Republic of Kenya

LOCAL AUTHORITIES TRANSFER FUND (LATF)

ANNUAL REPORT

FY 2005 – 2006

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Executive Summary

1. Introduction

The Local Authorities Transfer Fund (LATF) was established through an Act of Parliament in 1998 to provide resources and incentives to enable local authorities (LAs) to "supplement the financing of the services and facilities they are required to provide under the Local Government Act." Disbursements are made directly to LAs for use in improving service delivery to the public, improving financial management and accountability and reducing outstanding debts.

The LATF is structured as a general purpose grant to provide budget support to LAs to enable them to fulfil their mandate. LAs are given the discretion to allocate the LATF funds, and their own source revenues, through the annual budgetary process as stipulated in the Local Government Act (Cap 265) and related financial regulations. LATF monies and all other local own-source revenues are subject to all general budget and financial management conditions. Local authorities are accountable for the execution of their budgets, including the use of the LATF monies, subject to the guidelines under the Local Government Act.

The LATF receives 5 percent of the national income tax as stipulated by the LATF Act. The Fund distributed Ksh 1 billion in FY 1999-2000 and this amount has increased each year until 2005-2006 when Ksh 5 billion was distributed to all 175 LAs. This amount is anticipated to increase to Ksh 7.5 billion in 2006-2007.

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

To receive LATF funds, LAs are required to meet certain conditions designed to improve accountability, governance and service delivery. These are based on legal requirements and good practice. Failure to meet the conditions subjects LAs to penalties that involve the loss of some or all of the funds available.

The LATF allocation criteria are designed to ensure that funds are allocated through an objective formula in a predictable, transparent and fair manner. Reports are regularly published in the newspapers on the allocation criteria and conditions, and planned and actual disbursements. In addition, the Fund publishes this Annual Report that summarises the Fund operations and provides summary financial profile information on planned and actual revenues and recurrