	10,911,900	6,350,158	58.2	11,225,900	176.8
<b>TOTAL Revenues</b>	<b>13,303,217</b>	<b>8,741,475</b>	<b>65.7</b>	<b>13,779,391</b>	<b>157.6</b>
<b>EXPENDITURES</b>					
Civic	1,130,800	1,167,654	103.3	1,272,400	109.0
LA Personnel	6,739,820	4,276,156	63.4	4,334,540	101.4
LA Operations	2,170,980	1,923,328	88.6	2,534,900	131.8
LA Maintenance	1,040,000	1,260,258	121.2	1,174,800	93.2
<b>TOTAL Recurrent Expenditures</b>	<b>11,081,400</b>	<b>8,627,396</b>	<b>77.9</b>	<b>9,316,640</b>	<b>108.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,480,000</b>	<b>1,200,000</b>	<b>81.1</b>	<b>1,200,000</b>	<b>100.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>911,317</b>	<b>0</b>	<b>0.0</b>	<b>1,253,491</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Bus park	400,000	33.3
	Preparation of LADP	200,000	16.7
	Construction of Drift -Kithimani	100,000	8.3
	All Other Projects	500,000	41.7
	<b>TOTAL</b>	<b>1,200,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
800	Purchase of Land for Bus/Park	400,000	33.3
100	Preparation of Ladp	200,000	16.7
400	Construction of 1 Drift	100,000	8.3
	All Other Projects	500,000	41.7
	<b>TOTAL</b>	<b>1,200,000</b>	<b>100.00</b>

LATF Personnel Ratio :	57.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	190.4	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 :	58.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	77.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	81.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 466 MAUA MUNICIPAL COUNCIL**

Province: EASTERN

Summary Profile Fiscal Year 2000-2001

District: NYAMBENE

(Values in Ksh)

Mayor: J.N. Karunge	Clerk : F.K Rimberia	Treasurer: O.K.Mweu
No of employees: 56	No of Councillors: 8	Business Permit Schedule: 12
Total Yearly Salaries: 6,072,720	Total Civic Costs: 1,320,000	Business Permit Base Value: 700
Average/Employee: 108,441	Average/Councillor: 165,000	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,538,575	2,538,575	100.0	2,953,168	116.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,538,575	2,538,575	100.0	2,953,168	116.3
Local Revenues					
CILOR	732,000	300,000	41.0	360,000	120.0
Property Rates	87,880	35,000	39.8	101,200	289.1
Single Business Permit	3,200,000	2,139,200	66.9	3,600,000	168.3
Market Fees	1,780,000	1,243,850	69.9	1,882,000	151.3
Others	7,847,600	4,899,351	62.4	10,634,600	217.1
Sub-Total	13,647,480	8,617,401	63.1	16,577,800	192.4
<b>TOTAL Revenues</b>	<b>16,186,055</b>	<b>11,155,976</b>	<b>68.9</b>	<b>19,530,968</b>	<b>175.1</b>
<b>EXPENDITURES</b>					
Civic	1,552,200	1,320,000	85.0	2,091,000	158.4
LA Personnel	7,363,060	6,072,720	82.5	9,594,740	158.0
LA Operations	3,950,845	2,159,000	54.6	4,411,168	204.3
LA Maintenance	1,019,938	667,000	65.4	1,026,200	153.9
TOTAL Recurrent Expenditures	13,886,043	10,218,720	73.6	17,123,108	167.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,300,012</b>	<b>937,256</b>	<b>40.8</b>	<b>2,407,860</b>	<b>256.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,270,492</b>	<b>1,270,492</b>	<b>100.0</b>	<b>1,500,000</b>	<b>118.1</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,029,520</b>	<b>-333,238</b>	<b>-32.4</b>	<b>907,860</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>600,000</b>	<b>600,238</b>	<b>100.0</b>	<b>877,600</b>	<b>146.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>429,520</b>	<b>-933,474</b>	<b>-217.3</b>	<b>30,260</b>	<b>0.0</b>

**FY 2000-2001 Implemented Projects**

Code	Project Description	Amount(Ksh)	%
	Sewage site bridge	798,780	62.9
	Kathima bridge	197,208	15.5
	Refuse receptables	100,000	7.9
	All Other Projects	174,504	13.7
	<b>TOTAL</b>	<b>1,270,492</b>	<b>100.00</b>

**FY 2001-2002 Planned Projects**

Code	Project Description	Amount(Ksh)	%
265	Fencing Market	700,000	46.7
805	Bus Park	400,000	26.7
320	Moulders	250,000	16.7
	All Other Projects	150,000	10.0
	<b>TOTAL</b>	<b>1,500,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	46.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	155.4	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 :	63.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	73.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**PROF - 471 MACHAKOS MUNICIPAL COUNCIL**  
**Province: EASTERN      Summary Profile Fiscal Year 2000-2001      District: MACHAKOS**

(Values in Ksh)

Mayor: Peter M. Mailu	Clerk: Gedion Muindi	Treasurer: Gregory Katku Mulandi
No of employees: 219	No of Councillors: 13	Business Permit Schedule: 9
Total Yearly Salaries: 16,743,693	Total Civic Costs: 3,439,239	Business Permit Base Value: 400
Average/Employee: 76,455	Average/Councillor: 264,557	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,867,778	5,867,778	100.0	6,729,955	114.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,867,778	5,867,778	100.0	6,729,955	114.7
Local Revenues					
CILOR	5,000,000	0	0.0	5,000,000	0.0
Property Rates	5,000,000	7,970,255	159.4	7,800,000	97.9
Single Business Permit	4,699,640	4,566,520	97.2	4,157,000	91.0
Market Fees	1,843,900	1,315,777	71.4	2,014,000	153.1
Others	42,012,220	25,498,646	60.7	46,107,000	180.8
Sub-Total	58,555,760	39,351,198	67.2	65,078,000	165.4
<b>TOTAL Revenues</b>	<b>64,423,538</b>	<b>45,218,976</b>	<b>70.2</b>	<b>71,807,955</b>	<b>158.8</b>
<b>EXPENDITURES</b>					
Civic	3,548,240	3,439,239	96.9	3,547,000	103.1
LA Personnel	19,084,600	16,743,693	87.7	17,659,000	105.5
LA Operations	24,127,400	23,896,922	99.0	20,762,000	86.9
LA Maintenance	2,311,100	1,643,200	71.1	3,939,000	239.7
TOTAL Recurrent Expenditures	49,071,340	45,723,054	93.2	45,907,000	100.4
	<b>15,352,198</b>				
<b>CAPITAL EXPENDITURES</b>	2,726,956	2,375,926	87.1	8,300,000	349.3
<b>LOAN REPAYMENTS</b>	2,362,732	0	0.0	0	0.0
	<b>10,292,510</b>	<b>2,680,000</b>			
<b>DEBT RESOLUTION REPAYMENTS</b>	4,010,087	2,743,487	68.4	1,000,000	36.4
	<b>6,252,423</b>	<b>5,623,487</b>			

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Road grading	1,225,926	51.8
	Sewer extension	750,000	31.6
	Office ext.Mayor's parlour	400,000	16.8
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>2,375,926</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
905	K.M.C./Sofia Ph 4 Sewer Ext.	2,200,000	26.5
360	Toyota Pick - Up	1,800,000	21.7
360	Peugeot 406	1,600,000	19.3
	All Other Projects	2,700,000	32.5
	<b>TOTAL</b>	<b>8,300,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	36.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	226.2	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	67.2	Total Actual Local Revenues 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	87.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	68.4	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 476 MBEERE COUNTY COUNCIL**

Province: **EASTERN**

**Summary Profile Fiscal Year 2000-2001 District: MBEERE**

(Values in Ksh)

Chairman: I.I. Ngunia	Clerk : Esbon Njeru Mate	Treasurer: Antony Mungai Kirika
No of employees: 85	No of Councillors: 19	Business Permit Schedule: 11
Total Yearly Salaries: 7,499,957	Total Civic Costs: 3,923,356	Business Permit Base Value: 600
Average/Employee: 88,235	Average/Councillor: 206,492	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,945,204	9,945,204	100.0	11,691,648	117.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,945,204	9,945,204	100.0	11,691,648	117.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,973,600	5,417,508	182.2	4,960,000	91.6
Market Fees	3,620,000	1,466,149	40.5	2,742,000	187.0
Others	12,313,760	6,508,746	52.9	11,208,626	172.2
Sub-Total	18,907,360	13,392,403	70.8	18,908,626	141.2
<b>TOTAL Revenues</b>	<b>28,852,564</b>	<b>23,337,607</b>	<b>80.9</b>	<b>30,600,274</b>	<b>131.1</b>
<b>EXPENDITURES</b>					
Civic	4,410,000	3,923,356	89.0	4,524,000	115.3
LA Personnel	8,330,020	7,499,957	90.0	8,431,900	112.4
LA Operations	4,110,000	5,357,654	130.4	4,196,000	78.3
LA Maintenance	7,490,000	1,218,881	16.3	1,300,000	106.7
TOTAL Recurrent Expenditures	24,340,020	17,999,848	74.0	18,451,900	102.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,512,544</b>	<b>5,337,759</b>	<b>118.3</b>	<b>12,148,374</b>	<b>227.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,985,000</b>	<b>2,140,000</b>	<b>71.7</b>	<b>8,301,648</b>	<b>387.9</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,527,544</b>	<b>3,197,759</b>	<b>209.3</b>	<b>3,846,726</b>	<b>120.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>600,000</b>	<b>1,696,475</b>	<b>282.7</b>	<b>1,000,000</b>	<b>58.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>927,544</b>	<b>1,501,284</b>	<b>161.9</b>	<b>2,846,726</b>	<b>189.6</b>

**FY 2000-2001 Implemented Projects**

Code	Project Description	Amount(Ksh)	%
	Boreholes- Water improvement	600,000	28.0
	Concll S/ House - Siakago	300,000	14.0
	Purchase of motor cycle	300,000	14.0
	All Other Projects	940,000	43.9
	<b>TOTAL</b>	<b>2,140,000</b>	<b>100.00</b>

**FY 2001-2002 Planned Projects**

Code	Project Description	Amount(Ksh)	%
350	1 Tipper Truck Lorry	5,800,000	69.9
900	Water Improvement Makutano	1,000,000	12.0
900	Siakago Market Permanent Lock Ups	800,000	9.6
	All Other Projects	701,648	8.5
	<b>TOTAL</b>	<b>8,301,648</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	42.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	175.5	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 :	70.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	74.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	71.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	282.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

District: SUBA

(Values in Ksh)

Chairman: Jack O.Lazarus	Clerk . Benson Oloo Opiyo	(Ag) Treasurer. Cephas Okoth Otieno
No of employees: 70	No of Councillors: 6	Business Permit Schedule: 10
Total Yearly Salaries: 2,284,456	Total Civic Costs: 774,642	Business Permit Base Value: 500
Average/Employee: 32,349	Average/Councillor: 129,107	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,717,684	4,717,684	100.0	6,651,032	141.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,717,684	4,717,684	100.0	6,651,032	141.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	800,000	852,330	106.5	900,000	105.6
Market Fees	906,000	878,000	96.9	1,000,000	113.9
Others	2,499,000	2,206,065	88.3	3,777,600	171.2
Sub-Total	4,205,000	3,936,395	93.6	5,877,600	144.2
<b>TOTAL Revenues</b>	<b>8,922,684</b>	<b>8,654,079</b>	<b>97.0</b>	<b>12,328,632</b>	<b>142.5</b>
<b>EXPENDITURES</b>					
Civic	659,100	774,642	117.5	910,600	117.6
LA Personnel	2,689,540	2,264,456	84.2	3,573,116	157.8
LA Operations	2,106,721	881,623	41.8	105,200	11.9
LA Maintenance	135,000	52,104	38.6	134,400	257.9
<b>TOTAL Recurrent Expenditures</b>	<b>5,590,361</b>	<b>3,972,825</b>	<b>71.1</b>	<b>4,723,316</b>	<b>118.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,830,610</b>	<b>1,503,198</b>	<b>53.1</b>	<b>3,790,619</b>	<b>252.2</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>349,753</b>	<b>1,933,481</b>	<b>552.8</b>	<b>1,160,413</b>	<b>60.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of vehicle	1,000,000	66.5
	Town Stadium	251,000	16.7
	Improvement of Bus park	175,000	11.6
	All Other Projects	77,198	5.1
	<b>TOTAL</b>	<b>1,503,198</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
800	Bus Park Project	1,500,000	39.6
210	Building Rusinga Fish Banda	1,200,000	31.7
405	Opening and Grading Roads	300,000	7.9
	All Other Projects	790,619	20.9
	<b>TOTAL</b>	<b>3,790,619</b>	<b>100.00</b>

LATF Personnel Ratio	36.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	104.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	19.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	93.6	Total Actual Local Revenues 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	53.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	552.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

District: MERU

(Values in Ksh)

Chairman: S.K. Rwitto	(Ag) Clerk : F M. Raimburi	(Ag) Treasurer: Mary Karimi Mucangi
No of employees: 225	No of Councillors: 68	Business Permit Schedule: 6
Total Yearly Salaries: 16,113,223	Total Civic Costs: 6,056,890	Business Permit Base Value: 250
Average/Employee: 71,614	Average/Councillor: 89,072	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,791,433	19,791,433	100.0	23,574,048	119.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	19,791,433	19,791,433	100.0	23,574,048	119.1
Local Revenues					
CILOR	2,100,000	1,500,385	71.4	2,147,000	143.1
Property Rates	191,160	141,495	74.0	1,791,160	1,265.9
Single Business Permit	3,797,360	9,400,804	247.6	6,237,080	66.3
Market Fees	6,710,040	4,021,927	59.9	3,465,360	85.9
Others	35,346,200	9,217,511	26.1	38,547,440	418.2
Sub-Total	48,144,760	24,282,122	50.4	52,178,040	214.9
<b>TOTAL Revenues</b>	<b>67,936,193</b>	<b>44,073,555</b>	<b>64.9</b>	<b>75,752,088</b>	<b>171.9</b>
<b>EXPENDITURES</b>					
Civic	6,216,540	6,056,890	97.4	10,988,800	181.4
LA Personnel	20,673,520	16,113,223	77.9	21,308,480	132.2
LA Operations	9,132,580	3,019,035	33.1	10,568,060	350.0
LA Maintenance	5,631,360	2,624,891	46.6	7,014,220	267.2
<b>TOTAL Recurrent Expenditures</b>	<b>41,654,000</b>	<b>27,814,039</b>	<b>66.8</b>	<b>49,879,560</b>	<b>179.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>7,966,573</b>	<b>0</b>	<b>0.0</b>	<b>14,144,429</b>	<b>0.0</b>
<b>LOAN REPAYMENTS</b>	<b>118,380</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>11,874,860</b>	<b>5,493,368</b>	<b>46.3</b>	<b>9,429,619</b>	<b>171.7</b>

**FY 2000-2001 Implemented Projects  
(Details are missing)**

**FY 2001-2002 Planned Projects**

Code	Project Description	Amount(Ksh)	%
405	Grading of Roads	5,200,000	36.8
365	Plants Repair & Maint.	3,500,000	24.7
100	Consultancy Fees	2,800,000	19.8
	All Other Projects	2,644,429	18.7
	<b>TOTAL</b>	<b>14,144,429</b>	<b>100.00</b>

**PERFORMANCE INDICATORS**

LATF Personnel Ratio	43.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	114.5	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	50.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	66.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	46.3	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE: 101 MERU MUNICIPAL COUNCIL**

Province: EASTERN

Summary Profile Fiscal Year 2000-2001

District: MERU

(Values in Ksh)

Mayor: M. M'noti	Clerk: J.M Mutonga	(Ag) Treasurer: Salome Ng'ang'a
No of employees: 303	No of Councillors: 12	Business Permit Schedule: 12
Total Yearly Salaries: 19,883,875	Total Civic Costs: 2,217,045	Business Permit Base Value: 700
Average/Employee: 65,623	Average/Councillor: 184,754	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,186,666	15,186,666	100.0	28,197,132	185.7
Road Maintenance Levy Fund (RMLF)	10,940,936	10,940,936	100.0	12,490,037	114.2
Sub-Total	26,127,602	26,127,602	100.0	40,687,169	155.7
<b>Local Revenues</b>					
CILOR	3,000,000	0	0.0	1,514,742	0.0
Property Rates	6,528,460	8,314,304	127.4	7,698,551	92.6
Single Business Permit	8,433,760	7,820,676	92.7	9,079,000	116.1
Market Fees	8,109,360	4,414,781	54.4	677,840	15.4
Others	13,733,900	12,167,529	88.6	10,531,382	86.6
Sub-Total	39,805,480	32,717,290	82.2	29,501,515	90.2
<b>TOTAL Revenues</b>	<b>65,933,082</b>	<b>58,844,892</b>	<b>89.2</b>	<b>70,188,684</b>	<b>119.3</b>
<b>EXPENDITURES</b>					
Civic	2,923,000	2,217,045	75.8	3,406,920	153.7
LA Personnel	26,011,840	19,883,875	76.4	19,282,100	97.0
LA Operations	7,276,100	6,582,010	90.5	8,182,780	124.0
LA Maintenance	2,723,000	1,603,357	58.9	3,270,540	204.0
<b>TOTAL Recurrent Expenditures</b>	<b>38,933,940</b>	<b>30,286,287</b>	<b>77.8</b>	<b>34,122,340</b>	<b>112.7</b>
<b>TOTAL Recurrent Expenditures</b>	<b>38,933,940</b>	<b>30,286,287</b>	<b>77.8</b>	<b>34,122,340</b>	<b>112.7</b>
<b>CAPITAL EXPENDITURES</b>	21,140,936	21,140,936	100.0	26,490,037	125.3
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>DEBT RESOLUTION REPAYMENTS</b>	6,486,666	6,486,666	100.0	21,592,138	332.9

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Road Gravelling	9,440,936	44.7
	Revenue van	2,500,000	11.8
	Road Maintenance Van	2,500,000	11.8
	All Other Projects	6,700,000	31.7
	<b>TOTAL</b>	<b>21,140,936</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Road Gravelling	10,090,037	38.1
350	Truck for Refuse Disposal	5,000,000	18.9
360	Civic Car	3,000,000	11.3
	All Other Projects	8,400,000	31.7
	<b>TOTAL</b>	<b>26,490,037</b>	<b>100.00</b>

LATF Personnel Ratio	39.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	261.9	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	82.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	77.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 496 MERU SOUTH COUNTY COUNCIL

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: NITHI

(Values in Ksh)

Chairman Henry Mutege Mirungu	(Ag) Clerk Gitari Alphaxard Kamau	(Ag) Treasurer Stephen Raibuni itunga
No of employees 63	No of Councillors 25	Business Permit Schedule 9
Total Yearly Salaries 4,373,928	Total Civic Costs 2,182,360	Business Permit Base Value 400
Average/Employee 69,427	Average/Councillor 87,294	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,431,902	8,431,902	100.0	9,865,398	117.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,431,902	8,431,902	100.0	9,865,398	117.0
Local Revenues					
CILOR	1,203,700	800,000	66.5	1,203,700	150.5
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,924,000	2,454,567	127.6	2,176,400	88.1
Market Fees	1,379,200	1,385,360	100.4	1,646,720	118.9
Others	11,029,700	2,872,056	26.0	10,479,568	364.9
Sub-Total	15,536,600	7,511,983	48.4	15,506,388	206.4
<b>TOTAL Revenues</b>	23,968,502	15,943,885	66.5	25,371,786	159.1
<b>EXPENDITURES</b>					
Civic	2,739,480	2,182,360	79.7	3,667,260	168.0
LA Personnel	7,859,900	4,373,928	55.6	7,175,471	164.1
LA Operations	1,638,720	1,221,674	74.6	2,745,792	224.8
LA Maintenance	2,921,640	184,954	6.3	2,415,000	1,305.7
TOTAL Recurrent Expenditures	15,159,740	7,962,916	52.5	16,003,523	201.0
<b>RECURRENT SURPLUS/DEFICITS</b>	8,808,762	7,980,969	90.6	9,368,263	117.4
CAPITAL EXPENDITURES	4,215,951	499,540	11.8	5,649,239	1,130.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	4,592,811	7,481,429	162.9	5,152,313	68.9
DEBT RESOLUTION REPAYMENTS	4,215,951	5,401,139	128.1	4,215,951	78.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	376,860	2,080,290	552.0	936,362	45.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Office renovation	303,960	60.8
	Repair of grader	144,504	28.9
	Repair of trooper	51,076	10.2
	All Other Projects	0	0.0
	<b>TOTAL</b>	499,540	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Purchase of Toyota Double Cabin four Wheel Drive	2,700,000	47.8
999	Funding of Staff Retrenchment	2,449,239	43.4
405	Grading of Access Roads	500,000	8.9
	All Other Projects	0	0.0
	<b>TOTAL</b>	5,649,239	100.00

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)			
LATF Personnel Ratio	44.9	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	141.1	Total Planned Capital Projects compared to LATF Service Delivery Amount	
Civic Ratio	27.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures	
Local Revenue Performance Ratio	48.4	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio	52.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio	11.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio	128.1	Total Actual Resolution Payments compared to Planned Resolution Payments	

## LA CODE : 501 MIGORI COUNTY COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: MIGORI

( Values in Ksh)

Chairman. Alex Oduso	(Ag) Clerk Michael M K O Kodero	(Ag) Treasurer Joab Odhiambo Ouma
No of employees 164	No of Councillors 48	Business Permit Schedule 9
Total Yearly Salaries 4,273,300	Total Civic Costs 3,149,646	Business Permit Base Value 400
Average/Employee 26,057	Average/Councillor 65,618	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,939,102	14,939,102	100.0	17,718,270	118.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	14,939,102	14,939,102	100.0	17,718,270	118.6
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,000,000	1,847,385	61.6	3,000,000	162.4
Market Fees	8,400,000	3,671,687	43.7	10,852,000	295.6
Others	14,030,000	6,588,879	47.0	13,010,000	197.5
Sub-Total	25,430,000	12,107,951	47.6	26,862,000	221.9
<b>TOTAL Revenues</b>	<b>40,369,102</b>	<b>27,047,053</b>	<b>67.0</b>	<b>44,580,270</b>	<b>164.8</b>
<b>EXPENDITURES</b>					
Civic	4,881,700	3,149,646	64.5	5,539,700	175.9
LA Personnel	12,127,020	4,273,300	35.2	13,527,280	316.6
LA Operations	4,371,400	2,371,649	54.3	6,334,520	267.1
LA Maintenance	2,338,000	422,363	18.1	3,040,000	719.8
TOTAL Recurrent Expenditures	23,718,120	10,216,958	43.1	28,441,500	278.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>16,650,982</b>	<b>16,830,095</b>	<b>101.1</b>	<b>16,138,770</b>	<b>95.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>5,200,000</b>	<b>8,490,058</b>	<b>163.3</b>	<b>6,200,000</b>	<b>73.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>11,450,982</b>	<b>8,340,037</b>	<b>72.8</b>	<b>9,938,770</b>	<b>119.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,439,102</b>	<b>11,549,337</b>	<b>179.4</b>	<b>7,008,270</b>	<b>60.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>5,011,880</b>	<b>-3,209,300</b>	<b>-64.0</b>	<b>2,930,500</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Motor vehicle Purchase	4,840,930	57.0
	Hall and Offices	1,730,683	20.4
	Other projects	1,650,000	19.4
	All Other Projects	268,445	3.2
	<b>TOTAL</b>	<b>8,490,058</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
999	Other Projects	3,400,000	54.8
999	Security Boat	1,500,000	24.2
205	Hall and Office	800,000	12.9
	All Other Projects	500,000	8.1
	<b>TOTAL</b>	<b>6,200,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	46.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	84.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	30.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	47.6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	43.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	163.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	179.4	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 506 MIGORI MUNICIPAL COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: MIGORI

( Values in Ksh)

Mayor: Charles Ambuko Ombori	Clerk : Rosemary Atieno Owino	(Ag) Treasurer: Peter Odeny Ogwada
No of employees: 208	No of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 12,602,188	Total Civic Costs: 2,147,271	Business Permit Base Value: 500
Average/Employee: 60,587	Average/Councillor: 268,409	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,510,357	8,510,357	100.0	13,124,776	154.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,510,357	8,510,357	100.0	13,124,776	154.2
Local Revenues					
CILOR	495,000	144,000	29.1	495,000	343.8
Property Rates	3,000,000	204,381	6.8	5,719,940	2,798.7
Single Business Permit	4,400,000	2,542,765	57.8	5,000,000	196.6
Market Fees	7,120,000	4,322,187	60.7	6,820,000	157.8
Others	7,297,220	4,359,874	59.7	3,930,000	90.1
Sub-Total	22,312,220	11,573,207	51.9	21,964,940	189.8
<b>TOTAL Revenues</b>	<b>30,822,577</b>	<b>20,083,564</b>	<b>65.2</b>	<b>35,089,716</b>	<b>174.7</b>
<b>EXPENDITURES</b>					
Civic	1,776,200	2,147,271	120.9	1,992,400	92.8
LA Personnel	13,323,160	12,602,188	94.6	15,021,320	119.2
LA Operations	5,322,920	2,918,962	54.8	3,788,460	129.8
LA Maintenance	891,200	168,047	18.9	-455,000	-270.8
TOTAL Recurrent Expenditures	21,313,480	17,836,468	83.7	20,347,180	114.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,509,097</b>	<b>2,247,096</b>	<b>23.6</b>	<b>14,742,536</b>	<b>656.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>5,220,360</b>	<b>895,501</b>	<b>17.2</b>	<b>7,300,000</b>	<b>815.2</b>
<b>LOAN REPAYMENTS</b>	<b>220,000</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>4,068,737</b>	<b>1,351,595</b>	<b>33.2</b>	<b>7,442,536</b>	<b>550.6</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,020,000</b>	<b>0</b>	<b>0.0</b>	<b>3,493,796</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,048,737</b>	<b>1,351,595</b>	<b>128.9</b>	<b>3,948,740</b>	<b>292.2</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Motor vehicle KAB 103	363,266	40.6
	Buspark Grading levelling	220,455	24.6
	Buspark murraming/ stone	182,500	20.4
	All Other Projects	129,280	14.4
	<b>TOTAL</b>	<b>895,501</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of Tractor	1,800,000	24.7
400	Opening of Roads	1,500,000	20.5
350	Purchase of exhauster	1,400,000	19.2
	All Other Projects	2,600,000	35.6
	<b>TOTAL</b>	<b>7,300,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	49.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	119.7	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 :	51.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	83.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	17.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 511 MOLO TOWN COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: NAKURU

(Values in Ksh)

Chairman: Paul Tesot	Clerk: J Ole Kayioni	Treasurer: Rotich
No of employees: 126	No of Councillors: 9	Business Permit Schedule: 11
Total Yearly Salaries: 5,177,589	Total Civic Costs: 1,379,755	Business Permit Base Value: 600
Average/Employee: 41,092	Average/Councillor: 153,306	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,169,029	7,169,029	100.0	9,662,863	134.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,169,029	7,169,029	100.0	9,662,863	134.8
Local Revenues					
CILOR	1,888,000	0	0.0	3,265,820	0.0
Property Rates	4,000,000	2,366,657	59.2	4,000,000	169.0
Single Business Permit	3,400,000	2,256,690	66.4	2,597,600	115.1
Market Fees	2,408,000	1,120,544	46.5	2,547,980	227.4
Others	9,387,400	5,874,657	62.6	8,686,600	147.9
Sub-Total	21,083,400	11,618,548	55.1	21,098,000	181.6
<b>TOTAL Revenues</b>	<b>28,252,429</b>	<b>18,787,577</b>	<b>66.5</b>	<b>30,760,863</b>	<b>163.7</b>
<b>EXPENDITURES</b>					
Civic	2,704,000	1,379,755	51.0	1,647,000	119.4
LA Personnel	9,360,700	5,177,589	55.3	10,107,640	195.2
LA Operations	5,660,800	2,810,398	49.6	64,354,000	2,289.9
LA Maintenance	1,785,400	180,022	10.1	1,552,600	862.5
TOTAL Recurrent Expenditures	19,510,900	9,547,764	48.9	77,661,240	813.4
<b>NET SURPLUS/DEFICITS</b>	<b>8,741,529</b>	<b>9,239,813</b>	<b>105.7</b>	<b>-48,900,377</b>	<b>-0.0</b>
<b>CAPITAL EXPENDITURES</b>	3,570,000	3,007,490	84.2	4,522,710	150.4
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>DEFICITS</b>	<b>5,171,529</b>	<b>6,232,323</b>	<b>120.5</b>	<b>-56,563,240</b>	<b>-0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	3,579,020	0	0.0	3,940,173	0.0
<b>SURPLUS/DEFICITS</b>	<b>1,592,509</b>	<b>6,232,323</b>	<b>391.4</b>	<b>-56,563,240</b>	<b>-0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Exyension of muchorwe market	1,500,000	49.9
	Extension of total market	614,000	20.4
	Purchase of switch board	138,800	4.6
	All Other Projects	754,890	25.1
	<b>TOTAL</b>	<b>3,007,490</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
255	Renovation of Council Rental Houses	1,848,009	36.4
205	Renovation of Town Hall	784,551	17.3
100	Planning in Small Trading Centres	700,000	15.5
	All Other Projects	1,390,150	30.7
	<b>TOTAL</b>	<b>4,522,710</b>	<b>100.00</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)			
LATF Personnel Ratio	41.5	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	124.5	Total Planned Capital Projects compared to LATF Service Delivery Amount	
Civic Ratio	14.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures	
Local Revenue Performance Ratio	55.1	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio	48.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio	84.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments	

**LA CODE : 516 MOMBASA MUNICIPAL COUNCIL**

Province: COAST

**Summary Profile Fiscal Year 2000-2001 District: MOMBASA**

( Values in Ksh)

Mayor: Masoud M. Mwahima	Clerk : Karani	Treasurer: D. Tambo
No of employees: 4,160	No of Councillors: 33	Business Permit Schedule: 13
Total Yearly Salaries: 481,597,866	Total Civic Costs: 12,409,470	Business Permit Base Value: 850
Average/Employee: 115,769	Average/Councillor: 376,045	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	108,074,783	108,074,783	100.0	161,789,997	149.7
Road Maintenance Levy Fund (RMLF)	51,000,000	51,277,152	100.5	58,742,960	114.6
Sub-Total	159,074,783	159,351,935	100.2	220,532,957	138.4
Local Revenues					
CILOR	24,075,000	7,885,177	32.8	24,074,640	305.3
Property Rates	205,885,820	197,481,564	95.9	205,886,180	104.3
Single Business Permit	55,000,000	94,067,363	171.0	95,500,000	101.5
Market Fees	47,119,380	40,005,328	84.9	47,119,380	117.8
Others	274,567,300	184,337,013	67.1	244,104,260	132.4
Sub-Total	606,647,500	523,776,445	86.3	616,684,460	117.7
<b>TOTAL Revenues</b>	<b>765,722,283</b>	<b>683,128,380</b>	<b>89.2</b>	<b>837,217,417</b>	<b>122.6</b>
<b>EXPENDITURES</b>					
Civic	0	12,409,470	0.0	12,781,000	103.0
LA Personnel	411,082,860	481,597,866	117.2	448,870,240	93.2
LA Operations	118,556,216	145,918,124	123.1	104,671,120	71.7
LA Maintenance	117,762,784	78,886,289	67.0	63,458,320	80.4
TOTAL Recurrent Expenditures	647,401,860	718,811,749	111.0	629,780,680	87.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>118,320,423</b>	<b>-35,683,369</b>	<b>-30.2</b>	<b>207,436,737</b>	<b>0.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>40,000,000</b>	<b>27,444,544</b>	<b>68.6</b>	<b>87,800,000</b>	<b>319.9</b>
<b>LOAN REPAYMENTS</b>	<b>5,000,000</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>73,320,423</b>	<b>-63,127,913</b>	<b>-86.1</b>	<b>66,479,777</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>41,074,783</b>	<b>0</b>	<b>0.0</b>	<b>67,900,000</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>32,245,640</b>	<b>-63,127,913</b>	<b>-195.8</b>	<b>-1,420,223</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	CMC Motors (Vehicle)	9,500,000	34.6
	Redecoration of flats	8,744,544	31.9
	Computers	4,500,000	16.4
	All Other Projects	4,700,000	17.1
	<b>TOTAL</b>	<b>27,444,544</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350		10,000,000	11.4
900		9,500,000	10.8
245		6,000,000	6.8
	All Other Projects	62,300,000	71.0
	<b>TOTAL</b>	<b>87,800,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	56.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	361.0	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 :	86.3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	111.0	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

## LA CODE : 521 MOUNT ELGON COUNTY COUNCIL

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: MOUNT ELGON

(Values in Ksh)

Chairman Julius Masaranja	Clerk Nelson K A Rob	(Ag) Treasurer Jackson C Komon
No of employees 53	No of Councillors 21	Business Permit Schedule 7
Total Yearly Salaries 1,140,098	Total Civic Costs 2,645,594	Business Permit Base Value 300
Average/Employee 21,511	Average/Councillor 125,981	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,090,188	8,090,188	100.0	9,453,020	116.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,090,188	8,090,188	100.0	9,453,020	116.8
Local Revenues					
CILOR	2,513,798	960,000	38.2	2,513,798	261.9
Property Rates	0	0	0.0	100,000	0.0
Single Business Permit	1,500,000	1,275,440	85.0	2,733,600	214.3
Market Fees	2,701,893	471,194	17.4	1,494,000	317.1
Others	5,951,987	1,668,831	28.0	7,144,173	428.1
Sub-Total	12,667,678	4,375,465	34.5	13,985,571	319.6
<b>TOTAL Revenues</b>	<b>20,757,866</b>	<b>12,465,653</b>	<b>60.1</b>	<b>23,438,591</b>	<b>188.0</b>
<b>EXPENDITURES</b>					
Civic	4,428,000	2,645,594	59.7	4,056,000	153.3
LA Personnel	5,006,320	1,140,098	22.8	6,513,083	571.3
LA Operations	1,002,860	722,686	72.1	2,419,533	334.8
LA Maintenance	2,065,400	163,174	7.9	1,915,055	1,173.6
TOTAL Recurrent Expenditures	12,502,580	4,671,552	37.4	14,903,671	319.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>8,255,286</b>	<b>7,794,101</b>	<b>94.4</b>	<b>8,534,920</b>	<b>109.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,427,056</b>	<b>1,612,860</b>	<b>66.5</b>	<b>4,800,000</b>	<b>297.6</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>5,828,230</b>	<b>6,181,241</b>	<b>106.1</b>	<b>-39,465,080</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>5,413,132</b>	<b>4,222,596</b>	<b>78.0</b>	<b>2,580,838</b>	<b>61.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>415,098</b>	<b>1,958,645</b>	<b>471.9</b>	<b>-42,045,918</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Road Repairs	991,960	61.5
	Consultancy	349,200	21.7
	Vehicle Repairs	141,700	8.8
	All Other Projects	130,000	8.1
	<b>TOTAL</b>	<b>1,612,860</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Tractor	2,625,000	54.7
360	Civic van	1,325,000	27.6
250	Housing Construction	400,000	8.3
	All Other Projects	450,000	9.4
	<b>TOTAL</b>	<b>4,800,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	42.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	92.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	56.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	34.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	37.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	66.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	78.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 526 MOYALE COUNTY COUNCIL**

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: MOYALE

(Values in Ksh)

Chairman: A.S Ibrahim	Clerk : Billow Hussein Abdi	(Ag) Treasurer: B.H Abdi
No of employees: 41	No of Councillors: 19	Business Permit Schedule: 8
Total Yearly Salaries: 3,064,840	Total Civic Costs: 2,277,540	Business Permit Base Value: 350
Average/Employee: 74,752	Average/Councillor: 119,871	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,136,075	4,136,075	100.0	4,681,208	113.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,136,075	4,136,075	100.0	4,681,208	113.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	140,000	0.0
Single Business Permit	900,000	0	0.0	1,000,000	0.0
Market Fees	1,000,000	0	0.0	920,000	0.0
Others	7,763,600	22,412,615	288.7	7,230,000	32.3
Sub-Total	9,663,600	22,412,615	231.9	9,290,000	41.4
<b>TOTAL Revenues</b>	13,799,675	26,548,690	192.4	13,971,208	52.6
<b>EXPENDITURES</b>					
Civic	2,961,000	2,277,540	76.9	0	0.0
LA Personnel	3,757,280	3,064,840	81.6	600,000	19.6
LA Operations	2,650,000	7,478,420	282.2	550,000	7.4
LA Maintenance	614,000	793,340	129.2	60,000	7.6
TOTAL Recurrent Expenditures	9,982,280	13,614,140	136.4	1,210,000	8.9
<b>RECURRENT SURPLUS/DEFICITS</b>	3,817,395	12,934,550	338.8	12,761,208	98.7
<b>CAPITAL EXPENDITURES</b>	2,850,000	7,076,522	248.3	3,710,000	52.4
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	967,395	5,858,028	605.5	9,661,208	164.9
<b>DEBT RESOLUTION REPAYMENTS</b>	676,075	0	0.0	371,208	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	291,320	5,858,028	2,010.9	9,290,000	158.6

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	New Office Project	3,825,000	54.1
	Debt Resolution	1,001,956	14.2
	Abstract of Accounts	460,000	6.5
	All Other Projects	1,789,566	25.3
	<b>TOTAL</b>	7,076,522	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Motor Vehicle	2,100,000	56.6
200	Council Office Construction	1,000,000	27.0
315	Purchase of Office equipment	320,000	8.6
	All Other Projects	290,000	7.8
	<b>TOTAL</b>	3,710,000	100.00

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	48.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	139.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	16.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	231.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	136.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	248.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 531 M TITO ANDEI TOWN COUNCIL

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: MAKUENI

( Values in Ksh)

Chairman John Mwanzia	(Ag) Clerk M M Kimwele	(Ag) Treasurer T M Kusia
No of employees. 51	No of Councillors 8	Business Permit Schedule 7
Total Yearly Salaries 5,856,700	Total Civic Costs 799,600	Business Permit Base Value 300
Average/Employee 114,837	Average/Councillor 99,950	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,558,439	4,558,439	100.0	5,798,544	127.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,558,439	4,558,439	100.0	5,798,544	127.2
Local Revenues					
CILOR	80,000	80,000	100.0	80,000	100.0
Property Rates	308,400	220,000	71.3	301,800	137.2
Single Business Permit	4,546,020	1,800,000	39.6	2,247,000	124.8
Market Fees	1,546,580	1,400,000	90.5	2,022,000	144.4
Others	2,224,200	1,434,227	64.5	3,084,800	215.1
Sub-Total	8,705,200	4,934,227	56.7	7,735,600	156.8
<b>TOTAL Revenues</b>	<b>13,263,639</b>	<b>9,492,666</b>	<b>71.6</b>	<b>13,534,144</b>	<b>142.6</b>
<b>EXPENDITURES</b>					
Civic	721,420	799,600	110.8	1,124,400	140.6
LA Personnel	5,227,560	5,856,700	112.0	4,890,840	83.5
LA Operations	2,356,240	1,124,100	47.7	1,404,380	124.9
LA Maintenance	301,960	261,960	86.8	260,000	99.3
TOTAL Recurrent Expenditures	8,607,180	8,042,360	93.4	7,679,620	95.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,656,459</b>	<b>1,450,306</b>	<b>31.1</b>	<b>5,854,524</b>	<b>403.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,035,065</b>	<b>3,035,063</b>	<b>100.0</b>	<b>4,163,250</b>	<b>137.2</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,621,394</b>	<b>-1,584,757</b>	<b>-97.7</b>	<b>1,691,274</b>	<b>0.0</b>
DEBT RESOLUTION REPAYMENTS	1,523,376	0	0.0	1,635,294	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>98,018</b>	<b>-1,584,757</b>	<b>-1,616.8</b>	<b>55,980</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Town Hall	1,000,000	32.9
	Roads Grading	625,063	20.8
	Abstract of Accounts	600,000	19.8
	All Other Projects	810,000	26.7
	<b>TOTAL</b>	<b>3,035,063</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
999	Bursary/Assistance to schools	1,350,000	32.4
100	Consultancy (REP & LADP)	980,000	23.5
405	Roads Grading	600,000	14.4
	All Other Projects	1,233,250	29.6
	<b>TOTAL</b>	<b>4,163,250</b>	<b>100.00</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)		
LATF Personnel Ratio	44.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	122.0	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	56.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	93.4	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

**LA CODE : 536 MICHORONI TOWN COUNCIL**

Province: NYANZA

**Summary Profile Fiscal Year 2000-2001 District: KISUMU**

( Values in Ksh)

Chairman Samson O Adero	Clerk Isaac O Kagia	(Ag) Treasurer Joseph Ngoko
No of employees 43	No of Councillors. 8	Business Permit Schedule: 8
Total Yearly Salaries 1,671,164	Total Civic Costs 882,091	Business Permit Base Value: 350
Average/Employee 38,864	Average/Councillor 110,261	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,746,482	3,746,482	100.0	5,118,247	136.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,746,482	3,746,482	100.0	5,118,247	136.6
Local Revenues					
CILOR	0	0	0.0	858,614	0.0
Property Rates	0	0	0.0	1,044,832	0.0
Single Business Permit	100,000	707,700	707.7	1,409,100	199.1
Market Fees	2,469,340	809,880	32.8	3,480,400	429.7
Others	3,023,000	1,961,004	64.9	7,162,750	385.3
Sub-Total	5,592,340	3,478,584	62.2	13,955,696	401.2
<b>TOTAL Revenues</b>	<b>9,338,822</b>	<b>7,225,066</b>	<b>77.4</b>	<b>19,073,943</b>	<b>284.0</b>
<b>EXPENDITURES</b>					
Civic	820,600	882,091	107.5	0	0.0
LA Personnel	2,882,113	1,671,164	58.0	5,912,366	353.8
LA Operations	437,000	1,520,233	347.9	4,632,000	304.7
LA Maintenance	351,000	49,641	14.1	712,000	1,434.3
<b>TOTAL Recurrent Expenditures</b>	<b>4,490,713</b>	<b>4,123,129</b>	<b>91.8</b>	<b>11,256,366</b>	<b>273.0</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,848,109</b>	<b>3,101,937</b>	<b>64.0</b>	<b>7,817,577</b>	<b>161.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,095,482</b>	<b>1,030,000</b>	<b>33.3</b>	<b>6,573,531</b>	<b>638.2</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>400,000</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,752,627</b>	<b>2,071,937</b>	<b>118.2</b>	<b>1,344,046</b>	<b>76.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>651,000</b>	<b>0</b>	<b>0.0</b>	<b>759,920</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,101,627</b>	<b>2,071,937</b>	<b>188.1</b>	<b>1,101,627</b>	<b>100.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of vehicle	480,000	46.6
	Purchase of a tractor	450,000	43.7
	Purchase of a cart	100,000	9.7
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,030,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Town Hall & Offices	2,843,531	43.3
405	Murraming & Grading of Roads	2,230,000	33.9
350	Tractors Trailer	500,000	7.6
	All Other Projects	1,000,000	15.2
	<b>TOTAL</b>	<b>6,573,531</b>	<b>100.00</b>

LATF Personnel Ratio	35.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	153.3	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	62.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	91.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	33.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 541 MUMIAS MUNICIPAL COUNCIL

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: KAKAMEGA

( Values in Ksh)

Mayor C M Waluchio	Clerk Richard O Masindet	Treasurer T J Chitechi
No of employees 162	No of Councillors 10	Business Permit Schedule 11
Total Yearly Salaries 11,226,748	Total Civic Costs 2,208,974	Business Permit Base Value: 600
Average/Employee 69,301	Average/Councillor 220,897	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,974,546	8,974,546	100.0	13,613,330	151.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,974,546	8,974,546	100.0	13,613,330	151.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,830,000	0	0.0	2,280,000	0.0
Single Business Permit	1,770,000	2,907,550	164.3	3,392,000	116.7
Market Fees	4,860,000	0	0.0	4,670,000	0.0
Others	13,982,340	15,229,430	108.9	13,157,500	86.4
Sub-Total	22,442,340	18,136,980	80.8	23,499,500	129.6
<b>TOTAL Revenues</b>	<b>31,416,886</b>	<b>27,111,526</b>	<b>86.3</b>	<b>37,112,830</b>	<b>136.9</b>
<b>EXPENDITURES</b>					
Civic	2,875,290	2,208,974	76.8	3,722,000	168.5
LA Personnel	14,115,654	11,226,748	79.5	13,362,837	119.0
LA Operations	5,493,300	6,576,465	119.7	5,676,500	86.3
LA Maintenance	391,000	302,258	77.3	360,000	119.1
TOTAL Recurrent Expenditures	22,875,154	20,314,445	88.8	23,121,337	113.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>8,541,732</b>	<b>6,797,081</b>	<b>79.8</b>	<b>13,991,493</b>	<b>205.8</b>
CAPITAL EXPENDITURES	5,989,622	8,358,660	139.6	11,839,553	141.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>2,552,110</b>	<b>-1,561,579</b>	<b>-61.2</b>	<b>-2,391,940</b>	<b>0.0</b>
DEBT RESOLUTION REPAYMENTS	2,484,924	2,484,924	100.0	2,013,777	81.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>67,186</b>	<b>-4,046,503</b>	<b>-6,022.8</b>	<b>378,163</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Ward Projects	5,487,011	65.6
	Town hall (ongoing)	970,780	11.6
	Street Lighting	653,025	7.8
	All Other Projects	1,247,844	14.9
	<b>TOTAL</b>	<b>8,358,660</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Construction of town hall	3,029,553	25.6
360	Purchase of New car	2,100,000	17.7
100	Advocate fees	1,050,000	8.9
	All Other Projects	5,660,000	47.8
	<b>TOTAL</b>	<b>11,839,553</b>	<b>100.00</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)			
LATF Personnel Ratio	51.0	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	118.5	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	80.8	Total Actual Local Revenues 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	139.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments	

**LA CODE : 546 MURANG'A COUNTY COUNCIL**

Province: CENTRAL

**Summary Profile Fiscal Year 2000-2001 District: MURANG'A**

(Values in Ksh)

Chairman James M Waweru	Clerk Geoffrey Maina Mwangi	Treasurer Esther Muringi Ndegwa
No of employees 252	No of Councillors 19	Business Permit Schedule 10
Total Yearly Salaries 16,553,273	Total Civic Costs 4,609,717	Business-Permit Base Value 500
Average/Employee: 65,688	Average/Councillor 242,617	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,402,855	15,402,855	100.0	18,277,927	118.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,402,855	15,402,855	100.0	18,277,927	118.7
Local Revenues					
CILOR	725,073	600,000	82.8	725,073	120.8
Property Rates	0	0	0.0	250,000	0.0
Single Business Permit	10,000,000	10,402,886	104.0	13,000,000	125.0
Market Fees	2,500,000	1,898,792	76.0	2,600,000	136.9
Others	13,157,000	24,676,878	187.6	16,318,000	66.1
Sub-Total	26,382,073	37,578,556	142.4	32,893,073	87.5
<b>TOTAL Revenues</b>	<b>41,784,928</b>	<b>52,981,411</b>	<b>126.8</b>	<b>51,171,000</b>	<b>96.6</b>
<b>EXPENDITURES</b>					
Civic	6,017,226	4,609,717	76.6	5,938,636	128.8
LA Personnel	16,860,746	16,553,273	98.2	16,958,773	102.4
LA Operations	6,499,000	7,672,280	118.1	8,749,980	114.0
LA Maintenance	1,033,000	1,661,466	160.8	1,197,000	72.0
TOTAL Recurrent Expenditures	30,409,972	30,496,735	100.3	32,844,388	107.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>11,374,956</b>	<b>22,484,676</b>	<b>197.7</b>	<b>18,326,612</b>	<b>81.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>8,127,695</b>	<b>6,794,941</b>	<b>83.6</b>	<b>11,831,998</b>	<b>174.1</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>3,247,261</b>	<b>15,689,735</b>	<b>483.2</b>	<b>6,494,614</b>	<b>41.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,102,855</b>	<b>0</b>	<b>0.0</b>	<b>6,445,929</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>144,408</b>	<b>15,689,735</b>	<b>10,865.0</b>	<b>48,685</b>	<b>0.3</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Kinani Mkt. Expansion	2,086,937	30.7
	Hearse-Funeral Services	1,385,040	20.4
	Bndges	1,172,250	17.3
	All Other Projects	2,150,714	31.7
	<b>TOTAL</b>	<b>6,794,941</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Murraring access roads	7,372,109	62.3
210	Kinani Library	1,000,000	8.5
800	Public Bus parks shelter	750,000	6.3
	All Other Projects	2,709,889	22.9
	<b>TOTAL</b>	<b>11,831,998</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	50.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	99.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	15.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	142.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	100.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	83.6	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 551 MURANG'A MUNICIPAL COUNCIL**

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: MURANG'A

(Values in Ksh)

Mayor: J.K Muchai	Clerk: A. Mwirigi	Treasurer: J.M Mburu
No of employees: 158	No of Councillors 9	Business Permit Schedule: 10
Total Yearly Salaries 12,856,813	Total Civic Costs 1,695,065	Business Permit Base Value: 500
Average/Employee 81,372	Average/Councillor: 188,341	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,485,341	7,485,341	100.0	13,168,090	175.9
Road Maintenance Levy Fund (RMLF)	0	3,432,188	0.0	3,200,000	93.2
Sub-Total	7,485,341	10,917,529	145.9	16,368,090	149.9
Local Revenues					
CILOR	1,085,020	0	0.0	1,085,020	0.0
Property Rates	4,014,980	3,990,420	99.4	5,200,000	130.3
Single Business Permit	4,100,000	4,404,997	107.4	52,600,000	1,194.1
Market Fees	2,420,000	1,963,480	81.1	2,920,000	148.7
Others	12,391,600	9,589,387	77.4	20,261,120	211.3
Sub-Total	24,011,600	19,948,284	83.1	82,066,140	411.4
<b>TOTAL Revenues</b>	<b>31,496,941</b>	<b>30,865,813</b>	<b>98.0</b>	<b>98,434,230</b>	<b>318.9</b>
<b>EXPENDITURES</b>					
Civic	2,513,080	1,695,065	67.5	1,992,000	117.5
LA Personnel	13,734,220	12,856,813	93.6	14,895,020	115.9
LA Operations	1,508,000	3,561,223	236.2	2,943,060	82.6
LA Maintenance	4,224,820	3,648,835	86.4	5,794,600	158.8
TOTAL Recurrent Expenditures	21,980,040	21,761,936	99.0	25,624,680	117.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,516,901</b>	<b>9,103,877</b>	<b>95.7</b>	<b>72,811,550</b>	<b>765.8</b>
CAPITAL EXPENDITURES	6,100,000	5,700,000	93.4	9,500,000	166.7
LOAN REPAYMENTS	2,321,440	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,095,461</b>	<b>3,403,877</b>		<b>62,311,550</b>	<b>569.2</b>
DEBT RESOLUTION REPAYMENTS	1,085,341	0	0.0	2,468,090	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>10,120</b>	<b>3,403,877</b>		<b>60,341,460</b>	<b>595.7</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Roads Rehabilitation	3,000,000	52.6
	Computerisation	1,800,000	31.6
	Sewerage Rehabilitation	700,000	12.3
	All Other Projects	200,000	3.5
<b>TOTAL</b>		<b>5,700,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of Tractor	3,000,000	31.6
400	Jua Kali Bridge	2,000,000	21.1
255	Mumbi Estate Rehabilitation	1,500,000	15.8
	All Other Projects	3,000,000	31.6
<b>TOTAL</b>		<b>9,500,000</b>	<b>100.00</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)			
LATF Personnel Ratio	50.7	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	229.9	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	83.1	Total Actual Local Revenues 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	93.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments	

**LA CODE : 556 MWINGI COUNTY COUNCIL**

Province: EASTERN

**Summary Profile Fiscal Year 2000-2001 District: MWINGI**

(Values in Ksh)

Chairman: Julius M. Maundu	Clerk : Kaio Kathuu Mbulusi	(Ag) Treasurer Franco Mwendwa Kavivi
No of employees: 53	No of Councillors 37	Business Permit Schedule: 8
Total Yearly Salaries: 3,500,068	Total Civic Costs: 3,523,566	Business Permit Base Value: 350
Average/Employee 66,039	Average/Councillor: 95,232	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,059,678	13,059,678	100.0	15,450,186	118.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,059,678	13,059,678	100.0	15,450,186	118.3
Local Revenues					
CILOR	878,720	1,000,000	113.8	1,010,160	101.0
Property Rates	131,440	0	0.0	0	0.0
Single Business Permit	3,573,000	3,880,555	108.6	4,198,800	108.2
Market Fees	2,205,000	1,747,642	79.3	2,068,540	118.4
Others	4,285,040	1,737,359	40.5	3,922,340	225.8
Sub-Total	11,073,200	8,365,556	75.5	11,199,840	133.9
<b>TOTAL Revenues</b>	<b>24,132,878</b>	<b>21,425,234</b>	<b>88.8</b>	<b>26,650,026</b>	<b>124.4</b>
<b>EXPENDITURES</b>					
Civic	3,701,960	3,523,566	95.2	3,711,620	105.3
LA Personnel	6,389,140	3,500,068	54.8	5,489,218	156.8
LA Operations	2,072,620	2,343,463	113.1	5,016,205	214.1
LA Maintenance	555,500	217,259	39.1	417,840	192.3
<b>TOTAL Recurrent Expenditures</b>	<b>12,719,220</b>	<b>9,584,356</b>	<b>75.4</b>	<b>14,634,883</b>	<b>152.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>9,990,000</b>	<b>10,510,315</b>	<b>105.2</b>	<b>8,386,794</b>	<b>79.8</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,400,626</b>	<b>1,393,654</b>	<b>99.5</b>	<b>4,037</b>	<b>0.3</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Office Construction	7,136,005	67.9
	Roads Construction	2,843,770	25.2
	Improvement of markets (Fencing & Toilet Const)	719,956	6.8
	All Other Projects	10,585	0.1
	<b>TOTAL</b>	<b>10,510,315</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Vehicle Purchase	2,400,000	28.6
405	Office Construction	2,090,794	24.9
260	Toilet & market construction	1,880,000	22.4
	All Other Projects	2,016,000	24.0
	<b>TOTAL</b>	<b>8,386,794</b>	<b>100.00</b>

LATF Personnel Ratio	40.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	134.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	36.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	75.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	75.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	105.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	99.5	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 561 MWINGI TOWN COUNCIL

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: MWINGI

(Values in Ksh)

Chairman: Jonathan K Mvinga	Clerk Michael M Kimwele	(Ag) Treasurer Esther N Luka (Mrs)
No of employees 43	No of Councillors. 8	Business Permit Schedule 6
Total Yearly Salaries: 2,953,489	Total Civic Costs 1,136,759	Business Permit Base Value. 250
Average/Employee: 68,686	Average/Councillor. 142,095	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,069,642	5,069,642	100.0	6,262,387	123.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,069,642	5,069,642	100.0	6,262,387	123.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,439,440	1,566,275	64.2	2,727,320	174.1
Market Fees	882,600	1,487,435	168.5	2,629,210	176.8
Others	3,970,240	2,276,969	57.4	4,432,400	194.7
Sub-Total	7,292,280	5,330,679	73.1	9,788,930	183.6
<b>TOTAL Revenues</b>	<b>12,361,922</b>	<b>10,400,321</b>	<b>84.1</b>	<b>16,051,317</b>	<b>154.3</b>
<b>EXPENDITURES</b>					
Civic	1,282,780	1,136,759	88.6	1,226,000	107.9
LA Personnel	3,170,760	2,953,489	93.1	4,285,935	145.1
LA Operations	2,278,920	2,165,447	95.0	3,164,000	146.1
LA Maintenance	166,100	543,960	327.5	818,000	150.4
<b>TOTAL Recurrent Expenditures</b>	<b>6,898,560</b>	<b>6,799,655</b>	<b>98.6</b>	<b>9,493,935</b>	<b>139.6</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,463,362</b>	<b>3,600,666</b>	<b>65.9</b>	<b>6,557,382</b>	<b>182.1</b>
CAPITAL EXPENDITURES	5,069,642	4,069,642	80.3	2,887,367	70.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>393,720</b>	<b>-468,976</b>	<b>-119.1</b>	<b>2,569,995</b>	<b>0.0</b>
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>393,720</b>	<b>-468,976</b>	<b>-119.1</b>	<b>2,569,995</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Street Lights	1,650,000	40.5
	Slabs for Market Stalls	640,000	15.7
	Roads & Culverts	500,000	12.3
	All Other Projects	1,279,642	31.4
	<b>TOTAL</b>	<b>4,069,642</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Refuse Tractor	700,000	24.2
405	Culverts	637,367	22.1
800	Bus park Street light	500,000	17.3
	All Other Projects	1,050,000	36.4
	<b>TOTAL</b>	<b>2,887,367</b>	<b>100.00</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)			
LATF Personnel Ratio	37.2	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	172.1	Total Planned Capital Projects compared to LATF Service Delivery Amount	
Civic Ratio	16.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures	
Local Revenue Performance Ratio	73.1	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio	98.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio	80.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments	

**LA CODE : 566 NAIVASHA MUNICIPAL COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: NAKURU

(Values in Ksh)

Mayor J.W. Njuguna	(Ag) Clerk J.M Mbugua	Treasurer Isaac N Githui
No of employees 297	No of Councillors 16	Business Permit Schedule 10
Total Yearly Salaries 20,115,808	Total Civic Costs 7,929,410	Business Permit Base Value 500
Average/Employee: 67,730	Average/Councillor 495,588	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,108,814	14,108,814	100.0	23,070,439	163.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	14,108,814	14,108,814	100.0	23,070,439	163.5
<b>Local Revenues</b>					
CILOR	9,929,551	6,000,000	60.4	5,210,000	86.8
Property Rates	23,136,602	4,309,831	18.6	18,060,000	419.0
Single Business Permit	7,000,000	6,119,201	87.4	8,051,000	131.6
Market Fees	4,580,000	5,305,036	115.8	5,193,000	97.9
Others	37,549,015	20,123,077	53.6	32,649,600	162.2
Sub-Total	82,195,168	41,857,145	50.9	69,163,600	165.2
<b>TOTAL Revenues</b>	<b>96,303,982</b>	<b>55,965,959</b>	<b>58.1</b>	<b>92,234,039</b>	<b>164.8</b>
<b>EXPENDITURES</b>					
Civic	7,577,480	7,929,410	104.6	10,684,800	134.7
LA Personnel	26,750,620	20,115,808	75.2	26,607,520	132.3
LA Operations	21,860,000	6,162,483	28.2	23,503,460	381.4
LA Maintenance	3,493,000	2,422,245	69.3	3,899,000	161.0
TOTAL Recurrent Expenditures	59,681,100	36,629,946	61.4	64,694,780	176.6
<b>RECURRENT SURPLUS/DEFICIT</b>	<b>36,622,882</b>	<b>19,336,013</b>	<b>52.8</b>	<b>27,539,259</b>	<b>121.6</b>
<b>CAPITAL EXPENDITURES</b>	13,231,240	5,976,811	45.2	17,100,000	286.1
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICIT</b>	<b>23,391,642</b>	<b>13,359,202</b>	<b>57.1</b>	<b>10,439,259</b>	<b>121.6</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	4,911,094	4,911,094	100.0	5,970,440	121.6
<b>UNCOMMITTED SURPLUS/DEFICIT</b>	<b>18,480,548</b>	<b>8,448,108</b>	<b>45.7</b>	<b>4,468,819</b>	<b>121.6</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of Nissan	2,312,500	38.7
	Sewerage Rehabilitation	1,543,760	25.8
	Purchase of Suzuki Maruti	1,110,001	18.6
	All Other Projects	1,010,550	16.9
	<b>TOTAL</b>	<b>5,976,811</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of vehicle	6,900,000	40.4
900	Drainage construction & pipes	5,300,000	31.0
900	Water pump, pipes & meters	2,200,000	12.9
	All Other Projects	2,700,000	15.8
	<b>TOTAL</b>	<b>17,100,000</b>	<b>100.00</b>

FINANCIAL PERFORMANCE INDICATORS			
LATF Personnel Ratio	38.0	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	197.6	Total Planned Capital Projects compared to LATF Service Delivery Amount	
Civic Ratio	21.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures	
Local Revenue Performance Ratio	50.9	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio	61.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio	45.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments	

**NAKURU COUNTY COUNCIL**  
**Province: RIFT VALLEY Summary Profile Fiscal Year 2001-2002 District: NAKURU**

(Values in Ksh)

Chairman: W.W. Pilisi	Clerk: O. K. Langat	Treasurer: D N Kagun
No of employees: 564	No of Councillors: 67	Business Permit Schedule: 9
Total Yearly Salaries: 51,941,636	Total Civic Costs: 9,795,018	Business Permit Base Value: 400
Average/Employee: 92,095	Average/Councillor: 146,194	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	35,847,083	35,847,083	100.0	42,949,962	119.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	35,847,083	35,847,083	100.0	42,949,962	119.8
Local Revenues					
CILOR	8,201,175	2,000,000	24.4	8,201,174	410.1
Property Rates	7,109,300	3,112,707	43.8	7,262,102	233.3
Single Business Permit	16,000,000	17,478,370	109.2	3,600,000	20.6
Market Fees	4,640,000	2,622,732	56.5	0	0.0
Others	45,511,025	25,004,969	54.9	36,725,965	146.9
Sub-Total	81,461,500	50,218,778	61.6	55,789,241	111.1
<b>TOTAL Revenues</b>	<b>117,308,583</b>	<b>86,065,861</b>	<b>73.4</b>	<b>98,739,203</b>	<b>114.7</b>
<b>EXPENDITURES</b>					
Civic	18,524,000	9,795,018	52.9	12,162,000	124.2
LA Personnel	44,126,140	51,941,636	117.7	44,272,160	85.2
LA Operations	20,291,040	3,283,086	16.1	13,744,220	421.2
LA Maintenance	7,214,200	2,095,667	29.0	6,378,500	304.4
<b>TOTAL Recurrent Expenditures</b>	<b>90,155,380</b>	<b>67,095,407</b>	<b>74.4</b>	<b>76,556,880</b>	<b>114.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>21,295,699</b>	<b>4,580,000</b>	<b>21.5</b>	<b>10,184,989</b>	<b>222.4</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>14,338,833</b>	<b>0</b>	<b>0.0</b>	<b>30,064,974</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of Computer hardware	1,800,000	39.3
	Rehabilitation of streetlights	610,000	13.3
	Rehabilitation of markets	500,000	10.9
	All Other Projects	1,670,000	36.5
	<b>TOTAL</b>	<b>4,580,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Exhauster Lorry	4,000,000	39.3
350	One tractor & trailer	2,484,989	24.4
405	Road works	1,600,000	15.7
	All Other Projects	2,100,000	20.6
	<b>TOTAL</b>	<b>10,184,989</b>	<b>100.00</b>

**PERFORMANCE INDICATORS (RESOLUTION)**

LATF Personnel Ratio	47.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	132.6	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	61.6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	74.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	21.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 576 NAKURU MUNICIPAL COUNCIL

Province: RIFT VALLEY      Summary Profile Fiscal Year 2000-2001      District: NAKURU

( Values in Ksh)

Mayor: H.M Nderi	Clerk : G.Kenaiya	Treasurer: S.T Kang'ea
No of employees: 1,531	No of Councillors: 25	Business Permit Schedule: 12
Total Yearly Salaries: 113,232,454	Total Civic Costs: 0	Business Permit Base Value: 700
Average/Employee: 73,960	Average/Councillor: 0	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	27,262,854	27,262,854	100.0	51,750,000	189.8
Road Maintenance Levy Fund (RMLF)	21,000,000	15,441,805	73.5	22,020,000	142.6
Sub-Total	48,262,854	42,704,659	88.5	73,770,000	172.7
Local Revenues					
CILOR	9,670,740	0	0.0	9,670,740	0.0
Property Rates	89,846,460	35,438,068	39.4	89,846,460	253.5
Single Business Permit	28,000,000	35,189,020	125.7	40,718,160	115.7
Market Fees	16,490,160	12,682,177	76.9	18,128,400	142.9
Others	275,014,600	100,132,803	36.4	206,646,720	206.4
Sub-Total	419,021,960	183,442,068	43.8	365,010,480	199.0
<b>TOTAL Revenues</b>	467,284,814	226,146,727	48.4	438,780,480	194.0
<b>EXPENDITURES</b>					
Civic	0	0	0.0	0	0.0
LA Personnel	157,973,900	113,232,454	71.7	152,973,720	135.1
LA Operations	173,429,780	40,452,957	23.3	168,091,240	415.5
LA Maintenance	25,612,060	14,280,360	55.8	39,784,800	278.6
TOTAL Recurrent Expenditures	357,015,740	167,965,771	47.0	360,849,760	214.8
<b>RECURRENT SURPLUS/DEFICITS</b>	110,269,074	58,180,956	52.8	77,930,720	133.9
<b>CAPITAL EXPENDITURES</b>	13,381,029	18,178,527	135.9	21,500,000	118.3
<b>LOAN REPAYMENTS</b>	25,456,080	0	0.0	14,513,040	0.0
<b>NET SURPLUS/DEFICITS</b>	71,431,965	40,002,429	56.0	41,917,680	104.8
<b>DEBT RESOLUTION REPAYMENTS</b>	12,795,540	0	0.0	20,700,000	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	58,636,425	40,002,429	68.2	21,217,680	53.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Pot-hole patching of market, Shadrack Kimalel and Kenyatta Lane Roads	4,630,820	25.5
	Drainage relaying of Siaya Road	2,460,249	13.5
	Construction of Shed at Bus	1,977,928	10.9
	All Other Projects	9,109,530	50.1
	<b>TOTAL</b>	18,178,527	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Purchase of Vehicles	14,000,000	65.1
255	Rehabilitation of Council estates	4,000,000	18.6
245	Rehabilitation of Health centres	3,500,000	16.3
	All Other Projects	0	0.0
	<b>TOTAL</b>	21,500,000	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	38.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	238.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	0.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	43.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	47.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	135.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 581 NAMBALE TOWN COUNCIL

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: BUSIA

( Values in Ksh)

Chairman P J Ong'aria	Clerk Maurice Otunga	Treasurer Mr Frederick Sirengo
No of employees 39	No of Councillors 8	Business Permit Schedule 10
Total Yearly Salaries 2,042,857	Total Civic Costs 1,279,223	Business Permit Base Value 500
Average/Employee 52,381	Average/Councillor 159,903	

  

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,925,032	2,925,032	100 0	3,508,036	119 9
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	2,925,032	2,925,032	100 0	3,508,036	119 9
Local Revenues					
CILOR	500,000	60,000	12 0	300,000	500 0
Property Rates	400,000	54,015	13 5	421,000	779 4
Single Business Permit	800,000	548,450	68 6	1,220,000	222 4
Market Fees	0	625,860	0 0	504,000	80 5
Others	3,674,000	1,150,891	31 3	2,320,000	201 6
Sub-Total	5,374,000	2,439,216	45 4	4,765,000	195 3
TOTAL Revenues	8,299,032	5,364,248	64 6	8,273,036	154 2
<b>EXPENDITURES</b>					
Civic	1,699,200	1,279,223	75 3	895,600	70 0
LA Personnel	4,196,100	2,042,857	48 7	2,695,049	131 9
LA Operations	1,339,265	1,792,707	133 9	272,000	15 2
LA Maintenance	1,080,000	83,895	7 8	650,000	774 8
TOTAL Recurrent Expenditures	8,314,565	5,198,682	62 5	4,512,649	86 8
<b>RECURRENT SURPLUS/DEFICITS</b>	-15,533	165,566	-1,065 9	3,760,387	2,271 2
<b>CAPITAL EXPENDITURES</b>	887,500	1,101,662	124 1	1,052,411	95 5
<b>LOAN REPAYMENTS</b>	0	0	0 0	0	0 0
<b>NET SURPLUS/DEFICITS</b>	-903,033	-936,096	103 7	2,707,976	0 0
<b>DEBT RESOLUTION REPAYMENTS</b>	1,604,257	0	0 0	1,334,309	0 0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	-2,507,290	-936,096	37 3	1,373,667	0 0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Opening Access roads	687,090	62 4
	Land acquisition	405,850	36 8
	Latrine completion	8,722	0 8
	All Other Projects	0	0 0
	<b>TOTAL</b>	1,101,662	100 00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
500	Construction of class rooms	600,000	57 0
350	Purchase of S Tractor	452,411	43 0
	All Other Projects	0	0 0
	<b>TOTAL</b>	1,052,411	100 00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	51 2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	112 1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	24 6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	45 4	Total Actual Local Revenues 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	124 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

**LA CODE : 586 NANDI COUNTY COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: NANDI

( Values in Ksh)

Chairman: Charles Tanui	Clerk : H.S Loyolmoi	Treasurer: Thomas Nyariki
No of employees: 70	No of Councillors: 97	Business Permit Schedule: 7
Total Yearly Salaries: 4,948,597	Total Civic Costs: 12,692,605	Business Permit Base Value: 300
Average/Employee: 70,694	Average/Councillor: 130,852	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	23,726,019	23,726,019	100.0	28,322,296	119.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	23,726,019	23,726,019	100.0	28,322,296	119.4
Local Revenues					
CILOR	4,880,000	310,000	6.4	6,466,633	2,086.0
Property Rates	1,370,000	263,470	19.2	1,667,000	632.7
Single Business Permit	6,000,000	2,673,668	44.6	2,700,000	101.0
Market Fees	4,208,000	1,276,340	30.3	4,876,800	382.1
Others	13,400,000	15,704,039	117.2	6,963,600	44.3
Sub-Total	29,858,000	20,227,517	67.7	22,674,033	112.1
<b>TOTAL Revenues</b>	<b>53,584,019</b>	<b>43,953,536</b>	<b>82.0</b>	<b>50,996,329</b>	<b>116.0</b>
<b>EXPENDITURES</b>					
Civic	11,458,400	12,692,605	110.8	12,491,400	98.4
LA Personnel	5,422,580	4,948,597	91.3	7,637,200	154.3
LA Operations	3,232,520	1,161,656	35.9	9,351,369	805.0
LA Maintenance	3,560,428	202,315	5.7	804,000	397.4
TOTAL Recurrent Expenditures	23,673,928	19,005,173	80.3	30,283,969	159.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>29,910,091</b>	<b>24,948,363</b>	<b>83.4</b>	<b>20,712,360</b>	<b>83.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>9,920,000</b>	<b>8,304,309</b>	<b>83.7</b>	<b>12,272,000</b>	<b>147.8</b>
<b>LOAN REPAYMENTS</b>	<b>40,000</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>19,950,091</b>	<b>16,644,054</b>	<b>83.4</b>	<b>9,340,360</b>	<b>56.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>10,691,591</b>	<b>4,671,451</b>	<b>43.7</b>	<b>13,268,567</b>	<b>284.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>9,258,500</b>	<b>11,972,603</b>	<b>129.3</b>	<b>-3,928,207</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Toyota	1,987,231	23.9
	Peugeot 504	1,918,217	23.1
	Access Roads	1,459,920	17.6
	All Other Projects	2,938,941	35.4
	<b>TOTAL</b>	<b>8,304,309</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
500	Classrooms construction	6,800,000	55.4
245	Dispensary Renovation	1,000,000	8.1
350	Rehabilitation of council grader & tipper lorries	972,000	7.9
	All Other Projects	3,500,000	28.5
	<b>TOTAL</b>	<b>12,272,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	32.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	94.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	66.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	67.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	80.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	83.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	43.7	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 591 NANDI HILLS TOWN COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: NANDI

(Values in Ksh)

Chairman Richard Yego	(Ag) Clerk J K Ketter	(Ag) Treasurer J Letting
No of employees 45	No of Councillors 18	Business Permit Schedule 7
Total Yearly Salaries 2,946,762	Total Civic Costs 2,961,155	Business Permit Base Value 300
Average/Employee 65,484	Average/Councillor 164,509	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,244,309	6,244,309	100.0	6,875,978	110.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,244,309	6,244,309	100.0	6,875,978	110.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	824,040	523,914	63.6	888,080	169.5
Single Business Permit	1,252,940	700,930	55.9	1,514,700	216.1
Market Fees	538,400	489,472	90.9	564,520	115.3
Others	5,198,540	5,899,799	113.5	4,441,160	75.3
Sub-Total	7,813,920	7,614,115	97.4	7,408,460	97.3
<b>TOTAL Revenues</b>	<b>14,058,229</b>	<b>13,858,424</b>	<b>98.6</b>	<b>14,284,438</b>	<b>103.1</b>
<b>EXPENDITURES</b>					
Civic	2,856,400	2,961,155	103.7	2,492,700	84.2
LA Personnel	4,064,540	2,946,762	72.5	4,457,800	151.3
LA Operations	1,524,120	395,127	25.9	2,627,854	665.1
LA Maintenance	526,240	272,603	51.8	412,000	151.1
TOTAL Recurrent Expenditures	8,971,300	6,575,647	73.3	9,990,354	151.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,086,929</b>	<b>7,282,777</b>	<b>143.2</b>	<b>4,294,084</b>	<b>59.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,355,041</b>	<b>3,143,863</b>	<b>93.7</b>	<b>3,056,750</b>	<b>97.2</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,731,888</b>	<b>4,138,914</b>	<b>239.0</b>	<b>909,084</b>	<b>22.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>582,430</b>	<b>0</b>	<b>0.0</b>	<b>836,324</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,149,458</b>	<b>4,138,914</b>	<b>360.1</b>	<b>72,780</b>	<b>1.8</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Market Construction	950,355	30.2
	Schools	497,299	15.8
	Water - Reserves	447,635	14.2
	All Other Projects	1,248,574	39.7
	<b>TOTAL</b>	<b>3,143,863</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
900	Water	1,405,000	46.0
505	Schools	768,000	25.1
999	Churches	357,000	11.7
	All Other Projects	526,750	17.2
	<b>TOTAL</b>	<b>3,056,750</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	52.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	119.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	45.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	97.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	73.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	93.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 596 NANYUKI MUNICIPAL COUNCIL

Province: RIFT VALLEY      Summary Profile Fiscal Year 2000-2001      District: LAIKIPIA

( Values in Ksh)

Mayor IM Mathenge	Clerk Geoffrey Mwangi Kanyi	Treasurer Joseph Rubui Wanyoike
No of employees 409	No of Councillors 10	Business Permit Schedule 10
Total Yearly Salaries 45,167,520	Total Civic Costs 5,733,250	Business Permit Base Value 500
Average/Employee 110,434	Average/Councillor 573,325	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,928,865	5,928,865	100.0	8,821,337	145.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,928,865	5,928,865	100.0	8,821,337	148.8
<b>Local Revenues</b>					
CILOR	22,104,847	3,000,000	13.6	22,104,847	73.6
Property Rates	38,700,000	9,387,000	24.3	18,565,153	197.6
Single Business Permit	4,000,000	6,591,250	164.8	4,672,000	70.0
Market Fees	3,200,000	413,199	12.9	4,605,800	1,114.7
Others	116,954,848	100,497,676	85.9	111,092,063	110.5
Sub-Total	184,959,695	119,889,125	64.8	161,039,863	134.2
<b>TOTAL Revenues</b>	<b>190,888,560</b>	<b>125,817,990</b>	<b>65.9</b>	<b>169,861,200</b>	<b>135.0</b>
<b>EXPENDITURES</b>					
Civic	5,368,920	5,733,250	106.8	4,663,700	81.3
LA Personnel	42,578,400	45,167,520	106.1	44,571,740	98.7
LA Operations	80,315,400	39,781,498	49.5	41,409,700	101.1
LA Maintenance	13,936,140	15,596,347	111.9	18,297,640	117.3
TOTAL Recurrent Expenditures	142,198,860	106,278,615	74.7	108,942,780	100.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>48,689,700</b>	<b>19,539,375</b>	<b>40.1</b>	<b>60,918,420</b>	<b>311.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>36,200,000</b>	<b>17,407,556</b>	<b>48.1</b>	<b>32,410,000</b>	<b>186.2</b>
<b>LOAN REPAYMENTS</b>	<b>10,290,000</b>	<b>0</b>	<b>0.0</b>	<b>10,260,000</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,199,700</b>	<b>2,131,819</b>	<b>96.9</b>	<b>18,248,420</b>	<b>856.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,862,320</b>	<b>0</b>	<b>0.0</b>	<b>2,822,980</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>337,380</b>	<b>2,131,819</b>	<b>631.9</b>	<b>15,425,440</b>	<b>723.6</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Water lines	6,993,008	40.2
	Roads	2,228,260	12.8
	Water Meters	2,202,091	12.7
	All Other Projects	5,984,197	34.4
	<b>TOTAL</b>	<b>17,407,556</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Roads maintenance	9,410,000	29.0
905	Extension of sewerline	6,000,000	18.5
905	Rehabilitation of water supply	5,000,000	15.4
	All Other Projects	12,000,000	37.0
	<b>TOTAL</b>	<b>32,410,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	23.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	1,634.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	5.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	64.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	74.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	48.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 601 NAROK COUNTY COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: NAROK

(Values in Ksh)

Chairman NR		(Ag) Clerk N Tikani		(Ag) Treasurer Philip Ole Nchoko	
No of employees	1,083	No of Councillors	56	Business Permit Schedule	7
Total Yearly Salaries	89,134,051	Total Civic Costs	14,031,570	Business Permit Base Value	300
Average/Employee	82,303	Average/Councillor	250,564		

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,223,700	17,223,700	100.0	20,475,317	118.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,223,700	17,223,700	100.0	20,475,317	118.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,160,000	80,576	6.9	1,160,000	1,439.6
Market Fees	1,376,000	479,025	34.8	2,118,000	442.1
Others	274,087,000	202,330,641	73.8	269,434,000	133.2
Sub-Total	276,623,000	202,890,242	73.3	272,712,000	134.4
<b>TOTAL Revenues</b>	<b>293,846,700</b>	<b>220,113,942</b>	<b>74.9</b>	<b>293,187,317</b>	<b>133.2</b>
<b>EXPENDITURES</b>					
Civic	18,783,000	14,031,570	74.7	15,883,000	113.2
LA Personnel	98,989,820	89,134,051	90.0	100,097,320	112.3
LA Operations	87,779,600	54,720,496	62.3	78,248,760	143.0
LA Maintenance	69,167,000	48,789,998	70.5	74,907,000	153.5
TOTAL Recurrent Expenditures	274,719,420	206,676,114	75.2	269,136,080	130.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>19,127,280</b>	<b>13,437,828</b>	<b>70.3</b>	<b>24,051,237</b>	<b>179.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>8,491,850</b>	<b>7,861,850</b>	<b>92.6</b>	<b>14,250,000</b>	<b>181.3</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>10,635,430</b>	<b>5,575,978</b>	<b>52.4</b>	<b>9,575,920</b>	<b>171.7</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>8,611,850</b>	<b>8,611,000</b>	<b>100.0</b>	<b>6,000,000</b>	<b>69.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,023,580</b>	<b>-3,035,023</b>	<b>-150.0</b>	<b>3,575,920</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of computer	1,611,850	20.5
	Loita Sec Sch	600,000	7.6
	Naikura Sec Sch	525,000	6.7
	All Other Projects	5,125,000	65.2
	<b>TOTAL</b>	<b>7,861,850</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
300	Purchase of Computers	6,000,000	42.1
360	Purchase of revenue Vehicle	4,000,000	28.1
600	Uaso - Nyiro S/House	2,250,000	15.8
	All Other Projects	2,000,000	14.0
	<b>TOTAL</b>	<b>14,250,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	37.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	75.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	6.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	73.3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	75.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	92.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 606 NAROK TOWN COUNCIL**

**Province: RIFT VALLEY      Summary Profile Fiscal Year 2000-2001      District: NAROK**

(Values in Ksh)

Chairman: Laon Sankok	(Ag) Clerk : Duthi M. Hassan	(Ag) Treasurer: G.S Sukantet
No of employees: 67	No of Councillors: 21	Business Permit Schedule: 11
Total Yearly Salaries: 4,505,420	Total Civic Costs: 3,037,620	Business Permit Base Value: 600
Average/Employee: 67,245	Average/Councillor: 144,649	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,804,917	4,804,917	100.0	7,247,807	150.8
Road Maintenance Levy Fund (RMLF)	1,589,041	1,589,041	100.0	1,968,498	123.9
Sub-Total	6,393,958	6,393,958	100.0	9,216,305	144.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,740,000	2,979,265	108.7	4,420,000	148.4
Market Fees	1,030,720	358,910	34.8	1,424,580	396.9
Others	9,633,140	3,676,342	38.2	7,529,140	204.8
Sub-Total	13,403,860	7,014,517	52.3	13,373,720	190.7
<b>TOTAL Revenues</b>	<b>19,797,818</b>	<b>13,408,475</b>	<b>67.7</b>	<b>22,590,025</b>	<b>168.5</b>
<b>EXPENDITURES</b>					
Civic	3,037,620	3,037,620	100.0	3,100,620	102.1
LA Personnel	5,562,500	4,505,420	81.0	5,633,520	125.0
LA Operations	3,296,960	2,370,960	71.9	2,636,700	111.2
LA Maintenance	2,663,541	990,000	37.2	992,600	100.3
TOTAL Recurrent Expenditures	14,560,621	10,904,000	74.9	12,363,440	113.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,237,197</b>	<b>2,504,475</b>	<b>47.8</b>	<b>10,226,585</b>	<b>408.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,882,950</b>	<b>2,882,950</b>	<b>100.0</b>	<b>4,348,684</b>	<b>150.8</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,354,247</b>	<b>-378,475</b>	<b>-16.1</b>	<b>5,577,901</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,771,967</b>	<b>1,921,967</b>	<b>108.5</b>	<b>2,599,123</b>	<b>135.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>582,280</b>	<b>-2,300,442</b>	<b>-395.1</b>	<b>2,978,778</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Slaughter House	2,882,950	100.0
	All Other Projects	0	0.0
<b>TOTAL</b>		<b>2,882,950</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
600	Slaughter House	2,848,684	65.5
250	Purchase of Houses	1,000,000	23.0
900	Expanding of Drainage	300,000	6.9
	All Other Projects	200,000	4.6
<b>TOTAL</b>		<b>4,348,684</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	42.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	192.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	27.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	52.3	Total Actual Local Revenues 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 :	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	108.5	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 616 NYAHURURU MUNICIPAL COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: LAIKIPIA

( Values in Ksh)

Chairman J M Karumba	Clerk J K Nyanjui	Treasurer Isaac Githui
No of employees 378	No of Councillors 10	Business Permit Schedule 10
Total Yearly Salaries 24,481,406	Total Civic Costs 1,439,016	Business Permit Base Value 500
Average/Employee 64,766	Average/Councillor 143,902	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,832,829	6,832,829	100.0	9,408,205	137.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,832,829	6,832,829	100.0	9,408,205	137.7
Local Revenues					
CILOR	31,000,000	1,700,000	5.5	31,000,000	1,823.5
Property Rates	13,000,000	4,690,326	36.1	11,500,000	245.2
Single Business Permit	5,512,000	5,424,512	98.4	5,600,000	103.2
Market Fees	3,479,040	1,330,034	38.2	4,404,080	331.1
Others	37,765,360	32,138,861	85.1	48,422,600	150.7
Sub-Total	90,756,400	45,283,733	49.9	100,926,680	222.9
<b>TOTAL Revenues</b>	<b>97,589,229</b>	<b>52,116,562</b>	<b>53.4</b>	<b>110,334,885</b>	<b>211.7</b>
<b>EXPENDITURES</b>					
Civic	2,329,000	1,439,016	61.8	2,529,000	175.7
LA Personnel	36,958,160	24,481,406	66.2	35,350,120	144.4
LA Operations	12,099,500	10,779,149	89.1	12,325,720	114.3
LA Maintenance	14,706,900	4,664,421	31.7	14,266,500	305.9
TOTAL Recurrent Expenditures	66,093,560	41,363,992	62.6	64,471,340	155.9
<b>CURRENT SURPLUS/DEFICITS</b>	<b>31,495,669</b>	<b>10,752,670</b>	<b>34.1</b>	<b>45,863,545</b>	<b>426.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,955,855</b>	<b>903,372</b>	<b>30.6</b>	<b>4,498,997</b>	<b>498.0</b>
<b>LOAN REPAYMENTS</b>	<b>1,932,200</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>SURPLUS/DEFICITS</b>	<b>28,607,814</b>	<b>9,849,198</b>	<b>37.0</b>	<b>41,364,548</b>	<b>420.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,817,974</b>	<b>9,820,987</b>	<b>348.5</b>	<b>4,570,842</b>	<b>46.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>23,789,840</b>	<b>28,211</b>	<b>0.1</b>	<b>36,793,706</b>	<b>130,423.3</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rehabilitation of Hospital Road	903,372	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>903,372</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Drainage (Koinage Road)	1,316,531	29.3
405	Hospital Road	1,026,468	22.8
905	Building of 225 Cubic Meters Tank	1,000,000	22.2
	All Other Projects	1,155,998	25.7
	<b>TOTAL</b>	<b>4,498,997</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	53.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	573.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	3.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	49.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	62.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	30.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	348.5	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 621 NYAMACHE TOWN COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: GUCHA

( Values in Ksh)

Chairman Elijah Nyasaka	(Ag) Clerk Nelco Masanya Sagwe	(Ag) Treasurer
No of employees: 26	No of Councillors 8	Business Permit Schedule. 10
Total Yearly Salaries 802,814	Total Civic Costs: 1,078,348	Business Permit Base Value: 500
Average/Employee 30,877	Average/Councillor 134,794	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,708,103	2,708,103	100.0	3,341,845	123.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,708,103	2,708,103	100.0	3,341,845	123.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	900,000	540,240	60.0	1,400,000	259.1
Market Fees	548,000	168,680	30.8	740,000	438.7
Others	1,795,400	775,884	43.2	2,209,400	284.8
Sub-Total	3,243,400	1,484,804	45.8	4,349,400	292.9
<b>TOTAL Revenues</b>	<b>5,951,503</b>	<b>4,192,907</b>	<b>70.5</b>	<b>7,691,245</b>	<b>183.4</b>
<b>EXPENDITURES</b>					
Civic	1,374,400	1,078,348	78.5	1,212,000	112.4
LA Personnel	1,630,300	802,814	49.2	2,379,240	296.4
LA Operations	779,000	712,472	91.5	397,000	55.7
LA Maintenance	155,000	32,860	21.2	290,000	882.5
TOTAL Recurrent Expenditures	3,938,700	2,626,494	66.7	4,278,240	162.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,012,803</b>	<b>1,566,413</b>	<b>77.8</b>	<b>3,413,005</b>	<b>217.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,322,363</b>	<b>1,337,660</b>	<b>57.6</b>	<b>2,650,000</b>	<b>198.1</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-309,560</b>	<b>228,753</b>	<b>-73.9</b>	<b>703,005</b>	<b>633.8</b>
DEBT RESOLUTION REPAYMENTS	385,740	458,191	118.8	585,468	127.8
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-695,300</b>	<b>-229,438</b>	<b>33.0</b>	<b>177,537</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase Revenue Van	855,000	63.9
	Construct council offices	482,660	36.1
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,337,660</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Construct Council Office	1,500,000	56.6
405	Roads Rehabilitation	600,000	22.6
999	Land acquisition/Purchase	300,000	11.3
	All Other Projects	250,000	9.4
	<b>TOTAL</b>	<b>2,650,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	39.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	152.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	41.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	45.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	66.7	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	118.8	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 626 NYAMARAMBE TOWN COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: GUCHA

(Values in Ksh)

Chairman Abisi Ontweka	Clerk N Masanya	(Ag) Treasurer B Otan
No of employees 24	No of Councillors 8	Business Permit Schedule 8
Total Yearly Salaries 913,725	Total Civic Costs 895,640	Business Permit Base Value 350
Average/Employee 38,072	Average/Councillor 111,955	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,881,339	4,881,339	100.0	6,655,030	136.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,881,339	4,881,339	100.0	6,655,030	136.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	500,000	183,850	36.8	1,300,000	707.1
Market Fees	1,000,000	716,560	71.7	1,900,000	265.2
Others	1,398,000	68,900	4.9	1,737,000	2,521.0
Sub-Total	2,898,000	969,310	33.4	4,937,000	509.3
<b>TOTAL Revenues</b>	<b>7,779,339</b>	<b>5,850,649</b>	<b>75.2</b>	<b>11,592,030</b>	<b>198.1</b>
<b>EXPENDITURES</b>					
Civic	799,600	895,640	112.0	1,510,000	168.6
LA Personnel	1,461,680	913,725	62.5	2,094,420	229.2
LA Operations	386,000	948,742	245.8	464,000	48.9
LA Maintenance	420,000	938,563	223.5	620,000	66.1
TOTAL Recurrent Expenditures	3,067,280	3,696,670	120.5	4,688,420	126.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,712,059</b>	<b>2,153,979</b>	<b>45.7</b>	<b>6,903,610</b>	<b>320.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,872,235</b>	<b>940,207</b>	<b>50.2</b>	<b>1,896,509</b>	<b>201.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,839,824</b>	<b>1,213,772</b>	<b>42.7</b>	<b>4,907,101</b>	<b>404.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,109,103</b>	<b>1,059,509</b>	<b>34.1</b>	<b>4,658,521</b>	<b>439.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-289,279</b>	<b>154,283</b>	<b>-57.3</b>	<b>248,580</b>	<b>161.1</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Slaughter House	490,207	52.1
	Road Repair	400,000	42.5
	P V Latrines	50,000	5.3
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>940,207</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Office Block	807,834	42.6
360	Purchase of Vehicle	800,000	42.2
405	Grading Feeder Roads	200,000	10.5
	All Other Projects	88,675	4.7
	<b>TOTAL</b>	<b>1,896,509</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	26.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	78.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	24.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	33.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	120.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	50.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	34.1	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 631 NYAMBENE COUNTY COUNCIL**

Province: EASTERN

**Summary Profile Fiscal Year 2000-2001 District: NYAMBENE**

( Values in Ksh)

Chairman Stephen T Mucheke	Clerk B E G Njagi	Treasurer Justus Kiambi Arithi
No of employees 168	No of Councillors 66	Business Permit Schedule 7
Total Yearly Salaries 11,286,750	Total Civic Costs 9,516,000	Business Permit Base Value 300
Average/Employee 67,183	Average/Councillor 144,182	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	30,408,958	30,408,958	100.0	23,287,837	76.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	30,408,958	30,408,958	100.0	23,287,837	76.6
Local Revenues					
CILOR	11,400,000	1,300,000	11.4	13,000,000	1,000.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	6,000,000	8,962,990	149.4	9,000,000	100.4
Market Fees	6,050,000	5,571,177	92.1	6,000,000	107.7
Others	18,463,000	13,147,717	71.2	14,230,000	108.2
Sub-Total	41,913,000	28,981,884	69.1	42,230,000	145.7
<b>TOTAL Revenues</b>	<b>72,321,958</b>	<b>59,390,842</b>	<b>82.1</b>	<b>65,517,837</b>	<b>110.3</b>
<b>EXPENDITURES</b>					
Civic	8,923,600	9,516,000	106.6	9,766,000	102.6
LA Personnel	17,516,630	11,286,750	64.4	17,767,120	157.4
LA Operations	5,716,000	5,797,921	101.4	7,420,000	128.0
LA Maintenance	3,500,000	798,814	22.8	4,527,000	566.7
<b>TOTAL Recurrent Expenditures</b>	<b>35,656,230</b>	<b>27,399,485</b>	<b>76.8</b>	<b>39,480,120</b>	<b>144.1</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>36,665,728</b>	<b>31,991,357</b>	<b>87.3</b>	<b>26,037,717</b>	<b>81.4</b>
<b>CAPITAL EXPENDITURES</b>	<b>19,618,000</b>	<b>12,068,795</b>	<b>61.5</b>	<b>17,122,094</b>	<b>141.9</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>17,047,728</b>	<b>19,922,562</b>	<b>116.9</b>	<b>8,915,623</b>	<b>44.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,730,958</b>	<b>5,007,346</b>	<b>74.4</b>	<b>8,185,153</b>	<b>163.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>10,316,770</b>	<b>14,915,216</b>	<b>144.6</b>	<b>730,470</b>	<b>4.9</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of Vehicles	7,021,380	58.2
	Grading and Murraming of Roads	2,335,375	19.4
	Repair & Maintance of plants & Equipment	1,155,334	9.6
	All Other Projects	1,556,706	12.9
	<b>TOTAL</b>	<b>12,068,795</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of Council Lorry	6,050,000	35.3
400	Bridges Construction	4,500,000	26.3
200	Construction of Hotel	3,452,094	20.2
	All Other Projects	3,120,000	18.2
	<b>TOTAL</b>	<b>17,122,094</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	42.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	126.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	34.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	69.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	76.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	61.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	74.4	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 636 NYAMIRA COUNTY COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: NYAMIRA

(Values in Ksh)

Chairman.P Agwata	Clerk Peter K Waweru	Treasurer Andrew T Kipsiger
No of employees: 161	No of Councillors 26	Business Permit Schedule 7
Total Yearly Salaries 6,429,750	Total Civic Costs 2,535,720	Business Permit Base Value 300
Average/Employee 39,936	Average/Councillor. 97,528	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,479,742	20,479,742	100.0	24,404,697	119.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,479,742	20,479,742	100.0	24,404,697	119.2
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	0	3,209,535	0.0	8,694,000	270.9
Market Fees	4,945,500	1,521,735	30.8	5,192,775	341.2
Others	29,462,450	3,986,590	13.5	16,107,100	404.0
Sub-Total	34,407,950	8,717,860	25.3	29,993,875	344.1
<b>TOTAL Revenues</b>	<b>54,887,692</b>	<b>29,197,602</b>	<b>53.2</b>	<b>54,398,572</b>	<b>186.3</b>
<b>EXPENDITURES</b>					
Civic	3,453,720	2,535,720	73.4	4,475,720	176.5
LA Personnel	17,428,200	6,429,750	36.9	17,102,303	266.0
LA Operations	1,649,200	2,765,562	167.7	1,551,880	56.1
LA Maintenance	706,000	1,024,612	145.1	352,700	34.4
TOTAL Recurrent Expenditures	23,237,120	12,755,644	54.9	23,482,603	184.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>31,650,572</b>	<b>16,441,958</b>	<b>51.9</b>	<b>30,915,969</b>	<b>186.0</b>
CAPITAL EXPENDITURES	15,579,472	4,820,000	29.7	12,504,697	270.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>16,071,100</b>	<b>11,621,958</b>	<b>73.6</b>	<b>18,511,272</b>	<b>156.5</b>
DEBT RESOLUTION REPAYMENTS	4,600,000	7,271,490	158.1	12,000,000	165.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>11,471,100</b>	<b>4,350,468</b>	<b>39.7</b>	<b>6,511,272</b>	<b>145.1</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of tipper	4,620,000	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>4,620,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
260	Construction of Modern Market	4,000,000	32.0
100	Accountancy and Mic. Consultancy	3,004,697	24.0
405	Murraming of Roads	2,000,000	16.0
	All Other Projects	3,500,000	28.0
	<b>TOTAL</b>	<b>12,504,697</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERFORMANCE RATIOS)

LATF Personnel Ratio	45.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	132.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	19.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	25.3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	54.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	29.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	158.1	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 641 NYAMIRA TOWN COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: NYAMIRA

(Values in Ksh)

Chairman: Charles Sagwe Omayo	(Ag) Clerk: Jacob Omasaki	(Ag) Treasurer: Jacob M. O'Masaki
No of employees: 99	No of Councillors: 9	Business Permit Schedule: 9
Total Yearly Salaries: 2,148,534	Total Civic Costs: 2,397,892	Business Permit Base Value: 400
Average/Employee: 21,702	Average/Councillor: 266,432	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,394,365	6,394,365	100.0	8,815,380	137.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,394,365	6,394,365	100.0	8,815,380	137.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,961,000	3,268,287	110.4	3,000,000	91.8
Market Fees	4,871,200	832,667	17.1	0	0.0
Others	4,364,600	2,287,305	52.4	8,016,820	350.5
Sub-Total	12,196,800	6,388,258	52.4	11,016,820	172.5
<b>TOTAL Revenues</b>	<b>18,591,165</b>	<b>12,782,623</b>	<b>68.8</b>	<b>19,832,200</b>	<b>155.1</b>
<b>EXPENDITURES</b>					
Civic	1,024,200	2,397,892	234.1	1,047,700	43.7
LA Personnel	7,681,660	2,148,534	28.0	8,176,228	380.5
LA Operations	1,378,066	2,109,315	153.1	2,190,725	103.9
LA Maintenance	2,299,915	667,470	29.0	2,557,613	383.2
TOTAL Recurrent Expenditures	12,383,841	7,323,211	59.1	13,972,266	190.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,207,324</b>	<b>5,459,412</b>	<b>88.0</b>		
CAPITAL EXPENDITURES	1,918,360	584,773	30.5	2,644,614	452.2
LOAN REPAYMENTS	0	585,108	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>4,288,964</b>	<b>4,289,531</b>	<b>100.0</b>		
DEBT RESOLUTION REPAYMENTS	3,134,225	2,255,664	72.0	4,215,503	186.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,154,739</b>	<b>2,033,867</b>	<b>176.1</b>		

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Bus Park	254,978	43.6
	Access roads	167,850	28.7
	Public toilet/ pit latrine	71,211	12.2
	All Other Projects	90,734	15.5
	<b>TOTAL</b>	<b>584,773</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Town Hall	1,000,000	37.8
405	Access Roads	800,000	30.3
260	Toilets	300,000	11.3
	All Other Projects	544,614	20.6
	<b>TOTAL</b>	<b>2,644,614</b>	<b>100.00</b>

LATF Personnel Ratio	48.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	109.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	32.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	52.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	59.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	30.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	72.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 646 NYANDARUA COUNTY COUNCIL

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: NYANDARUA

(Values in Ksh)

Chairman: J M Mather	Clerk Jackson Mana Chege	Treasurer: Joseph Njenga Mbugua
No of employees 287	No of Councillors 30	Business Permit Schedule 9
Total Yearly Salaries 19,296,480	Total Civic Costs 1,721,490	Business Permit Base Value 400
Average/Employee 67,235	Average/Councillor 57,383	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,993,043	21,993,043	100.0	26,230,947	119.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,993,043	21,993,043	100.0	26,230,947	119.3
Local Revenues					
CILOR	0	1,000,000	0.0	4,500,000	450.0
Property Rates	5,350,000	1,409,500	26.3	4,700,000	333.5
Single Business Permit	16,000,000	13,500,000	84.4	16,000,000	118.5
Market Fees	2,750,000	4,513,000	164.1	3,400,000	75.3
Others	15,050,080	13,165,336	87.5	16,922,133	128.5
Sub-Total	39,150,080	33,587,836	85.8	45,522,133	135.5
<b>TOTAL Revenues</b>	<b>61,143,123</b>	<b>55,580,879</b>	<b>90.9</b>	<b>71,753,080</b>	<b>129.1</b>
<b>EXPENDITURES</b>					
Civic	6,698,000	1,721,490	25.7	7,077,200	411.1
LA Personnel	24,288,300	19,296,480	79.4	25,174,107	130.5
LA Operations	13,217,600	8,073,390	61.1	14,727,000	182.4
LA Maintenance	1,911,000	1,263,440	66.1	2,518,000	199.3
TOTAL Recurrent Expenditures	46,114,900	30,354,800	65.8	49,496,307	163.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>15,028,223</b>	<b>25,226,079</b>	<b>167.9</b>	<b>22,256,773</b>	<b>88.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>14,900,000</b>	<b>8,609,440</b>	<b>57.8</b>	<b>16,200,000</b>	<b>188.2</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>128,223</b>	<b>16,616,639</b>	<b>12,959.2</b>	<b>6,056,773</b>	<b>36.5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,093,053</b>	<b>5,825,000</b>	<b>142.3</b>	<b>4,800,000</b>	<b>82.4</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-3,964,830</b>	<b>10,791,639</b>	<b>-272.2</b>	<b>1,256,773</b>	<b>11.6</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Road Grading	4,600,000	53.4
	purchase of MV	1,436,000	16.7
	Man	1,413,440	16.4
	All Other Projects	1,160,000	13.5
	<b>TOTAL</b>	<b>8,609,440</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Tipper and Exhauster	5,000,000	30.9
365	Plant Maintenance	2,400,000	14.8
265	Markets Development	2,300,000	14.2
	All Other Projects	6,500,000	40.1
	<b>TOTAL</b>	<b>16,200,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	45.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	127.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	5.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	85.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	65.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	57.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	142.3	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 651 NYANDO COUNTY COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: NYANDO

( Values in Ksh)

Chairman M Odongo	(Ag) Clerk Martin Onyango Achara	(Ag) Treasurer B O Ang'engo
No of employees 180	No of Councillors 33	Business Permit Schedule 5
Total Yearly Salaries 14,837,294	Total Civic Costs 3,800,000	Business Permit Base Value 200
Average/Employee 82,429	Average/Councillor 115,152	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,001,098	13,001,098	100.0	15,379,493	118.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,001,098	13,001,098	100.0	15,379,493	118.3
Local Revenues					
CILOR	450,000	0	0.0	200,000	0.0
Property Rates	1,500,000	330,000	22.0	150,000	45.5
Single Business Permit	5,600,000	2,300,000	41.1	5,175,000	225.0
Market Fees	7,800,000	5,800,000	74.4	7,000,000	120.7
Others	10,660,000	5,462,625	51.2	14,999,360	274.6
Sub-Total	26,010,000	13,892,625	53.4	27,524,360	198.1
<b>TOTAL Revenues</b>	<b>39,011,098</b>	<b>26,893,723</b>	<b>68.9</b>	<b>42,903,853</b>	<b>159.5</b>
<b>EXPENDITURES</b>					
Civic	3,800,000	3,800,000	100.0	5,405,000	142.2
LA Personnel	14,837,294	14,837,294	100.0	13,085,348	88.2
LA Operations	5,440,000	5,440,000	100.0	6,925,000	127.3
LA Maintenance	1,632,000	1,620,000	99.3	1,990,000	122.8
TOTAL Recurrent Expenditures	25,709,294	25,697,294	100.0	27,405,348	106.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>13,301,804</b>	<b>1,196,429</b>	<b>9.0</b>	<b>15,498,505</b>	<b>1,295.4</b>
<b>CAPITAL EXPENDITURES</b>	<b>7,800,659</b>	<b>6,302,159</b>	<b>80.8</b>	<b>9,327,696</b>	<b>148.0</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>5,501,145</b>	<b>-5,105,730</b>	<b>-92.8</b>	<b>6,270,809</b>	<b>0.0</b>
DEBT RESOLUTION REPAYMENTS	5,200,439	0	0.0	6,151,797	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>300,706</b>	<b>-5,105,730</b>	<b>-1,697.9</b>	<b>119,012</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Construction of council office	3,950,659	62.7
	Renovation of Pap Onditi Social hall and Council houses	500,000	7.9
	Land Acquisition for proposed Kolweny market	300,000	4.8
	All Other Projects	1,551,500	24.6
	<b>TOTAL</b>	<b>6,302,159</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Construction of County Offices	4,000,000	42.9
315	Furniture and Equipment	1,237,696	13.3
405	Market Roads Murraring	700,000	7.5
	All Other Projects	3,390,000	36.3
	<b>TOTAL</b>	<b>9,327,696</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	46.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	120.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	14.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	53.4	Total Actual Local Revenues 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	80.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 656 NYANSIONGO TOWN COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: NYAMIRA

(Values in Ksh)

Chairman: Fnda Mwen	Clerk: Osano Nyasente	(Ag) Treasurer: Peter Makon Mochama
No of employees: 31	No of Councillors: 8	Business Permit Schedule: 7
Total Yearly Salaries: 1,628,821	Total Civic Costs: 1,110,894	Business Permit Base Value: 300
Average/Employee: 52,543	Average/Councillor: 138,862	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,571,058	3,571,058	100.0	4,657,508	130.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,571,058	3,571,058	100.0	4,657,508	130.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	20,000	0	0.0	20,000	0.0
Single Business Permit	800,000	734,175	91.8	1,100,000	149.8
Market Fees	230,000	96,900	42.1	480,000	49.5
Others	2,836,000	1,326,263	46.8	3,326,000	250.8
Sub-Total	3,886,000	2,157,338	55.5	4,926,000	228.3
<b>TOTAL Revenues</b>	<b>7,457,058</b>	<b>5,728,396</b>	<b>76.8</b>	<b>9,583,508</b>	<b>167.3</b>
<b>EXPENDITURES</b>					
Civic	778,000	1,110,894	142.8	1,388,000	124.9
LA Personnel	2,381,665	1,628,821	68.4	2,699,905	165.8
LA Operations	890,000	868,406	97.6	642,000	73.9
LA Maintenance	536,305	66,842	12.5	50,500	7.5
TOTAL Recurrent Expenditures	4,586,000	3,674,963	80.1	4,780,405	130.1
<b>TOTAL RECURRENT EXPENDITURES</b>	<b>4,586,000</b>	<b>3,674,963</b>	<b>80.1</b>	<b>4,780,405</b>	<b>130.1</b>
<b>CAPITAL EXPENDITURES</b>	1,900,000	548,205	28.9	2,300,000	419.6
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>1,900,000</b>	<b>548,205</b>	<b>28.9</b>	<b>2,300,000</b>	<b>419.6</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	750,753	750,753	100.0	1,607,000	214.1
<b>TOTAL DEBT RESOLUTION REPAYMENTS</b>	<b>750,753</b>	<b>750,753</b>	<b>100.0</b>	<b>1,607,000</b>	<b>214.1</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Office block	528,505	96.4
	Fencing of markets	19,700	3.6
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>548,205</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Office Block	1,500,000	65.2
360	revenue Collection Vehicle	800,000	34.8
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>2,300,000</b>	<b>100.00</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)			
LATF Personnel Ratio	42.3	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	113.7	Total Planned Capital Projects compared to LATF Service Delivery Amount	
Civic Ratio	30.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures	
Local Revenue Performance Ratio	55.5	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio	80.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio	28.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments	

**LA CODE : 661 NYERI COUNTY COUNCIL**

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: NYERI

(Values in Ksh)

Chairman: Samuel Wachira Wanjohi	(Ag) Clerk : S.M. Mucheru	Treasurer: J.N Ndichu
No of employees: 203	No of Councillors: 47	Business Permit Schedule: 8
Total Yearly Salaries: 17,360,786	Total Civic Costs: 8,837,794	Business Permit Base Value: 350
Average/Employee: 85,521	Average/Councillor: 188,038	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,202,221	21,202,221	100.0	25,276,584	119.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,202,221	21,202,221	100.0	25,276,584	119.2
<b>Local Revenues</b>					
CILOR	5,074,080	418,874	8.3	4,860,000	1,160.3
Property Rates	2,255,100	1,576,310	69.9	2,931,640	186.0
Single Business Permit	10,561,800	14,008,109	132.6	15,000,000	107.1
Market Fees	3,980,000	3,609,400	90.7	4,129,000	114.4
Others	54,980,380	15,544,099	28.3	18,426,060	118.5
Sub-Total	76,851,360	35,156,791	45.7	45,346,700	129.0
<b>TOTAL Revenues</b>	<b>98,053,581</b>	<b>56,359,012</b>	<b>57.5</b>	<b>70,623,284</b>	<b>125.3</b>
<b>EXPENDITURES</b>					
Civic	14,551,680	8,837,794	60.7	9,035,500	102.2
LA Personnel	41,664,500	17,360,786	41.7	19,889,100	114.6
LA Operations	17,040,000	9,888,802	58.0	13,787,380	139.4
LA Maintenance	2,769,500	1,344,246	48.5	2,603,900	193.7
TOTAL Recurrent Expenditures	76,025,680	37,431,628	49.2	45,315,880	121.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>22,027,901</b>	<b>18,927,384</b>	<b>85.9</b>	<b>25,307,404</b>	<b>133.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>12,721,333</b>	<b>10,262,131</b>	<b>80.7</b>	<b>15,165,950</b>	<b>147.8</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>9,306,568</b>	<b>8,665,253</b>	<b>93.1</b>	<b>10,141,454</b>	<b>117.0</b>
DEBT RESOLUTION REPAYMENTS	9,306,568	0	0.0	10,110,634	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>0</b>	<b>8,665,253</b>	<b>0.0</b>	<b>30,820</b>	<b>0.4</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Grading & murraming of roads	6,912,131	67.4
	Purchase of motor vehicles	3,350,000	32.6
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>10,262,131</b>	<b>100.0</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of Lorry	5,500,000	36.3
999	Locational Development	4,200,000	27.7
360	Purchase of Motor Vehicle	2,080,000	13.7
	All Other Projects	3,385,950	22.3
	<b>TOTAL</b>	<b>15,165,950</b>	<b>100.0</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	54.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	121.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	23.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	45.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	49.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	80.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 667 NYERI MUNICIPAL COUNCIL**

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: NYERI

(Values in Ksh)

Mayor: David Mararo Mwangi	Clerk : Richard Kiana Gikuhi	Treasurer: P.M Ng'arua
No of employees: 487	No of Councillors: 20	Business Permit Schedule: 10
Total Yearly Salaries: 34,126,746	Total Civic Costs: 6,212,641	Business Permit Base Value: 500
Average/Employee: 70,075	Average/Councillor: 310,632	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,793,915	11,793,915	100.0	21,568,730	182.9
Road Maintenance Levy Fund (RMLF)	12,212,500	10,535,274	86.3	12,212,500	115.9
Sub-Total	24,006,415	22,329,189	93.0	33,781,230	151.3
Local Revenues					
CILOR	4,538,435	1,741,173	38.4	4,538,435	260.7
Property Rates	7,243,165	4,993,338	68.9	7,343,160	147.1
Single Business Permit	14,431,400	9,220,260	63.9	16,400,000	177.9
Market Fees	23,950,720	4,201,313	17.5	14,526,760	345.8
Others	61,340,065	34,855,659	56.8	46,703,700	134.0
Sub-Total	111,503,785	55,011,743	49.3	89,512,055	162.7
TOTAL Revenues	135,510,200	77,340,932	57.1	123,293,285	159.4
<b>EXPENDITURES</b>					
Civic	6,714,300	6,212,641	92.5	6,296,180	101.3
LA Personnel	33,014,380	34,126,746	103.4	35,720,240	104.7
LA Operations	27,392,100	16,310,204	59.5	21,499,900	131.8
LA Maintenance	13,584,800	10,539,337	77.6	20,661,720	196.0
TOTAL Recurrent Expenditures	80,705,580	67,188,928	83.3	84,178,040	125.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>54,804,620</b>	<b>10,152,004</b>	<b>18.5</b>	<b>39,115,245</b>	<b>385.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>43,848,540</b>	<b>7,238,587</b>	<b>16.5</b>	<b>31,178,560</b>	<b>430.7</b>
<b>LOAN REPAYMENTS</b>	<b>3,913,440</b>	<b>0</b>	<b>0.0</b>	<b>3,846,680</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>7,042,640</b>	<b>2,913,417</b>	<b>41.4</b>	<b>3,520,005</b>	<b>120.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,908,553</b>	<b>1,957,676</b>	<b>28.3</b>	<b>4,500,000</b>	<b>229.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>134,087</b>	<b>955,741</b>	<b>712.8</b>	<b>-979,995</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Kingongo market	3,237,887	44.7
	Haulage of murram	3,076,200	42.5
	Soko mjinga project	300,000	4.1
	All Other Projects	624,500	8.6
	<b>TOTAL</b>	<b>7,238,587</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase Side Loader	3,500,000	11.2
260	Fencing Constr.	2,000,000	6.4
260	Kiosk Constr. - Kiganjo	1,799,400	5.8
	All Other Projects	23,879,160	76.6
	<b>TOTAL</b>	<b>31,178,560</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	28.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	811.6	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 :	49.3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	83.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	16.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	28.3	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 671 NZOIA COUNTY COUNCIL**

Province: RIFT VALLEY

**Summary Profile Fiscal Year 2000-2001 District: TRANS NZOIA**

( Values in Ksh)

Chairman M W Nang'ole	Clerk J M Khisa	Treasurer NR
No of employees 98	No of Councillors 34	Business Permit Schedule 3
Total Yearly Salaries 7,445,800	Total Civic Costs 4,974,300	Business Permit Base Value: 150
Average/Employee 75,978	Average/Councillor 146,303	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,527,337	25,527,337	100.0	30,496,122	119.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,527,337	25,527,337	100.0	30,496,122	119.5
Local Revenues					
CILOR	720,000	0	0.0	2,863,819	0.0
Property Rates	3,364,000	1,790,800	53.2	1,903,800	108.3
Single Business Permit	3,300,000	3,264,000	98.9	4,410,400	135.1
Market Fees	930,000	553,200	59.5	594,400	107.4
Others	13,048,700	12,027,400	92.2	16,091,400	133.8
Sub-Total	21,362,700	17,635,400	82.6	25,863,819	146.7
<b>TOTAL Revenues</b>	<b>46,890,037</b>	<b>43,162,737</b>	<b>92.1</b>	<b>56,359,941</b>	<b>130.6</b>
<b>EXPENDITURES</b>					
Civic	4,974,300	4,974,300	100.0	7,511,900	151.0
LA Personnel	8,618,220	7,445,800	86.4	13,711,420	184.1
LA Operations	5,514,280	4,391,200	79.6	8,857,400	201.7
LA Maintenance	627,800	1,044,480	166.4	2,530,000	242.2
TOTAL Recurrent Expenditures	19,734,600	17,855,780	90.5	32,610,720	182.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>27,155,437</b>	<b>25,306,957</b>	<b>93.2</b>	<b>23,749,221</b>	<b>109.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>17,799,156</b>	<b>20,299,156</b>	<b>114.0</b>	<b>18,297,000</b>	<b>90.1</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>9,356,281</b>	<b>5,007,801</b>	<b>53.5</b>	<b>5,451,548</b>	<b>109.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,500,844</b>	<b>2,032,328</b>	<b>135.4</b>	<b>2,800,659</b>	<b>137.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>7,855,437</b>	<b>2,975,473</b>	<b>37.9</b>	<b>2,650,889</b>	<b>109.2</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Accounting & Auditing	2,500,000	12.3
	Construction of water supply	2,500,000	12.3
	Market Rehabilitation	2,500,000	12.3
	All Other Projects	12,799,156	63.1
	<b>TOTAL</b>	<b>20,299,156</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Mea Ltd plot old country	4,400,000	24.0
100	Surveying	4,200,000	23.0
350	Exhauster	3,000,000	16.4
	All Other Projects	6,697,000	36.6
	<b>TOTAL</b>	<b>18,297,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	34.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	120.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	27.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	82.6	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	90.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	114.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	135.4	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 676 OGEMBO TOWN COUNCIL**

Province: NYANZA

**Summary Profile Fiscal Year 2000-2001 District: GUCHA**

(Values in Ksh)

Chairman: Z.N. Mairura	Clerk : S.O Miroro	Treasurer: C.M Andima
No of employees: 37	No of Councillors: 9	Business Permit Schedule: 7
Total Yearly Salaries: 1,385,920	Total Civic Costs: 829,553	Business Permit Base Value: 300
Average/Employee: 37,457	Average/Councillor: 92,173	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,653,117	3,653,117	100.0	4,171,021	114.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,653,117	3,653,117	100.0	4,171,021	114.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,420,000	1,008,010	71.0	1,590,000	157.7
Market Fees	1,120,000	395,720	35.3	1,380,000	348.7
Others	3,368,000	1,808,602	53.7	4,890,000	270.4
Sub-Total	5,908,000	3,212,332	54.4	7,860,000	244.7
<b>TOTAL Revenues</b>	<b>9,561,117</b>	<b>6,865,449</b>	<b>71.8</b>	<b>12,031,021</b>	<b>175.2</b>
<b>EXPENDITURES</b>					
Civic	1,297,000	829,553	64.0	1,605,400	193.5
LA Personnel	3,375,020	1,385,920	41.1	3,526,718	254.5
LA Operations	849,000	1,111,003	130.9	1,719,000	154.7
LA Maintenance	377,000	55,558	14.7	647,000	1,164.5
TOTAL Recurrent Expenditures	5,898,020	3,382,034	57.3	7,498,118	221.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,663,097</b>	<b>3,483,415</b>	<b>95.1</b>	<b>4,532,903</b>	<b>130.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,460,000</b>	<b>2,637,500</b>	<b>107.2</b>	<b>1,888,911</b>	<b>71.6</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,203,097</b>	<b>845,915</b>	<b>70.3</b>	<b>2,643,092</b>	<b>312.5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,193,117</b>	<b>1,620,578</b>	<b>135.8</b>	<b>2,281,210</b>	<b>140.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>9,980</b>	<b>-774,663</b>	<b>-7,762.2</b>	<b>361,882</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchas of vehicle	1,000,000	37.9
	Road rehabilitation	560,000	21.2
	Slaughter house	403,000	15.3
	All Other Projects	674,500	25.6
	<b>TOTAL</b>	<b>2,637,500</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Rehabilitation of roads	1,088,911	57.6
350	Vehicle (Additional)	500,000	26.5
905	Water	300,000	15.9
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,888,911</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	43.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	129.4	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 :	54.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	57.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	107.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	135.8	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 681 OL'KALOU TOWN COUNCIL**

Province: **CENTRAL**

**Summary Profile Fiscal Year 2000-2001 District: NYANDARUA**

(Values in Ksh)

Chairman: P.N Gathika	Clerk : D.G Macharia	(Ag) Treasurer: J.K Waititu
No of employees: 122	No of Councillors: 9	Business Permit Schedule: 10
Total Yearly Salaries: 6,730,894	Total Civic Costs: 1,853,539	Business Permit Base Value: 500
Average/Employee: 55,171	Average/Councillor: 205,949	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,977,805	3,977,805	100.0	4,669,422	117.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,977,805	3,977,805	100.0	4,669,422	117.4
Local Revenues					
CILOR	0	400,000	0.0	1,500,000	375.0
Property Rates	3,800,000	3,588,710	94.4	2,689,200	74.9
Single Business Permit	3,540,000	1,889,760	53.4	3,620,000	191.6
Market Fees	1,716,000	305,460	17.8	920,000	301.2
Others	7,948,800	4,212,705	53.0	7,789,000	184.9
Sub-Total	17,004,800	10,396,635	61.1	16,518,200	158.9
<b>TOTAL Revenues</b>	<b>20,982,605</b>	<b>14,374,440</b>	<b>68.5</b>	<b>21,187,622</b>	<b>147.4</b>
<b>EXPENDITURES</b>					
Civic	2,430,000	1,853,539	76.3	2,208,000	119.1
LA Personnel	9,462,740	6,730,894	71.1	9,496,260	141.1
LA Operations	3,105,700	2,440,470	78.6	3,840,800	157.4
LA Maintenance	2,286,000	994,947	43.5	1,001,800	100.7
TOTAL Recurrent Expenditures	17,284,440	12,019,850	69.5	16,546,860	137.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,698,165</b>	<b>2,354,590</b>	<b>63.7</b>	<b>4,640,762</b>	<b>197.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,570,000</b>	<b>1,841,189</b>	<b>117.3</b>	<b>1,900,000</b>	<b>103.2</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>50,000</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,128,165</b>	<b>513,401</b>	<b>24.1</b>	<b>-14,409,238</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,890,085</b>	<b>701,417</b>	<b>37.1</b>	<b>1,600,000</b>	<b>228.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>238,080</b>	<b>-188,016</b>	<b>-79.0</b>	<b>-16,009,238</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Oi Kalau Modern R. market	1,000,000	54.3
	Completion of library	368,620	20.0
	Road grading	327,277	17.8
	All Other Projects	145,292	7.9
	<b>TOTAL</b>	<b>1,841,189</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Road grading	700,000	36.8
505	Dev. Assistance to school	670,000	35.3
400	Opening new roads	345,000	18.2
	All Other Projects	185,000	9.7
	<b>TOTAL</b>	<b>1,900,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	53.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	161.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	15.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	61.1	Total Actual Local Revenues 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 :	117.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	37.1	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 686 OLKEJUADO COUNTY COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001

District: KAJIADO

(Values in Ksh)

Chairman: D.K Ole Muya	Clerk : Albert Munganya Leina	(Ag) Treasurer: Francis Sankale Tameno
No of employees: 302	No of Councillors: 64	Business Permit Schedule: 9
Total Yearly Salaries: 22,338,089	Total Civic Costs: 17,817,493	Business Permit Base Value: 400
Average/Employee: 73,967	Average/Councillor: 278,398	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,860,508	20,860,508	100.0	24,864,205	119.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,860,508	20,860,508	100.0	24,864,205	119.2
Local Revenues					
CILOR	405,477	0	0.0	2,027,385	0.0
Property Rates	658,053	140,310	21.3	8,617,500	6,141.8
Single Business Permit	8,513,900	8,728,200	102.5	7,695,900	88.2
Market Fees	5,900,000	5,037,840	85.4	5,900,000	117.1
Others	47,152,800	40,121,184	85.1	46,948,800	117.0
Sub-Total	62,630,230	54,027,534	86.3	71,189,585	131.8
<b>TOTAL Revenues</b>	<b>83,490,738</b>	<b>74,888,042</b>	<b>89.7</b>	<b>96,053,790</b>	<b>128.3</b>
<b>EXPENDITURES</b>					
Civic	12,875,860	17,817,493	138.4	11,950,616	67.1
LA Personnel	25,584,787	22,338,089	87.3	27,516,735	123.2
LA Operations	17,726,282	8,835,493	49.8	21,199,532	239.9
LA Maintenance	6,144,500	6,232,341	101.4	10,488,600	168.3
<b>TOTAL Recurrent Expenditures</b>	<b>62,331,429</b>	<b>55,223,416</b>	<b>88.6</b>	<b>71,155,483</b>	<b>128.9</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>21,159,309</b>	<b>19,664,626</b>	<b>92.9</b>	<b>24,898,307</b>	<b>126.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>19,000,000</b>	<b>22,132,765</b>	<b>116.5</b>	<b>19,165,000</b>	<b>86.6</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>2,159,309</b>	<b>-2,468,139</b>	<b>-114.3</b>	<b>4,233,307</b>	<b>0.0</b>
DEBT RESOLUTION REPAYMENTS	1,344,203	0	0.0	1,956,762	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>815,106</b>	<b>-2,468,139</b>	<b>-302.8</b>	<b>2,276,545</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of grader	18,010,000	81.4
	Kiserian market	1,140,025	5.2
	Purchase of land rover TDI	1,020,000	4.6
	All Other Projects	1,962,740	8.9
	<b>TOTAL</b>	<b>22,132,765</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Lorry (10 tonner tipper)	6,185,000	32.3
999	Demonstration farm - Rehabilitation	2,000,000	10.4
200	Office block- Ngong	1,500,000	7.8
	All Other Projects	9,480,000	49.5
	<b>TOTAL</b>	<b>19,165,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	45.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	200.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	32.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	86.3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	88.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	116.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 691 OTHAYA TOWN COUNCIL

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: NYERI

(Values in Ksh)

Chairman William Githinji	Clerk S N Kuna	(Ag) Treasurer Munyoroku Maina Maingi
No of employees: 73	No of Councillors 8	Business Permit Schedule: 10
Total Yearly Salaries 7,641,313	Total Civic Costs 1,103,100	Business Permit Base Value 500
Average/Employee 104,676	Average/Councillor 137,888	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,778,423	2,778,423	100.0	3,495,013	125.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,778,423	2,778,423	100.0	3,495,013	125.8
Local Revenues					
CILOR	51,480	0	0.0	51,480	0.0
Property Rates	1,921,680	745,680	38.8	1,963,680	263.3
Single Business Permit	1,800,000	1,691,220	94.0	3,053,000	180.5
Market Fees	1,600,000	1,282,390	80.1	1,700,000	132.6
Others	3,854,000	2,230,215	57.9	3,908,000	175.2
Sub-Total	9,227,160	5,949,505	64.5	10,676,160	179.4
<b>TOTAL Revenues</b>	<b>12,005,583</b>	<b>8,727,928</b>	<b>72.7</b>	<b>14,171,173</b>	<b>162.4</b>
<b>EXPENDITURES</b>					
Civic	1,519,200	1,103,100	72.6	1,427,200	129.4
LA Personnel	5,074,900	7,641,313	150.6	4,942,883	64.7
LA Operations	1,726,800	791,360	45.8	2,225,100	281.2
LA Maintenance	567,000	502,360	88.6	1,032,000	205.4
TOTAL Recurrent Expenditures	8,887,900	10,038,133	112.9	9,627,183	95.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,117,683</b>	<b>-1,310,205</b>	<b>-42.0</b>	<b>4,543,990</b>	<b>143.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,100,000</b>	<b>100,000</b>	<b>9.1</b>	<b>1,100,000</b>	<b>1,100.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,017,683</b>	<b>-1,410,205</b>	<b>-69.9</b>	<b>2,543,990</b>	<b>126.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,478,423</b>	<b>1,185,636</b>	<b>80.2</b>	<b>1,495,013</b>	<b>126.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>539,260</b>	<b>-2,595,841</b>	<b>-481.4</b>	<b>-1,048,977</b>	<b>-100.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Murraming roads	100,000	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>100,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Rehabilitation of roads	600,000	54.5
285	Rehabilitation of market	400,000	36.4
360	Purchase of vehicle	100,000	9.1
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,100,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	55.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	100.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	11.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	64.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	112.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	9.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	80.2	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 696 OYUGIS TOWN COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: RACHUONYO

(Values in Ksh)

Chairman: S O. Were	Clerk: G Owidi	(Ag) Treasurer: Dick Magak
No of employees: 92	No of Councillors: 12	Business Permit Schedule: 10
Total Yearly Salaries: 2,755,680	Total Civic Costs: 991,100	Business Permit Base Value: 500
Average/Employee: 29,953	Average/Councillor: 82,592	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,813,185	4,813,185	100.0	6,211,975	129.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,813,185	4,813,185	100.0	6,211,975	129.1
Local Revenues					
CILOR	42,000	0	0.0	42,000	0.0
Property Rates	24,000	0	0.0	335,500	0.0
Single Business Permit	1,000,000	1,359,570	136.0	1,734,000	127.5
Market Fees	4,434,000	2,319,436	52.3	3,981,000	171.6
Others	5,049,000	3,309,621	65.6	3,770,700	113.9
Sub-Total	10,549,000	6,988,627	66.2	9,863,200	141.1
<b>TOTAL Revenues</b>	<b>15,362,185</b>	<b>11,801,812</b>	<b>76.8</b>	<b>16,075,175</b>	<b>136.2</b>
<b>EXPENDITURES</b>					
Civic	1,982,000	991,100	50.0	1,742,000	175.8
LA Personnel	6,679,240	2,755,680	41.3	6,036,365	219.1
LA Operations	1,327,700	2,128,914	160.3	1,184,600	55.6
LA Maintenance	590,600	1,335,057	226.1	352,505	26.4
TOTAL Recurrent Expenditures	10,579,540	7,210,751	68.2	9,315,470	129.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,782,645</b>	<b>4,591,061</b>	<b>96.0</b>	<b>6,759,705</b>	<b>141.2</b>
CAPITAL EXPENDITURES	2,406,593	2,166,500	90.0	3,105,988	143.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>2,376,052</b>	<b>2,424,561</b>	<b>102.0</b>	<b>3,665,717</b>	<b>150.7</b>
DEBT RESOLUTION REPAYMENTS	2,406,592	2,406,612	100.0	3,105,987	129.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-30,540</b>	<b>17,949</b>	<b>-58.8</b>	<b>547,730</b>	<b>3,061.6</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Ho2	1,394,500	64.4
	450 school desks	270,000	12.5
	unclassified roads	270,000	12.5
	All Other Projects	232,000	10.7
	<b>TOTAL</b>	<b>2,166,500</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Model Town	2,710,988	87.3
260	Model Market Toilet	395,000	12.7
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>3,105,988</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	43.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	103.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	13.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	66.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	68.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	90.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 701 POKOT COUNTY COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: WEST POKOT

( Values in Ksh)

Chairman David Longannyang	(Ag) Clerk L J C Fiapan(Mrs)	(Ag) Treasurer Joseph Kipkoeh Bett
No of employees 64	No of Councillors 64	Business Permit Schedule 9
Total Yearly Salaries 5,606,740	Total Civic Costs 2,765,400	Business Permit Base Value 400
Average/Employee 87,605	Average/Councillor 43,209	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,420,918	13,420,918	100.0	15,886,130	118.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,420,918	13,420,918	100.0	15,886,130	118.4
Local Revenues					
CILOR	5,531,442	400,000	7.2	3,800,000	95.0
Property Rates	0	200,000	0.0	3,040,000	1,520.0
Single Business Permit	960,000	1,200,000	125.0	1,194,000	99.5
Market Fees	600,000	360,000	60.0	2,794,000	776.1
Others	2,714,720	2,429,200	89.5	3,763,200	154.9
Sub-Total	9,806,162	4,589,200	46.8	14,591,200	317.9
<b>TOTAL Revenues</b>	<b>23,227,080</b>	<b>18,010,118</b>	<b>77.5</b>	<b>30,477,330</b>	<b>169.2</b>
<b>EXPENDITURES</b>					
Civic	6,801,600	2,765,400	40.7	7,565,520	273.6
LA Personnel	7,970,780	5,606,740	70.3	10,870,340	193.9
LA Operations	4,416,438	4,782,000	108.3	7,258,000	151.8
LA Maintenance	1,437,400	1,432,130	99.6	3,290,130	229.7
<b>TOTAL Recurrent Expenditures</b>	<b>20,626,218</b>	<b>14,586,270</b>	<b>70.7</b>	<b>28,983,990</b>	<b>198.7</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,600,862</b>	<b>3,423,848</b>	<b>131.8</b>	<b>1,493,340</b>	<b>43.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>6,650,000</b>	<b>8,500,000</b>	<b>127.8</b>	<b>6,500,000</b>	<b>76.5</b>
<b>LOAN REPAYMENTS</b>	<b>160,757</b>	<b>0</b>	<b>0.0</b>	<b>175,804</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>-4,209,895</b>	<b>-5,076,152</b>	<b>120.8</b>	<b>-7,182,464</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,450,000</b>	<b>0</b>	<b>0.0</b>	<b>3,000,000</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-6,659,895</b>	<b>-5,076,152</b>	<b>76.2</b>	<b>-10,182,464</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Building permanent Market	2,500,000	29.4
	Motor vehicle	2,500,000	29.4
	Access roads	2,000,000	23.5
	All Other Projects	1,500,000	17.6
	<b>TOTAL</b>	<b>8,500,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
260	Building of pamanent park	2,500,000	38.5
400	Foot bridges	500,000	7.7
360	Office Equipment	400,000	6.2
	All Other Projects	3,100,000	47.7
	<b>TOTAL</b>	<b>6,500,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	47.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	100.4	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	46.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	70.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	127.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 706 PORT VICTORIA TOWN COUNCIL

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: BUSIA

( Values in Ksh)

Chairman Lucas Barera	(Ag) Clerk Rashid J M Turo	(Ag) Treasurer Stephen F Enaga
No of employees 38	No of Councillors 7	Business Permit Schedule 9
Total Yearly Salaries 2,192,776	Total Civic Costs 742,635	Business Permit Base Value 400
Average/Employee 57,705	Average/Councillor 106,091	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,094,442	2,094,442	100 0	2,406,249	114 9
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	2,094,442	2,094,442	100 0	2,406,249	114 9
Local Revenues					
CILOR	0	0	0 0	0	0 0
Property Rates	0	0	0 0	7,200	0 0
Single Business Permit	1,773,800	354,350	20 0	1,773,800	500 6
Market Fees	500,000	202,564	40 5	500,000	246 8
Others	3,491,920	2,204,496	63 1	4,101,292	186 0
Sub-Total	5,765,720	2,761,410	47 9	6,382,292	231 1
TOTAL Revenues	7,860,162	4,855,852	61 8	8,788,541	181 0
<b>EXPENDITURES</b>					
Civic	948,000	742,635	78 3	1,029,000	138 6
LA Personnel	3,741,220	2,192,776	58 6	4,028,122	183 7
LA Operations	717,000	745,396	104 0	856,000	114 8
LA Maintenance	146,000	317,763	217 6	165,000	51 9
TOTAL Recurrent Expenditures	5,552,220	3,998,570	72 0	6,078,122	152 0
<b>RECURRENT SURPLUS/DEFICITS</b>	2,307,942	857,282	37 1	2,710,419	316 2
<b>CAPITAL EXPENDITURES</b>	480,000	480,000	100 0	750,000	156 3
<b>LOAN REPAYMENTS</b>	0	0	0 0	0	0 0
<b>NET SURPLUS/DEFICITS</b>	1,827,942	377,282	20 6	1,960,419	519 6
<b>DEBT RESOLUTION REPAYMENTS</b>	1,468,442	0	0 0	233,623	0 0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	359,500	377,282	104 9	1,726,796	457 7

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Renovation of electrification	200,000	41 7
	Public toilets	120,000	25 0
	Purchase of office machines	80,000	16 7
	All Other Projects	80,000	16 7
	<b>TOTAL</b>	480,000	100 00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Rehabilitation of roads	230,000	30 7
205	renovation & Electrification	200,000	26 7
315	Purchase of office	120,000	16 0
	All Other Projects	200,000	26 7
	<b>TOTAL</b>	750,000	100 00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	58 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	18 6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	47 9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	72 0	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

**LA CODE : 711 RACHUONYO COUNTY COUNCIL**

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: RACHUONYO

( Values in Ksh)

Chairman: Shem Kisero	Clerk : Thomas W. Marwa	(Ag) Treasurer: Michael Oloo Mireri
No of employees: 124	No of Councillors: 36	Business Permit Schedule: 10
Total Yearly Salaries: 2,182,206	Total Civic Costs: 1,046,134	Business Permit Base Value: 500
Average/Employee: 17,598	Average/Councillor: 29,059	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,693,557	12,693,557	100.0	15,008,341	118.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,693,557	12,693,557	100.0	15,008,341	118.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,100,000	900,150	42.9	1,606,000	178.4
Market Fees	3,400,000	2,834,470	83.4	4,120,000	145.4
Others	10,261,520	2,370,653	23.1	6,927,500	292.2
Sub-Total	15,761,520	6,105,273	38.7	12,653,500	207.3
<b>TOTAL Revenues</b>	<b>28,455,077</b>	<b>18,798,830</b>	<b>66.1</b>	<b>27,661,841</b>	<b>147.1</b>
<b>EXPENDITURES</b>					
Civic	3,910,400	1,046,134	26.8	6,121,985	585.2
LA Personnel	8,623,440	2,182,206	25.3	8,501,000	389.6
LA Operations	3,665,620	1,968,715	53.7	1,941,155	98.6
LA Maintenance	932,000	378,246	40.6	760,000	200.9
TOTAL Recurrent Expenditures	17,131,460	5,575,301	32.5	17,324,140	310.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>11,323,617</b>	<b>13,223,529</b>	<b>116.8</b>	<b>10,337,701</b>	<b>78.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>6,077,000</b>	<b>0</b>	<b>0.0</b>	<b>6,000,000</b>	<b>0.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>5,246,617</b>	<b>13,223,529</b>	<b>252.0</b>	<b>2,507,701</b>	<b>19.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>5,864,557</b>	<b>0</b>	<b>0.0</b>	<b>5,745,754</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-617,940</b>	<b>13,223,529</b>	<b>-2,139.9</b>	<b>-3,238,053</b>	<b>0.0</b>

**FY 2000-2001 Implemented Projects  
(Details are missing)**

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Council offices hase	2,520,000	42.0
360	Nissan Caravan	1,300,000	21.7
405	Maraming & calvating	800,000	13.3
	All Other Projects	1,380,000	23.0
	<b>TOTAL</b>	<b>6,000,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	41.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	92.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	18.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	38.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	32.5	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

**LA CODE : 716 RONGO TOWN COUNCIL**

Province: NYANZA

**Summary Profile Fiscal Year 2000-2001 District: MIGORI**

( Values in Ksh)

Chairman Charles Abayo Ogutu	(Ag) Clerk Christopher Odhiambo Ru	Treasurer Stephen Osiro
No of employees 77	No of Councillors 11	Business Permit Schedule 7
Total Yearly Salaries 3,958,685	Total Civic Costs 1,743,390	Business Permit Base Value 300
Average/Employee 51,411	Average/Councillor 158,490	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,458,100	4,458,100	100.0	5,397,849	121.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,458,100	4,458,100	100.0	5,397,849	121.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	600,000	0.0
Single Business Permit	1,200,000	1,990,150	165.8	1,600,000	80.4
Market Fees	4,450,000	3,362,437	75.6	4,500,000	133.8
Others	4,670,000	2,750,352	58.9	4,820,000	175.3
Sub-Total	10,320,000	8,102,939	78.5	11,520,000	142.2
<b>TOTAL Revenues</b>	<b>14,778,100</b>	<b>12,561,039</b>	<b>85.0</b>	<b>16,917,849</b>	<b>134.7</b>
<b>EXPENDITURES</b>					
Civic	1,804,000	1,743,390	96.6	1,680,000	96.4
LA Personnel	3,969,441	3,958,685	99.7	6,041,027	152.6
LA Operations	2,378,000	1,643,475	69.1	1,948,000	118.5
LA Maintenance	2,505,000	478,821	19.1	3,755,000	784.2
TOTAL Recurrent Expenditures	10,656,441	7,824,371	73.4	13,424,027	171.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,121,659</b>	<b>-4,736,668</b>	<b>114.9</b>	<b>3,493,822</b>	<b>73.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,070,000</b>	<b>4,052,465</b>	<b>132.0</b>	<b>2,800,000</b>	<b>69.1</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,051,659</b>	<b>684,203</b>	<b>65.1</b>	<b>1,093,822</b>	<b>159.9</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>738,100</b>	<b>0</b>	<b>0.0</b>	<b>836,000</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>313,559</b>	<b>684,203</b>	<b>218.2</b>	<b>257,822</b>	<b>37.7</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Office const	4,000,465	98.7
	Pit latrines	52,000	1.3
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>4,052,465</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Passenger motor vehicle	1,000,000	35.7
205	Council Offices	700,000	25.0
310	Office Furniture	400,000	14.3
	All Other Projects	700,000	25.0
	<b>TOTAL</b>	<b>2,800,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	37.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	208.4	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	78.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	73.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	132.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 721 RUIRU MUNICIPAL COUNCIL

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001 District: THIKA

( Values in Ksh)

Mayor: W. Wamuya	Clerk : G.M Mwangi	Treasurer: J.Wanyoike
No of employees: 183	No of Councillors: 12	Business Permit Schedule: 13
Total Yearly Salaries: 10,242,720	Total Civic Costs: 1,839,844	Business Permit Base Value: 850
Average/Employee: 55,971	Average/Councillor: 153,320	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,010,921	10,010,921	100.0	16,021,433	160.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	10,010,921	10,010,921	100.0	16,021,433	160.0
Local Revenues					
CILOR	1,000,000	0	0.0	1,000,000	0.0
Property Rates	7,400,000	3,371,072	45.6	6,400,000	189.9
Single Business Permit	10,650,000	7,339,287	68.9	11,000,000	149.9
Market Fees	4,930,200	4,302,900	87.3	5,775,140	134.2
Others	14,729,040	5,086,988	34.5	7,139,000	140.3
Sub-Total	38,709,240	20,100,247	51.9	31,314,140	155.8
<b>TOTAL Revenues</b>	<b>48,720,161</b>	<b>30,111,168</b>	<b>61.8</b>	<b>47,335,573</b>	<b>157.2</b>
<b>EXPENDITURES</b>					
Civic	3,210,800	1,839,844	57.3	2,624,240	142.6
LA Personnel	16,083,880	10,242,720	63.7	17,458,300	170.4
LA Operations	8,761,000	8,170,021	93.3	6,818,900	83.5
LA Maintenance	8,690,000	3,191,221	36.7	28,381,180	889.4
TOTAL Recurrent Expenditures	36,745,680	23,443,806	63.8	55,282,620	235.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>11,974,481</b>	<b>6,667,362</b>	<b>55.7</b>	<b>-7,947,047</b>	<b>0.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>6,800,000</b>	<b>1,247,000</b>	<b>18.3</b>	<b>14,000,000</b>	<b>1,122.7</b>
LOAN REPAYMENTS	68,180	0	0.0	133,730	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>5,106,301</b>	<b>5,420,362</b>	<b>106.2</b>	<b>-20,380,777</b>	<b>0.0</b>
DEBT RESOLUTION REPAYMENTS	3,200,000	0	0.0	3,592,770	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,906,301</b>	<b>5,420,362</b>	<b>284.3</b>	<b>-23,973,547</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of vehicle	1,100,000	88.2
	Renovation of market stalls	147,000	11.8
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>1,247,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of exhauster	5,500,000	39.3
260	Drilling of Borehole	2,000,000	14.3
260	Purchase of marke plot	1,500,000	10.7
	All Other Projects	5,000,000	35.7
	<b>TOTAL</b>	<b>14,000,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	39.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	258.4	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 :	51.9	Total Actual Local Revenues 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 :	18.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 726 RUMURUTI TOWN COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: LAIKIPIA

( Values in Ksh)

Chairman ·Solomon Kiguru	Clerk Dishon Kamau Mboi	Treasurer Stephen Ndungu Munene
No of employees 57	No of Councillors 7	Business Permit Schedule 10
Total Yearly Salaries 3,533,462	Total Civic Costs 1,163,571	Business Permit Base Value 500
Average/Employee 61,991	Average/Councillor 166,224	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,911,677	2,911,677	100 0	3,493,655	120 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	2,911,677	2,911,677	100 0	3,493,655	120 0
Local Revenues					
CILOR	2,349,160	330,000	14 0	2,349,160	711 9
Property Rates	525,000	360,711	68 7	805,000	223 2
Single Business Permit	1,740,000	1,026,635	59 0	1,960,000	190 9
Market Fees	566,000	500,685	88 5	734,000	146 6
Others	6,889,200	4,419,246	64 1	8,059,600	182 4
Sub-Total	12,069,360	6,637,277	55 0	13,907,760	209 5
<b>TOTAL Revenues</b>	<b>14,981,037</b>	<b>9,548,954</b>	<b>63 7</b>	<b>17,401,415</b>	<b>182 2</b>
<b>EXPENDITURES</b>					
Civic	1,812,200	1,163,571	64 2	1,755,000	150 8
LA Personnel	5,259,660	3,533,462	67 2	5,484,800	155 2
LA Operations	3,762,940	2,238,453	59 5	4,196,940	187 5
LA Maintenance	971,000	164,345	16 9	1,014,000	617 0
<b>TOTAL Recurrent Expenditures</b>	<b>11,805,800</b>	<b>7,099,831</b>	<b>60 1</b>	<b>12,450,740</b>	<b>175 4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,175,237</b>	<b>2,449,123</b>	<b>77.1</b>	<b>4,950,675</b>	<b>202 1</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,747,006</b>	<b>1,340,093</b>	<b>76 7</b>	<b>2,096,193</b>	<b>156 4</b>
<b>LOAN REPAYMENTS</b>	<b>59,163</b>	<b>0</b>	<b>0 0</b>	<b>53,987</b>	<b>0 0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,369,068</b>	<b>1,109,030</b>	<b>81 0</b>	<b>2,800,495</b>	<b>252 5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,164,671</b>	<b>0</b>	<b>0 0</b>	<b>1,397,462</b>	<b>0 0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>204,397</b>	<b>1,109,030</b>	<b>542 6</b>	<b>1,403,033</b>	<b>126 5</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of vehicle	1,147,000	85 6
	Purchase of equipments	109,873	8 2
	Roads rehaqbilitation	50,000	3 7
	All Other Projects	33,220	2 5
	<b>TOTAL</b>	<b>1,340,093</b>	<b>100 00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
905	water treatment	500,000	23 9
205	repair of social hall	300,000	14 3
265	Additional public toilets	200,000	9 5
	All Other Projects	1,096,193	52 3
	<b>TOTAL</b>	<b>2,096,193</b>	<b>100 00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	43 6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	155 6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	16 4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	55 0	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	60 1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	76 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

## LA CODE : 731 RUNYENJES MUNICIPAL COUNCIL

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: EMBU

(Values in Ksh)

Mayor P N Thiga	Clerk J W Mbutu	(Ag) Treasurer Jamleck W Mbutu
No of employees 134	No of Councillors 12	Business Permit Schedule 10
Total Yearly Salaries 3,478,539	Total Civic Costs 1,813,069	Business Permit Base Value 500
Average/Employee 25,959	Average/Councillor 151,089	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,399,755	4,399,755	100.0	5,183,327	117.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,399,755	4,399,755	100.0	5,183,327	117.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,804,000	3,277,395	181.7	2,171,760	66.3
Market Fees	926,500	784,770	84.7	1,092,000	139.1
Others	9,189,200	4,758,822	51.8	9,719,340	204.2
Sub-Total	11,919,700	8,820,987	74.0	12,983,100	147.2
TOTAL Revenues	16,319,455	13,220,742	81.0	18,166,427	137.4
<b>EXPENDITURES</b>					
Civic	1,825,400	1,813,069	99.3	2,108,720	116.3
LA Personnel	5,427,540	3,478,539	64.1	6,055,560	174.1
LA Operations	2,728,640	1,618,010	59.3	2,999,500	185.4
LA Maintenance	1,300,000	956,876	73.6	1,351,880	141.3
TOTAL Recurrent Expenditures	11,281,580	7,866,494	69.7	12,515,660	159.1
<b>RECURRENT SURPLUS/DEFICITS</b>	5,037,875	5,354,248	106.3	5,650,767	105.5
<b>CAPITAL EXPENDITURES</b>	3,800,000	1,215,259	32.0	1,500,000	123.4
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	1,237,875	4,138,989	334.4	4,150,767	100.3
<b>DEBT RESOLUTION REPAYMENTS</b>	0	0	0.0	1,450,000	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	1,237,875	4,138,989	334.4	2,700,767	65.3

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Office block	1,215,259	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	1,215,259	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Revenue Van	1,500,000	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	1,500,000	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	46.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	193.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	23.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	74.0	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	69.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	32.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 736 SAGANA TOWN COUNCIL**

Province: **CENTRAL**

**Summary Profile Fiscal Year 2000-2001**

District: **KIRINYAGA**

(Values in Ksh)

Chairman: Nicholus K Wamurara	(Ag) Clerk : Elias Kamau Josphat	(Ag) Treasurer: Esther Wanjiku Waiharo
No of employees: 48	No of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 3,285,428	Total Civic Costs: 1,470,960	Business Permit Base Value: 500
Average/Employee: 68,446	Average/Councillor: 183,870	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,001,455	2,001,455	100.0	2,228,067	111.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,001,455	2,001,455	100.0	2,228,067	111.3
Local Revenues					
CILOR	50,000	0	0.0	50,000	0.0
Property Rates	2,058,000	117,800	5.7	1,359,000	1,153.7
Single Business Permit	2,648,500	1,613,724	60.9	2,905,000	180.0
Market Fees	1,866,000	1,033,430	55.4	1,845,000	178.5
Others	3,506,600	2,573,683	73.4	4,510,000	175.2
Sub-Total	10,129,100	5,338,637	52.7	10,669,000	199.8
TOTAL Revenues	12,130,555	7,340,092	60.5	12,897,067	175.7
<b>EXPENDITURES</b>					
Civic	1,601,200	1,470,960	91.9	1,635,000	111.2
LA Personnel	5,407,300	3,285,428	60.8	4,866,580	148.1
LA Operations	1,900,000	938,967	49.4	2,220,400	236.5
LA Maintenance	1,100,000	363,986	33.1	1,847,020	507.4
TOTAL Recurrent Expenditures	10,008,500	6,059,341	60.5	10,569,000	174.4
<b>RECURRENT SURPLUS/DEFICITS</b>	2,122,055	1,280,751	60.4	2,328,067	181.8
<b>CAPITAL EXPENDITURES</b>	1,000,000	401,695	40.2	1,336,000	332.6
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	1,122,055	879,056	78.3	-11,031,933	0.0
<b>DEBT RESOLUTION REPAYMENTS</b>	1,001,455	613,661	61.3	892,067	145.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	120,600	265,395	220.1	-11,924,000	0.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Markets phase II	124,900	31.1
	Telph. Equips	99,996	24.9
	Elect. Of offices	66,078	16.4
	All Other Projects	110,721	27.6
	<b>TOTAL</b>	401,695	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of pick-up	500,000	37.4
800	Construction of Bus Prk Phase 111	400,000	29.9
265	Construction of market phase 111	236,000	17.7
	All Other Projects	200,000	15.0
	<b>TOTAL</b>	1,336,000	100.00

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	56.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	174.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	24.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	52.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	60.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	40.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	61.3	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 741 SAMBURU COUNTY COUNCIL**

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001

District: SAMBURU

( Values in Ksh)

Chairman: J. Ltului	Clerk : James Lenayiarra	Treasurer: Joseph Lemarkat
No of employees: 261	No of Councillors: 45	Business Permit Schedule: 8
Total Yearly Salaries: 23,516,898	Total Civic Costs: 9,215,983	Business Permit Base Value: 350
Average/Employee: 90,103	Average/Councillor: 204,800	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,206,615	7,206,615	100.0	8,386,726	116.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,206,615	7,206,615	100.0	8,386,726	116.4
Local Revenues					
CILOR	8,000,000	4,000,000	50.0	8,000,000	200.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,100,000	596,087	54.2	1,101,000	184.7
Market Fees	240,000	50,700	21.1	420,000	828.4
Others	81,460,000	80,180,367	98.4	83,173,160	103.7
Sub-Total	90,800,000	84,827,154	93.4	92,694,160	109.3
<b>TOTAL Revenues</b>	<b>98,006,615</b>	<b>92,033,769</b>	<b>93.9</b>	<b>101,080,886</b>	<b>109.8</b>
<b>EXPENDITURES</b>					
Civic	9,461,540	9,215,983	97.4	9,536,900	103.5
LA Personnel	28,830,140	23,516,898	81.6	34,426,480	146.4
LA Operations	27,551,240	28,647,750	104.0	28,878,080	100.8
LA Maintenance	13,533,060	8,986,676	66.4	15,569,300	173.2
TOTAL Recurrent Expenditures	79,375,980	70,367,306	88.7	88,410,760	125.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>18,630,635</b>	<b>21,666,463</b>	<b>116.3</b>	<b>12,670,126</b>	<b>58.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>26,162,615</b>	<b>9,468,788</b>	<b>36.2</b>	<b>6,032,000</b>	<b>63.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>-7,531,980</b>	<b>12,197,675</b>	<b>-161.9</b>	<b>6,638,126</b>	<b>54.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,000,000</b>	<b>0</b>	<b>0.0</b>	<b>2,354,726</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-8,531,980</b>	<b>12,197,675</b>	<b>-143.0</b>	<b>4,283,400</b>	<b>35.1</b>

**FY 2000-2001 Implemented Projects**

Code	Project Description	Amount(Ksh)	%
	Clerk's house	3,946,104	41.7
	Purchase of vehicle (Suzuki)	2,171,480	22.9
	Staff houses A/Gate/Intrepids	2,126,335	22.5
	All Other Projects	1,224,869	12.9
	<b>TOTAL</b>	<b>9,468,788</b>	<b>100.00</b>

**FY 2001-2002 Planned Projects**

Code	Project Description	Amount(Ksh)	%
260	S/Marmar open Air market	2,000,000	33.2
405	Keno Game Reserve Roads /Infrastructure	1,032,000	17.1
505	Moi Girls Maralal Dining Hall	200,000	3.3
	All Other Projects	2,800,000	46.4
	<b>TOTAL</b>	<b>6,032,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	33.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	918.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	13.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	93.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	88.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	36.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 746 SIAYA COUNTY COUNCIL**

Province: NYANZA

**Summary Profile Fiscal Year 2000-2001 District: SIAYA**

( Values in Ksh)

Chairman Aggrey Onyango	(Ag) Clerk Kodindo R J O	(Ag) Treasurer D L Omondi
No of employees 63	No of Councillors 30	Business Permit Schedule: 8
Total Yearly Salaries 7,293,760	Total Civic Costs 2,855,421	Business Permit Base Value 350
Average/Employee 115,774	Average/Councillor 95,181	

  

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,267,635	17,267,635	100.0	20,528,337	118.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,267,635	17,267,635	100.0	20,528,337	118.9
Local Revenues					
Ci.LOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	8,300,000	2,294,840	27.6	3,676,960	160.2
Market Fees	5,500,000	2,733,675	49.7	791,960	29.0
Others	9,540,000	2,711,309	28.4	10,164,500	374.9
Sub-Total	23,340,000	7,739,824	33.2	14,633,420	189.1
<b>TOTAL Revenues</b>	<b>40,607,635</b>	<b>25,007,459</b>	<b>61.6</b>	<b>35,161,757</b>	<b>140.6</b>
<b>EXPENDITURES</b>					
Civic	4,157,200	2,855,421	68.7	4,903,200	171.7
LA Personnel	10,299,190	7,293,760	70.8	8,294,640	113.7
LA Operations	8,326,200	3,271,758	39.3	5,608,000	171.4
LA Maintenance	540,000	324,653	60.1	576,000	177.4
TOTAL Recurrent Expenditures	23,322,590	13,745,592	58.9	19,381,840	141.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>17,285,045</b>	<b>11,261,867</b>	<b>65.2</b>	<b>15,779,917</b>	<b>140.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>9,810,000</b>	<b>3,904,673</b>	<b>39.8</b>	<b>12,317,002</b>	<b>315.4</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>7,475,045</b>	<b>7,357,194</b>	<b>98.4</b>	<b>3,462,915</b>	<b>47.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>7,457,635</b>	<b>3,910,374</b>	<b>52.4</b>	<b>2,011,335</b>	<b>51.4</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>17,410</b>	<b>3,446,820</b>	<b>19,797.9</b>	<b>1,451,580</b>	<b>42.1</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Tractor plough & trailer	2,532,716	64.9
	Hall & office rehabilitation	884,657	22.7
	Housing rehabilitation	224,650	5.8
	All Other Projects	262,650	6.7
	<b>TOTAL</b>	<b>3,904,673</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Roads	3,000,000	24.4
999	Education Bursaries	2,000,000	16.2
350	purchase of a tractor	1,517,002	12.3
	All Other Projects	5,800,000	47.1
	<b>TOTAL</b>	<b>12,317,002</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	35.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	99.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	20.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	33.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	58.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	39.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	52.4	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 751 SIAYA MUNICIPAL COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: SIAYA

( Values in Ksh)

Mayor: Nicholas Lwanda	(Ag) Clerk : Nicholas Okola	Treasurer: NR
No of employees: 89	No of Councillors: 8	Business Permit Schedule: 8
Total Yearly Salaries: 4,941,787	Total Civic Costs: 1,757,210	Business Permit Base Value: 350
Average/Employee: 55,526	Average/Councillor: 219,651	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,742,058	4,742,058	100.0	7,199,020	151.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,742,058	4,742,058	100.0	7,199,020	151.8
Local Revenues					
CILOR	1,190,388	0	0.0	1,194,463	0.0
Property Rates	1,500,000	1,294,060	86.3	1,400,000	108.2
Single Business Permit	2,000,000	1,417,405	70.9	2,400,000	169.3
Market Fees	2,100,000	1,469,700	70.0	2,100,000	142.9
Others	3,040,000	2,396,359	78.8	1,681,537	70.2
Sub-Total	9,830,388	6,577,524	66.9	8,776,000	133.4
TOTAL Revenues	14,572,446	11,319,582	77.7	15,975,020	141.1
<b>EXPENDITURES</b>					
Civic	1,577,400	1,757,210	111.4	1,601,000	91.1
LA Personnel	5,929,140	4,941,787	83.3	5,556,846	112.4
LA Operations	1,920,776	1,519,855	79.1	1,977,676	130.1
LA Maintenance	864,364	399,033	46.2	467,200	117.1
TOTAL Recurrent Expenditures	10,291,680	8,617,885	83.7	9,602,722	111.4
RECURRENT SURPLUS/DEFICITS	4,280,766	2,701,697	63.1	6,372,298	235.9
CAPITAL EXPENDITURES	1,422,618	515,422	36.2	3,209,793	622.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,858,148	2,186,275	76.5	3,162,505	144.7
DEBT RESOLUTION REPAYMENTS	2,200,000	3,147,206	143.1	3,010,151	95.6
UNCOMMITTED SURPLUS/DEFICITS	658,148	-960,931	-146.0	152,354	0.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Roads & streets rehabilitation	337,129	65.4
	Council premises rehab.	90,762	17.6
	Market rehabilitation	70,531	13.7
	All Other Projects	17,000	3.3
	<b>TOTAL</b>	515,422	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Council premises rehab.	1,100,000	34.3
240	Health Infra/Expansion	714,675	22.3
405	Roads & Streets Rehab.	600,000	18.7
	All Other Projects	795,118	24.8
	<b>TOTAL</b>	3,209,793	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	51.4	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 :	20.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	66.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	83.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	36.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	143.1	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 756 SIRISIA TOWN COUNCIL**

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: BUNGOMA

(Values in Ksh)

Chairman: Joseph V. Kunikina	Clerk : George Maruti	(Ag) Treasurer: G. Maruti
No of employees: 16	No of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 520,857	Total Civic Costs: 787,406	Business Permit Base Value: 500
Average/Employee: 32,554	Average/Councillor: 98,426	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,143,300	2,143,300	100.0	2,333,970	108.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,143,300	2,143,300	100.0	2,333,970	108.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	135,600	201,450	148.6	371,648	184.5
Market Fees	154,000	50,280	32.6	410,000	815.4
Others	1,108,537	574,915	51.9	2,135,137	371.4
Sub-Total	1,398,137	826,645	59.1	2,916,785	352.8
TOTAL Revenues	3,541,437	2,969,945	83.9	5,250,755	176.8
<b>EXPENDITURES</b>					
Civic	724,600	787,406	108.7	694,600	88.2
LA Personnel	888,527	520,857	58.6	1,078,078	207.0
LA Operations	364,958	164,417	45.1	91,500	55.7
LA Maintenance	291,800	85,993	29.5	40,000	46.5
TOTAL Recurrent Expenditures	2,269,885	1,558,673	68.7	1,904,178	122.2
<b>RECURRENT SURPLUS/DEFICITS</b>	1,271,552	1,411,272	111.0	3,346,577	237.1
<b>CAPITAL EXPENDITURES</b>	643,000	909,252	141.4	1,473,000	162.0
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	628,552	502,020	79.9	1,873,377	373.2
<b>DEBT RESOLUTION REPAYMENTS</b>	614,339	497,798	81.0	860,770	172.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	14,213	4,221	29.7	1,012,607	23,986.9

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rehabilitation of town stadium	643,000	70.7
	Opening of rural roads	266,252	29.3
	All Other Projects	0	0.0
	<b>TOTAL</b>	909,252	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
100	Administration support services	739,000	50.2
260	Construction of market stalls	434,000	29.5
505	Rehabilitation of nursery school	180,000	12.2
	All Other Projects	120,000	8.1
	<b>TOTAL</b>	1,473,000	100.00

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	44.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	72.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	50.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	59.1	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	68.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	141.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	81.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 761 SOTIK TOWN COUNCIL**

Province: RIFT VALLEY

**Summary Profile Fiscal Year 2000-2001 District: BOMET**

(Values in Ksh)

Chairman: Samwel Korir	Clerk : Shadrack Koros	Treasurer: Henry K. Ng'eno
No of employees: 43	No of Councillors: 8	Business Permit Schedule: 12
Total Yearly Salaries: 3,587,150	Total Civic Costs: 1,379,611	Business Permit Base Value: 700
Average/Employee: 83,422	Average/Councillor: 172,451	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,672,907	2,672,907	100.0	2,680,337	100.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,672,907	2,672,907	100.0	2,680,337	100.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,250,000	153,274	12.3	1,200,000	782.9
Single Business Permit	2,000,000	1,380,500	69.0	2,000,000	144.9
Market Fees	1,250,000	829,112	66.3	1,410,000	170.1
Others	7,793,960	2,696,984	34.6	7,502,500	278.2
Sub-Total	12,293,960	5,059,870	41.2	12,112,500	239.4
<b>TOTAL Revenues</b>	<b>14,966,867</b>	<b>7,732,777</b>	<b>51.7</b>	<b>14,792,837</b>	<b>191.3</b>
<b>EXPENDITURES</b>					
Civic	2,004,400	1,379,611	68.8	1,520,000	110.2
LA Personnel	4,224,000	3,587,150	84.9	4,297,060	119.8
LA Operations	3,277,500	1,247,816	38.1	3,337,000	267.4
LA Maintenance	2,379,240	153,342	6.4	1,270,000	828.2
TOTAL Recurrent Expenditures	11,885,140	6,367,919	53.6	10,424,060	163.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,081,727</b>	<b>1,364,858</b>	<b>44.3</b>	<b>4,368,777</b>	<b>320.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,442,060</b>	<b>745,790</b>	<b>51.7</b>	<b>1,244,000</b>	<b>166.8</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,639,667</b>	<b>619,068</b>	<b>37.8</b>	<b>3,128,777</b>	<b>505.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>700,000</b>	<b>700,000</b>	<b>100.0</b>	<b>1,071,060</b>	<b>153.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>939,667</b>	<b>-80,932</b>	<b>-8.6</b>	<b>2,057,717</b>	<b>0.0</b>

**FY 2000-2001 Implemented Projects**

Code	Project Description	Amount(Ksh)	%
	Chebitat open air mkt.	95,790	12.8
	Kapsimotwo N. school	80,000	10.7
	Kimugul Bridge	80,000	10.7
	All Other Projects	490,000	65.7
	<b>TOTAL</b>	<b>745,790</b>	<b>100.00</b>

**FY 2001-2002 Planned Projects**

Code	Project Description	Amount(Ksh)	%
260	chebitat open market	200,000	16.1
500	Kapsimotwo	120,000	9.6
240	Yaganek Dispensary	80,000	6.4
	All Other Projects	844,000	67.8
	<b>TOTAL</b>	<b>1,244,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	40.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	322.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	21.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	41.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	53.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	51.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 766 SUBA COUNTY COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: SUBA

(Values in Ksh)

Chairman: Shadrack O. Seke	Clerk : Samson Jahera Debe	Treasurer: John Okelo Mabus
No of employees: 69	No of Councillors: 22	Business Permit Schedule: 9
Total Yearly Salaries: 4,362,318	Total Civic Costs: 2,351,516	Business Permit Base Value: 400
Average/Employee: 63,222	Average/Councillor: 106,887	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,840,493	6,840,493	100.0	7,944,894	116.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,840,493	6,840,493	100.0	7,944,894	116.1
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,750,000	747,050	42.7	1,670,000	223.5
Market Fees	3,050,000	3,473,417	113.9	600,000	17.3
Others	9,128,400	5,718,518	62.6	21,057,840	368.2
Sub-Total	13,928,400	9,938,985	71.4	23,327,840	234.7
<b>TOTAL Revenues</b>	<b>20,768,893</b>	<b>16,779,478</b>	<b>80.8</b>	<b>31,272,734</b>	<b>186.4</b>
<b>EXPENDITURES</b>					
Civic	2,498,800	2,351,516	94.1	3,926,400	167.0
LA Personnel	6,201,766	4,362,318	70.3	8,235,412	188.8
LA Operations	3,157,280	2,386,527	75.6	5,623,280	235.6
LA Maintenance	158,120	188,653	119.3	288,000	152.7
TOTAL Recurrent Expenditures	12,015,966	9,289,014	77.3	18,073,092	194.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>8,752,927</b>	<b>7,490,464</b>	<b>85.6</b>	<b>13,199,642</b>	<b>176.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>4,149,500</b>	<b>4,170,780</b>	<b>100.5</b>	<b>3,933,747</b>	<b>94.3</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>4,603,427</b>	<b>3,319,684</b>	<b>72.1</b>	<b>9,265,895</b>	<b>279.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,290,993</b>	<b>3,320,993</b>	<b>100.9</b>	<b>4,011,145</b>	<b>120.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,312,434</b>	<b>-1,309</b>	<b>-0.1</b>	<b>5,254,750</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	construct county hall	1,600,000	38.4
	Rehabilitating exis. Sch.	1,593,100	38.2
	Engine & boat	300,000	7.2
	All Other Projects	677,680	16.2
	<b>TOTAL</b>	<b>4,170,780</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Construction of county hall	1,146,200	29.1
505	Rehabilitation of existing schools	479,367	12.2
500	Rehabilitation of new schools	430,197	10.9
	All Other Projects	1,877,984	47.7
	<b>TOTAL</b>	<b>3,933,747</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	42.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	105.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	25.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	71.4	Total Actual Local Revenues 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 :	100.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	100.9	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 771 SUNEKA TOWN COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: KISII

( Values in Ksh)

Chairman: David Nyakoi	Clerk : Francis McBain Mbeche	Treasurer: Lawrence Stephen Omwega
No of employees: 58	No of Councillors: 8	Business Permit Schedule: 8
Total Yearly Salaries: 2,061,493	Total Civic Costs: 1,540,683	Business Permit Base Value: 350
Average/Employee: 35,543	Average/Councillor: 192,585	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,519,900	3,519,900	100.0	4,579,490	130.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,519,900	3,519,900	100.0	4,579,490	130.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	400	0.0
Single Business Permit	1,600,000	1,024,555	64.0	1,646,000	160.7
Market Fees	3,020,000	2,634,100	87.2	3,525,000	133.8
Others	2,502,700	674,175	26.9	2,575,000	381.9
Sub-Total	7,122,700	4,332,830	60.8	7,746,400	178.8
TOTAL Revenues	10,642,600	7,852,730	73.8	12,325,890	157.0
<b>EXPENDITURES</b>					
Civic	1,444,400	1,540,683	106.7	1,559,400	101.2
LA Personnel	4,703,020	2,061,493	43.8	5,932,020	287.8
LA Operations	1,296,217	1,088,075	83.9	687,000	63.1
LA Maintenance	513,300	157,335	30.7	692,000	439.8
TOTAL Recurrent Expenditures	7,956,937	4,847,586	60.9	8,870,420	183.0
<b>RECURRENT SURPLUS/DEFICITS</b>	2,685,663	3,005,144	111.9	3,455,470	115.0
<b>CAPITAL EXPENDITURES</b>	1,900,000	577,000	30.4	3,032,552	525.6
<b>LOAN REPAYMENTS</b>	0	812,869	0.0	1,170,000	143.9
<b>NET SURPLUS/DEFICITS</b>	785,663	1,615,275	205.6	-747,082	0.0
<b>DEBT RESOLUTION REPAYMENTS</b>	756,983	812,869	107.4	376,938	46.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	28,680	802,406	2,797.8	-1,124,020	0.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Road rehabilitaton	577,000	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	577,000	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Council Offices	2,000,000.	66.0
405	Roads	1,032,552	34.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	3,032,552	100.00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	52.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	114.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	31.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	60.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	60.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	30.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	107.4	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 776 TABAKA TOWN COUNCIL**

**Province: NYANZA**

**Summary Profile Fiscal Year 2000-2001 District: GUCHA**

(Values in Ksh)

Chairman: Isaac Oyaro	Clerk : Aloyse N. Kegengo	Treasurer: Isaiah N. Ouma
No of employees: 33	No of Councillors: 9	Business Permit Schedule: 10
Total Yearly Salaries: 1,875,120	Total Civic Costs: 966,237	Business Permit Base Value: 500
Average/Employee: 56,822	Average/Councillor: 107,360	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,561,058	2,561,058	100.0	3,117,635	121.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,561,058	2,561,058	100.0	3,117,635	121.7
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,600,000	521,570	32.6	2,000,000	383.5
Market Fees	893,000	228,090	25.5	900,000	394.6
Others	1,975,200	367,220	18.6	2,914,200	793.6
Sub-Total	4,468,200	1,116,880	25.0	5,814,200	520.6
<b>TOTAL Revenues</b>	<b>7,029,258</b>	<b>3,677,938</b>	<b>52.3</b>	<b>8,931,835</b>	<b>242.8</b>
<b>EXPENDITURES</b>					
Civic	1,197,600	966,237	80.7	1,743,000	180.4
LA Personnel	1,992,960	1,875,120	94.1	2,596,026	138.4
LA Operations	601,000	692,986	115.3	880,800	127.1
LA Maintenance	264,000	84,979	32.2	575,000	676.6
TOTAL Recurrent Expenditures	4,055,560	3,619,322	89.2	5,794,826	160.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,973,698</b>	<b>58,616</b>	<b>2.0</b>	<b>3,137,009</b>	<b>5,351.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>768,317</b>	<b>482,950</b>	<b>62.9</b>	<b>935,290</b>	<b>193.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,205,381</b>	<b>-424,334</b>	<b>-19.2</b>	<b>2,201,719</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,792,741</b>	<b>0</b>	<b>0.0</b>	<b>2,182,345</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>412,640</b>	<b>-424,334</b>	<b>-102.8</b>	<b>19,374</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of Vehicle	380,000	78.7
	Road Rehabilitation	62,950	13.0
	Office fencing	40,000	8.3
	All Other Projects	0	0.0
<b>TOTAL</b>		<b>482,950</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of Tractor	500,000	53.5
800	Matatu Stop Booths	200,000	21.4
405	Grading Access.road	100,000	10.7
	All Other Projects	135,290	14.5
<b>TOTAL</b>		<b>935,290</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	41.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	67.2	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 :	25.0	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	89.2	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 :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 781 TAITA / TAVETA COUNTY COUNCIL**

Province: COAST

Summary Profile Fiscal Year 2000-2001

District: TAITA

(Values in Ksh)

Chairman: D.M Righa	(Ag) Clerk : N.M. Kalela	Treasurer: Javan Mwanagina Mwavua
No of employees: 115	No of Councillors: 28	Business Permit Schedule: 6
Total Yearly Salaries: 8,163,418	Total Civic Costs: 5,016,118	Business Permit Base Value: 250
Average/Employee: 70,986	Average/Councillor: 179,147	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,393,580	9,393,580	100.0	11,025,950	117.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,393,580	9,393,580	100.0	11,025,950	117.4
Local Revenues					
CILOR	642,000	0	0.0	642,020	0.0
Property Rates	3,176,250	404,800	12.7	2,607,580	644.2
Single Business Permit	4,545,000	3,081,730	67.8	4,854,000	157.5
Market Fees	2,854,600	1,143,953	40.1	2,929,500	256.1
Others	10,937,477	7,702,963	70.4	9,572,155	124.3
Sub-Total	22,155,327	12,333,446	55.7	20,605,255	167.1
<b>TOTAL Revenues</b>	<b>31,548,907</b>	<b>21,727,026</b>	<b>68.9</b>	<b>31,631,205</b>	<b>145.6</b>
<b>EXPENDITURES</b>					
Civic	5,415,280	5,016,118	92.6	4,249,260	84.7
LA Personnel	10,130,276	8,163,418	80.6	10,952,087	134.2
LA Operations	7,215,392	8,240,318	114.2	10,726,004	130.2
LA Maintenance	1,319,400	1,000,472	75.8	1,405,635	140.5
TOTAL Recurrent Expenditures	24,080,348	22,420,326	93.1	27,332,986	121.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>7,468,559</b>	<b>-693,300</b>	<b>-9.3</b>	<b>4,298,219</b>	<b>0.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>4,112,765</b>	<b>1,402,939</b>	<b>34.1</b>	<b>3,307,785</b>	<b>235.8</b>
<b>LOAN REPAYMENTS</b>	<b>1,388,289</b>	<b>0</b>	<b>0.0</b>	<b>555,936</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,967,505</b>	<b>-2,096,239</b>	<b>-106.5</b>	<b>434,498</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,376,542</b>	<b>555,936</b>	<b>23.4</b>	<b>2,100,316</b>	<b>377.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-409,037</b>	<b>-2,652,175</b>	<b>648.4</b>	<b>-1,665,818</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Construction of office and strong room	500,000	35.6
	Market Improvement	280,501	20.0
	M TT Water Supply, Treat. Wrk consisting of mixing chamber e.t.c	268,850	19.2
	All Other Projects	353,588	25.2
	<b>TOTAL</b>	<b>1,402,939</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Improving Rural Access Roads	835,000	25.2
705	Improvement of Mwanyumba stadium - Wundanyi	675,711	20.4
260	Market Improvements in Various Markets	310,000	9.4
	All Other Projects	1,487,074	45.0
	<b>TOTAL</b>	<b>3,307,785</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	48.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	96.4	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 :	55.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	93.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	34.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	23.4	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 786 TANA RIVER COUNTY COUNCIL

Province: COAST

Summary Profile Fiscal Year 2000-2001 District: TANA RIVER

(Values in Ksh)

Chairman: Simba Arte	Clerk : Ibrahim Wario	Treasurer: F.K Munga
No of employees: 73	No of Councillors: 57	Business Permit Schedule: 0
Total Yearly Salaries: 2,570,446	Total Civic Costs: 3,319,855	Business Permit Base Value: 0
Average/Employee: 35,212	Average/Councillor: 58,243	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,433,366	10,433,366	100.0	12,280,760	117.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	10,433,366	10,433,366	100.0	12,280,760	117.7
Local Revenues					
CILOR	0	6,160,665	0.0	6,000,000	97.4
Property Rates	7,036,860	0	0.0	3,483,911	0.0
Single Business Permit	902,000	726,015	80.5	1,441,440	198.5
Market Fees	1,040,000	23,251	2.2	2,136,000	9,186.7
Others	4,371,500	2,607,320	59.6	5,196,600	199.3
Sub-Total	13,350,360	9,517,251	71.3	18,257,951	191.8
<b>TOTAL Revenues</b>	<b>23,783,726</b>	<b>19,950,617</b>	<b>83.9</b>	<b>30,538,711</b>	<b>153.1</b>
<b>EXPENDITURES</b>					
Civic	5,514,800	3,319,855	60.2	5,557,800	167.4
LA Personnel	3,975,020	2,570,446	64.7	6,192,051	240.9
LA Operations	2,134,180	713,213	33.4	5,120,000	717.9
LA Maintenance	2,234,860	182,290	8.2	1,542,960	846.4
TOTAL Recurrent Expenditures	13,858,860	6,785,804	49.0	18,412,811	271.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,924,866</b>	<b>13,164,813</b>	<b>132.6</b>	<b>12,125,900</b>	<b>92.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,500,000</b>	<b>440,940</b>	<b>12.6</b>	<b>3,800,000</b>	<b>861.8</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>500,000</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>6,424,866</b>	<b>12,723,873</b>	<b>198.0</b>	<b>7,825,900</b>	<b>61.5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,333,366</b>	<b>1,394,490</b>	<b>22.0</b>	<b>8,480,000</b>	<b>608.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>91,500</b>	<b>11,329,383</b>	<b>12,381.8</b>	<b>-654,100</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Construction of two toilets (HOLA and BURA)	440,940	100.0
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>440,940</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
205	Rehabilitation of County Hall	2,550,000	67.1
350	Purchase of Tractor and Trailer	600,000	15.8
100	Planning of trading Centres at Kipini and Mininjila	450,000	11.8
	All Other Projects	200,000	5.3
	<b>TOTAL</b>	<b>3,800,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	40.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	91.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	48.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	71.3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	49.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	12.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	22.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 791 TAVETA TOWN COUNCIL

Province: COAST

Summary Profile Fiscal Year 2000-2001 District: TAITA

( Values in Ksh)

Chairman P N Koleta (Mrs)	Clerk F R N Jillo	(Ag) Treasurer A S Njue
No of employees 77	No of Councillors 8	Business Permit Schedule 10
Total Yearly Salaries 5,909,606	Total Civic Costs 1,402,881	Business Permit Base Value 500
Average/Employee 76,748	Average/Councillor 175,360	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,900,328	4,900,328	100 0	6,657,523	135 9
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	4,900,328	4,900,328	100 0	6,657,523	135 9
Local Revenues					
CILOR	1,696,730	400,000	23 6	1,696,730	424.2
Property Rates	999,010	170,492	17 1	1,001,990	587.7
Single Business Permit	1,560,000	2,169,440	139 1	2,220,000	102 3
Market Fees	2,580,400	2,152,350	83 4	3,071,720	142 7
Others	4,934,600	5,732,928	116 2	5,993,920	104 6
Sub-Total	11,770,740	10,625,211	90 3	13,984,360	131 6
TOTAL Revenues	16,671,068	15,525,539	93 1	20,641,883	133 0
<b>EXPENDITURES</b>					
Civic	922,280	1,402,881	152 1	1,434,480	102 3
LA Personnel	6,551,900	5,909,606	90 2	7,225,940	122.3
LA Operations	2,584,760	2,275,291	88 0	3,307,620	145.4
LA Maintenance	1,296,600	297,554	22 9	570,000	191 6
TOTAL Recurrent Expenditures	11,355,540	9,885,332	87 1	12,538,040	126 8
<b>RECURRENT SURPLUS/DEFICITS</b>	5,315,528	5,640,207	106.1	8,103,843	143 7
<b>CAPITAL EXPENDITURES</b>	4,900,328	4,032,782	82 3	6,657,528	165.1
<b>LOAN REPAYMENTS</b>	0	0	0 0	0	0 0
<b>NET SURPLUS/DEFICITS</b>	415,200	1,607,425	387 1	1,446,315	90.0
<b>DEBT RESOLUTION REPAYMENTS</b>	0	0	0 0	0	0 0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	415,200	1,607,425	387.1	1,446,315	90.0

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of vehicle	2,970,000	73 6
	Bus park development	533,760	13 2
	Construction of rental houses	456,622	11 3
	All Other Projects	72,400	1 8
	<b>TOTAL</b>	4,032,782	100 00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
250	construction of rental houses	3,000,000	45 1
800	Bus park development	1,500,000	22 5
405	Maintenance of township roads	757,528	11 4
	All Other Projects	1,400,000	21 0
	<b>TOTAL</b>	6,657,528	100 00

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	46 0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	210 8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	14 2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	90 3	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	87 1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	82 3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 796 TESO COUNTY COUNCIL**

**Province: WESTERN**

**Summary Profile Fiscal Year 2000-2001 District: TESO**

(Values in Ksh)

Chairman: Moses Emodo	(Ag) Clerk : Bonventure Omusolo	(Ag) Treasurer: Bonventure Omusolo
No of employees: 37	No of Councillors: 28	Business Permit Schedule: 9
Total Yearly Salaries: 3,258,770	Total Civic Costs: 2,559,995	Business Permit Base Value: 400
Average/Employee: 88,075	Average/Councillor: 91,428	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,221,260	7,221,260	100.0	8,404,400	116.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,221,260	7,221,260	100.0	8,404,400	116.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	800,000	697,500	87.2	100,000	14.3
Market Fees	1,200,000	533,875	44.5	800,000	149.8
Others	1,468,000	671,053	45.7	1,299,400	193.6
Sub-Total	3,468,000	1,902,428	54.9	2,199,400	115.6
<b>TOTAL Revenues</b>	<b>10,689,260</b>	<b>9,123,688</b>	<b>85.4</b>	<b>10,603,800</b>	<b>116.2</b>
<b>EXPENDITURES</b>					
Civic	2,557,000	2,559,995	100.1	2,598,000	101.5
LA Personnel	3,408,000	3,258,770	95.6	3,804,940	116.8
LA Operations	313,500	652,311	208.1	608,700	93.3
LA Maintenance	15,500	2,275	14.7	27,500	1,208.8
TOTAL Recurrent Expenditures	6,294,000	6,473,351	102.8	7,039,140	108.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,395,260</b>	<b>2,650,337</b>	<b>60.3</b>	<b>3,564,660</b>	<b>134.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,075,000</b>	<b>539,035</b>	<b>26.0</b>	<b>3,515,000</b>	<b>652.1</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,320,260</b>	<b>2,111,302</b>	<b>91.0</b>	<b>49,660</b>	<b>2.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,252,125</b>	<b>5,307,586</b>	<b>163.2</b>	<b>2,004,327</b>	<b>37.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-931,865</b>	<b>-3,196,284</b>	<b>343.0</b>	<b>-1,954,667</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of land (Final)	354,000	65.7
	Rural Access Roads	83,195	15.4
	Office machines and equipments	82,000	15.2
	All Other Projects	19,840	3.7
	<b>TOTAL</b>	<b>539,035</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Acquisition of tractor	1,800,000	51.2
205	Office/Hall	1,000,000	28.4
100	Accountancy and other services	715,000	20.3
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>3,515,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	50.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	48.2	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 :	54.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	102.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	26.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	163.2	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 801 THARAKA COUNTY COUNCIL**

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: THARAKA

(Values in Ksh)

Chairman: Jackson Njagi Muehege	(Ag) Clerk : Samuel Mutugi Kibaara	(Ag) Treasurer: Simon Bundi Nkubitu
No of employees: 40	No of Councillors: 25	Business Permit Schedule: 9
Total Yearly Salaries: 1,537,486	Total Civic Costs: 2,386,947	Business Permit Base Value: 400
Average/Employee: 38,437	Average/Councillor: 95,478	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,430,437	6,430,437	100.0	7,450,037	115.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,430,437	6,430,437	100.0	7,450,037	115.9
Local Revenues					
CILOR	0	1,000,000	0.0	150,000	15.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,127,840	1,253,385	111.1	1,522,640	121.5
Market Fees	6,443,080	764,949	11.9	0	0.0
Others	3,198,460	1,527,058	47.7	11,610,180	760.3
Sub-Total	10,769,380	4,545,392	42.2	13,282,820	292.2
<b>TOTAL Revenues</b>	<b>17,199,817</b>	<b>10,975,829</b>	<b>63.8</b>	<b>20,732,857</b>	<b>188.9</b>
<b>EXPENDITURES</b>					
Civic	3,112,800	2,386,947	76.7	3,930,300	164.7
LA Personnel	3,909,680	1,537,486	39.3	4,042,900	263.0
LA Operations	3,309,800	847,761	25.6	3,473,800	409.8
LA Maintenance	1,390,000	183,860	13.2	1,811,000	985.0
TOTAL Recurrent Expenditures	11,722,280	4,956,054	42.3	13,258,000	267.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,477,537</b>	<b>6,019,775</b>	<b>109.9</b>	<b>7,474,857</b>	<b>124.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,000,000</b>	<b>3,026,319</b>	<b>100.9</b>	<b>4,470,022</b>	<b>147.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,477,537</b>	<b>2,993,456</b>	<b>120.8</b>	<b>3,004,835</b>	<b>100.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,430,437</b>	<b>0</b>	<b>0.0</b>	<b>2,980,015</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>47,100</b>	<b>2,993,456</b>	<b>6,355.5</b>	<b>24,820</b>	<b>0.8</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase of lorry	1,460,000	48.2
	Purchase of car	1,400,000	46.3
	Rehabilitation of L/Rover	147,898	4.9
	All Other Projects	18,421	0.6
	<b>TOTAL</b>	<b>3,026,319</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Construction of office Block	2,000,000	44.7
405	Road Maintenance	1,520,000	34.0
600	Construction of slaughter Slab	450,000	10.1
	All Other Projects	500,022	11.2
	<b>TOTAL</b>	<b>4,470,022</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	40.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	113.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	48.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	42.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	42.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	100.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 806 THIKA COUNTY COUNCIL

Province: CENTRAL

Summary Profile Fiscal Year 2000-2001

District: THIKA

( Values in Ksh)

Chairman: Julius Njuguna Ngugi	Clerk : Ephantus Nguyo Muriithi	Treasurer: Samuel Mwangi Gachugia
No of employees: 261	No of Councillors: 24	Business Permit Schedule: 10
Total Yearly Salaries: 19,993,775	Total Civic Costs: 4,382,416	Business Permit Base Value: 500
Average/Employee: 76,605	Average/Councillor: 182,601	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	22,647,181	22,647,181	100.0	27,020,357	119.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	22,647,181	22,647,181	100.0	27,020,357	119.3
<b>Local Revenues</b>					
CILOR	1,500,000	336,000	22.4	500,000	148.8
Property Rates	600,000	0	0.0	600,000	0.0
Single Business Permit	17,200,000	14,755,155	85.8	20,790,000	140.9
Market Fees	3,800,000	2,872,335	75.6	3,500,000	121.9
Others	19,616,420	17,758,055	90.5	14,954,000	84.2
Sub-Total	42,716,420	35,721,545	83.6	40,344,000	112.9
<b>TOTAL Revenues</b>	<b>65,363,601</b>	<b>58,368,726</b>	<b>89.3</b>	<b>67,364,357</b>	<b>115.4</b>
<b>EXPENDITURES</b>					
Civic	7,570,000	4,382,416	57.9	4,670,000	106.6
LA Personnel	24,029,280	19,993,775	83.2	23,788,620	119.0
LA Operations	7,740,600	7,634,592	98.6	9,914,100	129.9
LA Maintenance	5,482,000	9,043,732	165.0	6,941,000	76.7
TOTAL Recurrent Expenditures	44,821,880	41,054,515	91.6	45,313,720	110.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>20,541,721</b>	<b>17,314,211</b>	<b>84.3</b>	<b>22,050,637</b>	<b>127.4</b>
<b>CAPITAL EXPENDITURES</b>	<b>14,652,940</b>	<b>2,916,810</b>	<b>19.9</b>	<b>30,160,622</b>	<b>1,034.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>5,888,781</b>	<b>14,397,401</b>	<b>244.5</b>	<b>-157,950,174</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>5,500,000</b>	<b>5,500,001</b>	<b>100.0</b>	<b>3,161,146</b>	<b>57.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>388,781</b>	<b>8,897,400</b>	<b>2,288.5</b>	<b>-161,111,320</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Kamwangi Market	757,305	26.0
	Computerisation	718,347	24.6
	Gatukuyu Market	660,226	22.6
	All Other Projects	780,932	26.8
	<b>TOTAL</b>	<b>2,916,810</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
900	Juja Farm Water	11,585,811	38.4
350	Purchase Grader	4,400,000	14.6
400	Kabuku River Bridge	1,100,000	3.6
	All Other Projects	13,074,811	43.4
	<b>TOTAL</b>	<b>30,160,622</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	47.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	148.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	10.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	83.6	Total Actual Local Revenues 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 :	19.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 811 THIKA MUNICIPAL COUNCIL**

Province: CENTRAL

**Summary Profile Fiscal Year 2000-2001 District: THIKA**

(Values in Ksh)

Mayor Mumbi Ngaru	Clerk B M Mugo	Treasurer P M Muro
No of employees 688	No of Councillors 16	Business Permit Schedule 12
Total Yearly Salaries 80,540,058	Total Civic Costs 3,072,000	Business Permit Base Value 700
Average/Employee 117,064	Average/Councillor 192,000	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,633,735	16,633,735	100.0	25,262,797	151.9
Road Maintenance Levy Fund (RMLF)	6,834,389	6,833,390	100.0	7,672,700	112.3
Sub-Total	23,468,124	23,467,125	100.0	32,935,497	140.3
Local Revenues					
CILOR	5,000,000	7,000,000	140.0	5,000,000	71.4
Property Rates	37,700,000	23,300,572	61.8	35,000,000	150.2
Single Business Permit	16,620,000	16,649,455	100.2	20,200,000	121.3
Market Fees	10,695,200	3,478,105	32.5	4,280,000	123.1
Others	155,605,000	119,583,697	76.9	125,798,000	103.2
Sub-Total	225,620,200	170,011,829	75.4	190,278,000	111.0
<b>TOTAL Revenues</b>	<b>249,088,324</b>	<b>193,478,954</b>	<b>77.7</b>	<b>223,213,497</b>	<b>115.4</b>
<b>EXPENDITURES</b>					
Civic	0	3,072,000	0.0	5,166,200	168.2
LA Personnel	86,477,720	80,540,058	93.1	80,395,700	99.8
LA Operations	111,898,120	58,749,576	52.5	103,803,720	176.7
LA Maintenance	19,362,200	10,423,983	53.8	11,646,780	111.7
TOTAL Recurrent Expenditures	217,738,040	152,785,617	70.2	201,012,400	131.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>31,350,284</b>	<b>40,693,337</b>	<b>129.8</b>	<b>22,201,097</b>	<b>54.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>6,866,000</b>	<b>11,885,000</b>	<b>173.1</b>	<b>14,000,000</b>	<b>117.8</b>
<b>LOAN REPAYMENTS</b>	<b>480,997</b>	<b>18,707,842</b>	<b>3,889.4</b>	<b>9,169,800</b>	<b>49.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>24,003,287</b>	<b>10,100,495</b>	<b>42.1</b>	<b>-988,703</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>15,038,271</b>	<b>23,137,893</b>	<b>153.9</b>	<b>6,000,000</b>	<b>25.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>8,965,016</b>	<b>-13,037,398</b>	<b>-145.4</b>	<b>-8,988,703</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Karibani / Maboromoko road Grading & drains	4,100,000	34.5
	Grading and gravelling Makongeni	1,940,000	16.3
	Street lights extension	1,300,000	10.9
	All Other Projects	4,545,000	38.2
	<b>TOTAL</b>	<b>11,885,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	General Kago Road - Recarpeting	5,000,000	35.7
205	Town Hall roofing	2,000,000	14.3
235	Street Lights Rehabilitation	1,500,000	10.7
	All Other Projects	5,500,000	39.3
	<b>TOTAL</b>	<b>14,000,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	36.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	348.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	2.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	75.4	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	70.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	173.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	153.9	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 816 TRANS MARA COUNTY COUNCIL**

**Province: RIFT VALLEY      Summary Profile Fiscal Year 2000-2001      District: TRANS MARA**

( Values in Ksh)

Chairman Chari Saiyua	Clerk John L Naiguran	Treasurer Jacob Munge
No of employees 374	No of Councillors 38	Business Permit Schedule 7
Total Yearly Salaries 19,612,189	Total Civic Costs 9,749,800	Business Permit Base Value 300
Average/Employee 52,439	Average/Councillor 256,574	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,896,388	9,896,388	100.0	11,632,737	117.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,896,388	9,896,388	100.0	11,632,737	117.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,300,000	1,000,000	43.5	2,650,000	265.0
Market Fees	3,707,000	3,030,000	81.7	90,728,000	2,994.3
Others	97,919,400	65,278,200	66.7	8,818,800	13.5
Sub-Total	103,926,400	69,308,200	66.7	102,196,800	147.5
<b>TOTAL Revenues</b>	<b>113,822,788</b>	<b>79,204,588</b>	<b>69.6</b>	<b>113,829,537</b>	<b>143.7</b>
<b>EXPENDITURES</b>					
Civic	14,281,000	9,749,800	68.3	13,699,000	140.5
LA Personnel	32,790,040	19,612,189	59.8	32,640,574	166.4
LA Operations	43,288,200	31,670,000	73.2	39,310,900	124.1
LA Maintenance	10,434,000	7,643,000	73.3	9,574,000	125.3
TOTAL Recurrent Expenditures	100,793,240	68,674,989	68.1	95,224,474	138.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>13,029,548</b>	<b>10,529,599</b>	<b>80.8</b>	<b>18,605,063</b>	<b>176.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>8,000,000</b>	<b>7,000,000</b>	<b>87.5</b>	<b>6,979,642</b>	<b>99.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>5,029,548</b>	<b>3,529,599</b>	<b>70.2</b>	<b>4,625,421</b>	<b>131.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,096,388</b>	<b>0</b>	<b>0.0</b>	<b>3,600,000</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>933,160</b>	<b>3,529,599</b>	<b>378.2</b>	<b>1,025,421</b>	<b>29.1</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Construction of Office	5,000,000	71.4
	Construction of Rental	1,000,000	14.3
	Tea Estate Nursery	1,000,000	14.3
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>7,000,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Office Construction	2,000,000	28.7
405	Road Grading	1,500,000	21.5
999	Development of tea Nursery	1,000,000	14.3
	All Other Projects	2,479,642	35.5
	<b>TOTAL</b>	<b>6,979,642</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	36.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	310.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	14.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	66.7	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	68.1	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

## LA CODE : 821 TURKANA COUNTY COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: TURKANA

(Values in Ksh)

Chairman W A Angela	Clerk H Kimanga	Treasurer L Mnyani
No of employees 32	No of Councillors 71	Business Permit Schedule 0
Total Yearly Salaries 5,100,881	Total Civic Costs 7,493,880	Business Permit Base Value 0
Average/Employee 159,403	Average/Councillor 105,548	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,705,028	21,705,028	100.0	25,883,370	119.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,705,028	21,705,028	100.0	25,883,370	119.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,380,000	0	0.0	1,740,000	0.0
Single Business Permit	2,210,000	2,540,380	114.9	3,000,000	118.1
Market Fees	912,000	181,540	19.9	990,000	54.5
Others	10,284,000	6,124,740	59.6	8,591,000	140.3
Sub-Total	14,786,000	8,846,660	59.8	14,321,000	161.9
<b>TOTAL Revenues</b>	<b>36,491,028</b>	<b>30,551,688</b>	<b>83.7</b>	<b>40,204,370</b>	<b>131.6</b>
<b>EXPENDITURES</b>					
Civic	6,926,160	7,493,880	108.2	9,648,520	128.8
LA Personnel	3,929,760	5,100,881	129.8	5,530,140	108.4
LA Operations	1,767,560	1,434,111	81.1	1,862,752	129.9
LA Maintenance	2,710,000	708,314	26.1	1,292,000	182.4
TOTAL Recurrent Expenditures	15,333,480	14,737,186	96.1	18,333,412	124.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>21,157,548</b>	<b>15,814,502</b>	<b>74.7</b>	<b>21,870,958</b>	<b>138.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>15,200,000</b>	<b>4,613,000</b>	<b>30.3</b>	<b>15,606,926</b>	<b>338.3</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>5,957,548</b>	<b>11,201,502</b>	<b>188.0</b>	<b>6,264,032</b>	<b>55.9</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>5,800,028</b>	<b>5,239,708</b>	<b>90.3</b>	<b>5,966,441</b>	<b>113.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>157,520</b>	<b>5,961,794</b>	<b>3,784.8</b>	<b>297,591</b>	<b>5.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Slaughter House	2,200,000	47.7
	Civic Car	1,830,000	39.7
	Council Butchery	583,000	12.6
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>4,613,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
200	Guest House	4,500,000	28.8
200	Social Halls	3,200,000	20.5
500	Nursery School	3,000,000	19.2
	All Other Projects	4,906,926	31.4
	<b>TOTAL</b>	<b>15,606,926</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	29.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	137.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	50.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	59.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	96.1	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	90.3	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 826 UGUNJA TOWN COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: SIAYA

(Values in Ksh)

Chairman George Okumu	(Ag) Clerk Chrsipine O Jamba	(Ag) Treasurer Alego Livingstone Onyango
No of employees 29	No of Councillors 8	Business Permit Schedule. 9
Total Yearly Salaries 117,274	Total Civic Costs 35,530	Business Permit Base Value 400
Average/Employee 4,044	Average/Councillor 4,441	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,385,715	3,385,715	100.0	4,374,978	129.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,385,715	3,385,715	100.0	4,374,978	129.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	620	0.0	29,000	4,677.4
Single Business Permit	790,000	776,660	98.3	1,000,000	128.8
Market Fees	0	1,481,690	0.0	0	0.0
Others	3,116,460	484,430	15.5	3,067,200	633.2
Sub-Total	3,906,460	2,743,400	70.2	4,096,200	149.3
<b>TOTAL Revenues</b>	<b>7,292,175</b>	<b>6,129,115</b>	<b>84.1</b>	<b>8,471,178</b>	<b>138.2</b>
<b>EXPENDITURES</b>					
Civic	830,600	35,530	4.3	840,000	2,364.2
LA Personnel	2,391,880	117,274	4.9	2,484,680	2,118.7
LA Operations	1,450,000	24,650	1.7	533,000	2,162.3
LA Maintenance	242,000	1,700	0.7	101,000	5,941.2
TOTAL Recurrent Expenditures	4,914,480	179,154	3.6	3,958,680	2,209.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,377,695</b>	<b>5,949,961</b>	<b>250.2</b>	<b>4,512,498</b>	<b>75.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,470,000</b>	<b>1,775,692</b>	<b>120.8</b>	<b>4,150,000</b>	<b>233.7</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>907,695</b>	<b>4,174,269</b>	<b>459.9</b>	<b>612,498</b>	<b>14.7</b>
DEBT RESOLUTION REPAYMENTS	1,365,715	1,336,256	97.8	144,968	10.8
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-458,020</b>	<b>2,838,013</b>	<b>-619.6</b>	<b>467,530</b>	<b>16.5</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Office Construction	1,163,692	65.5
	Office Furniture	200,000	11.3
	Opening of Roads	200,000	11.3
	All Other Projects	212,000	11.9
	<b>TOTAL</b>	<b>1,775,692</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Tractor/Waste Disposal	2,600,000	62.7
200	Office Construction	1,000,000	24.1
905	Water	350,000	8.4
	All Other Projects	200,000	4.8
	<b>TOTAL</b>	<b>4,150,000</b>	<b>100.00</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)			
LATF Personnel Ratio	39.5	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	84.3	Total Planned Capital Projects compared to LATF Service Delivery Amount	
Civic Ratio	19.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures	
Local Revenue Performance Ratio	70.2	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio	3.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio	120.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio	97.8	Total Actual Resolution Payments compared to Planned Resolution Payments	

## LA CODE : 831 UKWALA TOWN COUNCIL

Province: NYANZA

Summary Profile Fiscal Year 2000-2001 District: SIAYA

( Values in Ksh)

Chairman Helida A Otieno	(Ag) Clerk B Omondi	(Ag) Treasurer Chrispine Otieno Jamba
No of employees 34	No of Councillors 10	Business Permit Schedule 8
Total Yearly Salaries. 1,619,064	Total Civic Costs 397,101	Business Permit Base Value 350
Average/Employee. 47,620	Average/Councillor 39,710	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,738,612	3,738,612	100.0	4,284,133	114.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,738,612	3,738,612	100.0	4,284,133	114.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,088,000	916,830	84.3	1,196,800	130.5
Market Fees	1,230,000	792,380	64.4	1,230,000	155.2
Others	1,526,500	656,424	43.0	1,802,150	274.5
Sub-Total	3,844,500	2,365,634	61.5	4,228,950	178.8
TOTAL Revenues	7,583,112	6,104,246	80.5	8,513,083	139.5
<b>EXPENDITURES</b>					
Civic	838,000	397,101	47.4	878,000	221.1
LA Personnel	2,640,420	1,619,064	61.3	2,718,840	167.9
LA Operations	909,986	661,891	72.7	390,000	58.9
LA Maintenance	66,000	2,092,190	3,170.0	112,000	5.4
TOTAL Recurrent Expenditures	4,454,406	4,770,246	107.1	4,098,840	85.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,128,706</b>	<b>1,334,000</b>	<b>42.8</b>	<b>4,414,243</b>	<b>330.9</b>
CAPITAL EXPENDITURES	1,370,000	2,476,514	180.8	1,350,000	54.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,758,706</b>	<b>-1,142,514</b>	<b>-65.0</b>	<b>3,064,243</b>	<b>0.0</b>
DEBT RESOLUTION REPAYMENTS	1,755,666	1,729,602	98.5	2,413,487	139.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>3,040</b>	<b>-2,872,116</b>	<b>-94,477.5</b>	<b>650,756</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Tractor	1,906,514	77.0
	Rehabilitation of Roads	300,000	12.1
	Market and Toilets Rehabilitation	270,000	10.9
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>2,476,514</b>	<b>100.0</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Additional Money for tractor	500,000	37.0
405	Rehabilitation of roads	300,000	22.2
205	Electrification of Town Hall	200,000	14.8
	All Other Projects	350,000	25.9
	<b>TOTAL</b>	<b>1,350,000</b>	<b>100.0</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	45.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	64.0	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	61.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	107.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	180.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	98.5	Total Actual Resolution Payments compared to Planned Resolution Payments

**LA CODE : 836 VIHIGA COUNTY COUNCIL**

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: VIHIGA

(Values in Ksh)

Chairman ,Caleb Inganjiri	(Ag) Clerk Fanuel C Ambani	(Ag) Treasurer H Agufa
No of employees 94	No of Councillors 25	Business Permit Schedule 7
Total Yearly Salaries 5,166,649	Total Civic Costs 1,859,450	Business Permit Base Value 300
Average/Employee 54,964	Average/Councillor 74,378	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,409,202	17,409,202	100.0	20,699,180	118.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,409,202	17,409,202	100.0	20,699,180	118.9
Local Revenues					
CILOR	205,600	300,000	145.9	205,600	68.5
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,640,000	8,178,200	176.3	6,093,200	74.5
Market Fees	1,820,000	0	0.0	3,210,000	0.0
Others	6,302,000	4,099,360	65.0	6,614,000	161.3
Sub-Total	12,967,600	12,577,560	97.0	16,122,800	128.2
<b>TOTAL Revenues</b>	<b>30,376,802</b>	<b>29,986,762</b>	<b>98.7</b>	<b>36,821,980</b>	<b>122.8</b>
<b>EXPENDITURES</b>					
Civic	2,618,000	1,859,450	71.0	4,024,000	216.4
LA Personnel	7,351,640	5,166,649	70.3	8,448,360	163.5
LA Operations	2,523,202	2,613,974	103.6	2,890,000	110.6
LA Maintenance	862,000	84,422	9.8	1,215,000	1,439.2
<b>TOTAL Recurrent Expenditures</b>	<b>13,354,842</b>	<b>9,724,495</b>	<b>72.8</b>	<b>16,577,360</b>	<b>170.5</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>17,021,960</b>	<b>20,262,267</b>	<b>119.0</b>	<b>20,244,620</b>	<b>99.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>9,900,000</b>	<b>11,811,923</b>	<b>119.3</b>	<b>13,100,000</b>	<b>110.9</b>
<b>LOAN REPAYMENTS</b>	<b>280,000</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>6,841,960</b>	<b>8,450,344</b>	<b>123.5</b>	<b>7,054,620</b>	<b>83.5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,570,000</b>	<b>6,570,000</b>	<b>100.0</b>	<b>6,520,178</b>	<b>99.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>271,960</b>	<b>1,880,344</b>	<b>691.4</b>	<b>534,442</b>	<b>28.4</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Roads Rehabilitation	2,699,382	22.9
	Purchase of Civic Car	1,899,000	16.1
	Markets Rehabilitation	1,493,676	12.6
	All Other Projects	5,719,865	48.4
	<b>TOTAL</b>	<b>11,811,923</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Purchase of a new Tipper	5,500,000	42.0
405	Rehabilitation of roads	1,800,000	13.7
905	Water Sanitation Expansion	1,200,000	9.2
	All Other Projects	4,600,000	35.1
	<b>TOTAL</b>	<b>13,100,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	32.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	103.0	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	97.0	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	72.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	119.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 841 VIHIGA MUNICIPAL COUNCIL

Province: WESTERN

Summary Profile Fiscal Year 2000-2001 District: VIHIGA

(Values in Ksh)

Mayor: J. Kivihya	Clerk : Mr. Dick S. Omukaga	Treasurer: Mrs Elizabeth Nyongesa
No of employees: 121	No of Councillors: 14	Business Permit Schedule: 10
Total Yearly Salaries: 8,226,673	Total Civic Costs: 2,379,344	Business Permit Base Value: 500
Average/Employee: 67,989	Average/Councillor: 169,953	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,518,445	8,518,445	100.0	12,200,083	143.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,518,445	8,518,445	100.0	12,200,083	143.2
Local Revenues					
CILOR	190,000	190,000	100.0	190,000	100.0
Property Rates	2,000,000	232,030	11.6	4,000,000	1,723.9
Single Business Permit	3,120,000	2,025,400	64.9	3,165,500	156.3
Market Fees	3,104,000	2,019,160	65.1	3,104,000	153.7
Others	8,590,200	7,187,165	83.7	5,241,100	72.9
Sub-Total	17,004,200	11,653,755	68.5	15,700,600	134.7
<b>TOTAL Revenues</b>	<b>25,522,645</b>	<b>20,172,200</b>	<b>79.0</b>	<b>27,900,683</b>	<b>138.3</b>
<b>EXPENDITURES</b>					
Civic	1,909,200	2,379,344	124.6	2,212,000	93.0
LA Personnel	9,475,060	8,226,673	86.8	8,198,160	99.7
LA Operations	4,530,000	1,878,507	41.5	4,877,000	259.6
LA Maintenance	496,000	230,633	46.5	313,000	135.7
TOTAL Recurrent Expenditures	16,410,260	12,715,157	77.5	15,600,160	122.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,112,385</b>	<b>7,457,043</b>	<b>81.8</b>	<b>12,300,523</b>	<b>165.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>5,111,067</b>	<b>3,792,395</b>	<b>74.2</b>	<b>5,000,000</b>	<b>131.8</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>34,601</b>	<b>0.0</b>	<b>30,000</b>	<b>86.7</b>
<b>NET SURPLUS/DEFICITS</b>	<b>4,001,318</b>	<b>3,630,047</b>	<b>90.7</b>	<b>4,950,473</b>	<b>136.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,407,378</b>	<b>4,746,628</b>	<b>139.3</b>	<b>4,880,033</b>	<b>102.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>593,940</b>	<b>-1,116,582</b>	<b>-188.0</b>	<b>70,440</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Roads/ Bridges	2,092,940	55.2
	Lights of Municipality RDS	738,010	19.5
	Health facility	171,000	4.5
	All Other Projects	790,445	20.8
	<b>TOTAL</b>	<b>3,792,395</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
999	Ward Projects	3,000,000	60.0
100	LADP	500,000	10.0
100	Book of Accounts Audit	400,000	8.0
	All Other Projects	1,100,000	22.0
	<b>TOTAL</b>	<b>5,000,000</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	43.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	109.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	18.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	68.5	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	77.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	74.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	139.3	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 846 VOI MUNICIPAL COUNCIL

Province: COAST

Summary Profile Fiscal Year 2000-2001 District: TAITA

(Values in Ksh)

Mayor: G Mwachanje	(Ag) Clerk: E Mwabun	Treasurer: S. Mnyamanyi
No of employees: 112	No of Councillors: 10	Business Permit Schedule: 11
Total Yearly Salaries: 9,058,638	Total Civic Costs: 1,582,318	Business Permit Base Value: 600
Average/Employee: 80,881	Average/Councillor: 158,232	

	FY 2000 - 2001			FY 2001 - 2002	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,699,035	4,699,035	100.0	7,515,952	159.9
Road Maintenance Levy Fund (RMLF)	0	1,951,752	0.0	2,167,145	111.0
Sub-Total	4,699,035	6,650,787	141.5	9,683,097	145.6
Local Revenues					
CILOR	3,225,520	1,500,000	46.5	3,225,520	215.0
Property Rates	4,210,280	1,566,910	37.7	5,393,000	339.8
Single Business Permit	3,601,000	4,742,668	131.7	4,683,600	98.8
Market Fees	1,850,000	786,897	42.5	1,890,000	240.2
Others	3,679,400	4,605,223	125.2	25,078,000	544.6
Sub-Total	16,566,200	13,221,697	79.8	40,270,120	304.6
<b>TOTAL Revenues</b>	<b>21,265,235</b>	<b>19,872,484</b>	<b>93.5</b>	<b>49,953,217</b>	<b>251.4</b>
<b>EXPENDITURES</b>					
Civic	2,138,000	1,582,318	74.0	1,807,200	114.2
LA Personnel	9,869,440	9,058,638	91.8	11,175,504	123.4
LA Operations	3,525,260	3,164,760	89.8	3,854,760	121.8
LA Maintenance	1,364,000	1,055,378	77.4	2,539,160	240.6
TOTAL Recurrent Expenditures	16,896,700	14,861,094	88.0	19,376,624	130.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,368,535</b>	<b>5,011,390</b>	<b>114.7</b>	<b>30,576,593</b>	<b>410.1</b>
CAPITAL EXPENDITURES	3,100,000	5,019,096	161.9	8,493,877	169.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,268,535</b>	<b>-7,706</b>	<b>-0.6</b>	<b>23,520,216</b>	<b>0.0</b>
DEBT RESOLUTION REPAYMENTS	1,400,000	1,381,111	98.7	2,626,720	190.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-131,465</b>	<b>-1,388,817</b>	<b>1,056.4</b>	<b>20,893,496</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Rehabilitation of Roads (murrming)	1,640,000	32.7
	Consultancy fees	1,545,400	30.8
	Tractor trailer	900,000	17.9
	All Other Projects	933,696	18.6
	<b>TOTAL</b>	<b>5,019,096</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	Maintainace of various town roads	2,167,145	25.5
805	Tarmackng of bus sage	1,389,232	16.4
100	Survey fees	1,000,000	11.8
	All Other Projects	3,937,500	46.4
	<b>TOTAL</b>	<b>8,493,877</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	56.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	158.3	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	79.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	88.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	161.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	98.7	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 851 WAJIR COUNTY COUNCIL

Province: NORTH EASTER      Summary Profile Fiscal Year 2000-2001      District: WAJIR

( Values in Ksh)

Chairman: Abdullahi Amin	Clerk : Abdirizak S. Abdullahi:	Treasurer: Ahmed M. Buley
No of employees: 99	No of Councillors: 2	Business Permit Schedule: 10
Total Yearly Salaries: 8,030,128	Total Civic Costs: 10,163,400	Business Permit Base Value: 500
Average/Employee: 81,112	Average/Councillor: 5,081,700	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,170,002	17,170,002	100.0	20,410,514	118.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,170,002	17,170,002	100.0	20,410,514	118.9
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,953,300	2,121,230	108.6	2,246,300	105.9
Market Fees	503,200	3,295,216	655.1	503,360	15.3
Others	20,045,480	7,390,249	36.9	19,790,880	267.8
Sub-Total	22,501,980	12,807,695	56.9	22,540,540	176.0
<b>TOTAL Revenues</b>	<b>39,671,982</b>	<b>29,977,697</b>	<b>75.6</b>	<b>42,951,054</b>	<b>143.3</b>
<b>EXPENDITURES</b>					
Civic	10,385,200	10,163,400	97.9	10,385,200	102.2
LA Personnel	10,369,820	8,030,128	77.4	11,090,362	138.1
LA Operations	871,000	1,227,835	141.0	577,020	47.0
LA Maintenance	964,000	80,417	8.3	356,000	442.7
TOTAL Recurrent Expenditures	22,590,020	19,501,780	86.3	22,408,582	114.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>17,081,962</b>	<b>10,475,917</b>	<b>61.3</b>	<b>20,542,472</b>	<b>196.1</b>
CAPITAL EXPENDITURES	5,201,000	3,001,000	57.7	6,373,154	212.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>11,880,962</b>	<b>7,474,917</b>	<b>62.9</b>	<b>20,542,472</b>	<b>274.8</b>
DEBT RESOLUTION REPAYMENTS	11,519,002	31,370	0.3	0	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>361,960</b>	<b>7,443,547</b>	<b>2,056.5</b>	<b>20,542,472</b>	<b>276.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Construction of council's chamber	1,433,000	47.8
	Consulting fee	1,150,000	38.3
	Fencing of the market	418,000	13.9
	All Other Projects	0	0.0
	<b>TOTAL</b>	<b>3,001,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
360	Purchase of a Land Rover	2,000,000	31.4
260	Construction of livestock market	600,000	9.4
200	Extention of ADM block and contraction of toilet	573,154	9.0
	All Other Projects	3,200,000	50.2
	<b>TOTAL</b>	<b>6,373,154</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio :	51.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	59.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	52.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	56.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	86.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	57.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.3	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 856 WARENG COUNTY COUNCIL

Province: RIFT VALLEY

Summary Profile Fiscal Year 2000-2001 District: UASIN GISHU

( Values in Ksh)

Chairman: Paul Kiptigin	Clerk . Eric Kiplonr Baliai	Treasurer Marietta Cheptoo Kisoryo
No of employees 66	No of Councillors 49	Business Permit Schedule 6
Total Yearly Salaries. 7,908,362	Total Civic Costs 7,278,925	Business Permit Base Value 250
Average/Employee: 119,824	Average/Councillor 148,549	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,845,863	20,845,863	100.0	24,846,532	119.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,845,863	20,845,863	100.0	24,846,532	119.2
Local Revenues					
CILOR	2,202,738	900,000	40.9	2,202,738	244.7
Property Rates	3,797,262	551,519	14.5	4,176,988	757.4
Single Business Permit	5,586,000	4,053,225	72.6	6,790,000	167.5
Market Fees	937,000	1,362,810	145.4	1,126,000	82.6
Others	18,802,200	18,434,086	98.0	16,035,000	87.0
Sub-Total	31,325,200	25,301,640	80.8	30,330,726	119.9
<b>TOTAL Revenues</b>	<b>52,171,063</b>	<b>46,147,503</b>	<b>88.5</b>	<b>55,177,258</b>	<b>119.6</b>
<b>EXPENDITURES</b>					
Civic	7,230,240	7,278,925	100.7	8,588,300	118.0
LA Personnel	8,083,800	7,908,362	97.8	8,439,580	106.7
LA Operations	10,995,100	8,005,557	72.8	10,195,300	127.4
LA Maintenance	4,927,400	2,455,560	49.8	4,798,600	195.4
TOTAL Recurrent Expenditures	31,236,540	25,648,404	82.1	32,021,780	124.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>20,934,523</b>	<b>20,499,099</b>	<b>97.9</b>	<b>23,155,478</b>	<b>113.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>20,445,863</b>	<b>28,323,985</b>	<b>138.5</b>	<b>24,846,532</b>	<b>87.7</b>
<b>LOAN REPAYMENTS</b>	<b>70,000</b>	<b>346,143</b>	<b>494.5</b>	<b>70,000</b>	<b>20.2</b>
<b>NET SURPLUS/DEFICITS</b>	<b>418,680</b>	<b>-8,171,030</b>	<b>-1,951.7</b>	<b>-1,281,054</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>400,000</b>	<b>620,348</b>	<b>155.1</b>	<b>500,000</b>	<b>80.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>18,680</b>	<b>-8,791,378</b>	<b>-47,113.5</b>	<b>-1,781,054</b>	<b>0.0</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Purchase on new plant	17,700,000	62.5
	Turbo market/ Bus park	3,598,259	12.7
	New motor vehicle	2,360,000	8.3
	All Other Projects	4,665,726	16.5
	<b>TOTAL</b>	<b>28,323,985</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
999	Locational Projects	7,200,000	29.0
260	Turbo Market Phase II	3,560,000	14.3
365	Rehabilitation of Plant and equipment	3,000,000	12.1
	All Other Projects	11,086,532	44.6
	<b>TOTAL</b>	<b>24,846,532</b>	<b>100.00</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	29.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	202.9	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	80.8	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	82.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	138.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	155.1	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in Ksh)

Mayor: Rhodah Nanjala Barasa  
 No of employees: 166  
 Total Yearly Salaries: 12,827,923  
 Average/Employee: 77,277

Clerk: Eric W. Simiyu  
 No of Councillors: 10  
 Total Civic Costs: 1,380,373  
 Average/Councillor: 138,037

Treasurer: Williamson Usolo Wawire  
 Business Permit Schedule: 10  
 Business Permit Base Value: 500

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,788,145	6,788,145	100.0	11,428,518	168.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,788,145	6,788,145	100.0	11,428,518	168.4
Local Revenues					
CILOR	2,297,960	1,197,963	52.1	2,297,963	191.8
Property Rates	4,410,245	2,815,184	59.3	6,644,505	254.1
Single Business Permit	2,582,000	2,471,680	96.5	3,062,500	123.9
Market Fees	2,084,800	1,209,528	58.8	1,594,380	131.8
Others	9,252,420	6,886,168	72.3	9,162,395	137.0
Sub-Total	20,587,425	14,180,501	68.9	22,761,723	180.5
<b>TOTAL Revenues</b>	<b>27,375,570</b>	<b>20,968,646</b>	<b>76.6</b>	<b>34,190,239</b>	<b>163.1</b>
<b>EXPENDITURES</b>					
Civic	1,822,400	1,380,373	75.7	13,649,600	988.8
LA Personnel	13,583,313	12,827,923	94.4	14,058,090	109.6
LA Operations	4,914,680	4,349,730	88.5	3,485,750	80.1
LA Maintenance	962,950	305,451	31.7	-1,001,400	-3,601.7
<b>TOTAL Recurrent Expenditures</b>	<b>21,283,343</b>	<b>18,863,477</b>	<b>88.6</b>	<b>20,190,040</b>	<b>107.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,385,000</b>	<b>2,385,000</b>	<b>100.0</b>	<b>4,275,000</b>	<b>179.2</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,531,495</b>	<b>2,531,495</b>	<b>100.0</b>	<b>3,538,506</b>	<b>139.8</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Peugeot station wagon	2,000,000	83.9
	Computer equipment	300,000	12.6
	3 Borehole	45,000	1.9
	All Other Projects	40,000	1.7
	<b>TOTAL</b>	<b>2,385,000</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
405	4 Km tarmac rd	2,000,000	46.8
400	Making of culvats	660,000	15.4
260	Purchase of 1acre of land and construction of auction ring	650,000	15.2
	All Other Projects	965,000	22.6
	<b>TOTAL</b>	<b>4,275,000</b>	<b>100.00</b>

LATF Personnel Ratio :	55.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	82.2	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 :	68.9	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	88.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

## LA CODE : 866 WOTE TOWN COUNCIL

Province: EASTERN

Summary Profile Fiscal Year 2000-2001 District: MAKUENI

(Values in Ksh)

Chairman Phyllis K Ndwa	Clerk Robert D Nzember	(Ag) Treasurer Ambrose M Maweu
No of employees 73	No of Councillors 8	Business Permit Schedule 9
Total Yearly Salaries 3,994,842	Total Civic Costs 916,790	Business Permit Base Value 400
Average/Employee 54,724	Average/Councillor 114,599	

	FY 2000 - 2001		Efficiency (%)	FY 2001 - 2002	
	Estimates	Reported Actuals		Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,476,275	4,476,275	100.0	5,227,586	116.8
Road Maintenance Levy Fund (RMLF)	1,407,240	719,936	51.2	0	0.0
Sub-Total	5,883,515	5,196,211	88.3	5,227,586	100.6
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	1,124,650	0.0
Single Business Permit	4,590,800	3,026,900	65.9	4,980,800	164.6
Market Fees	1,546,000	996,468	64.5	1,760,000	176.6
Others	5,234,700	2,153,300	41.1	6,503,700	302.0
Sub-Total	11,371,500	6,176,668	54.3	14,369,150	232.6
<b>TOTAL Revenues</b>	17,255,015	11,372,879	65.9	19,596,736	172.3
<b>EXPENDITURES</b>					
Civic	1,203,600	916,790	76.2	1,804,000	196.8
LA Personnel	7,529,782	3,994,842	53.1	7,215,965	180.6
LA Operations	3,153,600	905,091	28.7	3,753,000	414.7
LA Maintenance	611,000	760,273	124.4	1,070,600	140.8
TOTAL Recurrent Expenditures	12,497,982	6,576,996	52.6	13,843,565	210.5
<b>RECURRENT SURPLUS/DEFICITS</b>	4,757,033	4,795,883	100.8	5,753,171	120.0
<b>CAPITAL EXPENDITURES</b>	3,120,000	3,008,016	96.4	3,540,000	117.7
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	1,637,033	1,787,867	109.2	2,066,765	115.6
<b>DEBT RESOLUTION REPAYMENTS</b>	871,275	0	0.0	1,541,180	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	765,758	1,787,867	233.5	525,585	29.4

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Grading/Bush clearing & Bridge repairs	832,423	27.7
	Fencing Kilala mkts	808,000	26.9
	Purchase of vehicle & insurance charges	501,142	16.7
	All Other Projects	866,451	28.8
	<b>TOTAL</b>	3,008,016	100.00

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
999	Land acquisition	2,600,000	73.4
405	Grading (Roads)	600,000	16.9
100	Planning (Markets)	300,000	8.5
	All Other Projects	40,000	1.1
	<b>TOTAL</b>	3,540,000	100.00

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)			
LATF Personnel Ratio	45.7	Total Planned Personnel Expenditures compared to Total Expenditures	
LATF Capital Ratio	138.9	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	54.3	Total Actual Local Revenues compared to Planned Local Revenues	
Recurrent Expenditure Performance Ratio	52.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures	
Capital Expenditure Performance Ratio	96.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures	
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments	

**LA CODE : 871 YALA TOWN COUNCIL**

Province: NYANZA

**Summary Profile Fiscal Year 2000-2001 District: SIAYA**

(Values in Ksh)

Chairman: Joseph O. Kawuor	(Ag) Clerk: Bethwel O. Achieng	(Ag) Treasurer: Ayub O. Oyamo
No of employees: 51	No of Councillors: 9	Business Permit Schedule: 7
Total Yearly Salaries: 3,042,424	Total Civic Costs: 948,400	Business Permit Base Value: 300
Average/Employee: 59,655	Average/Councillor: 105,378	

	FY 2000 - 2001		FY 2001 - 2002		
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,875,180	3,875,180	100.0	4,691,685	121.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,875,180	3,875,180	100.0	4,691,685	121.1
<b>Local Revenues</b>					
CILOR	43,726	300,000	686.1	43,726	14.6
Property Rates	800,000	155,675	19.5	852,000	547.3
Single Business Permit	1,703,200	618,861	36.3	1,824,600	294.8
Market Fees	1,494,000	967,760	64.8	1,452,000	150.0
Others	3,109,700	1,618,167	52.0	4,124,900	254.9
Sub-Total	7,150,626	3,660,463	51.2	8,297,226	226.7
<b>TOTAL Revenues</b>	<b>11,025,806</b>	<b>7,535,643</b>	<b>68.3</b>	<b>12,988,911</b>	<b>172.4</b>
<b>EXPENDITURES</b>					
Civic	1,219,400	948,400	77.8	1,583,000	166.9
LA Personnel	3,699,020	3,042,424	82.2	3,205,700	105.4
LA Operations	947,640	1,135,720	119.8	1,274,640	112.2
LA Maintenance	762,645	428,111	56.1	1,474,208	344.4
TOTAL Recurrent Expenditures	6,628,705	5,554,655	83.8	7,537,548	135.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,397,101</b>	<b>1,980,988</b>	<b>45.1</b>	<b>5,451,363</b>	<b>275.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,200,000</b>	<b>1,154,478</b>	<b>52.5</b>	<b>2,300,000</b>	<b>199.2</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,197,101</b>	<b>826,510</b>	<b>37.6</b>	<b>3,051,363</b>	<b>369.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,409,626</b>	<b>0</b>	<b>0.0</b>	<b>1,691,485</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>787,475</b>	<b>826,510</b>	<b>105.0</b>	<b>1,359,878</b>	<b>164.5</b>

FY 2000-2001 Implemented Projects			
Code	Project Description	Amount(Ksh)	%
	Modern market	1,154,478	100.0
	All Other Projects	0	0.0
<b>TOTAL</b>		<b>1,154,478</b>	<b>100.00</b>

FY 2001-2002 Planned Projects			
Code	Project Description	Amount(Ksh)	%
350	Tractor	800,000	34.8
260	Yala Modern Market	660,000	28.7
905	Water Plant	200,000	8.7
	All Other Projects	640,000	27.8
<b>TOTAL</b>		<b>2,300,000</b>	<b>100.00</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio :	43.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio :	127.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio :	17.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio :	51.2	Total Actual Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio :	83.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio :	52.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio :	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments



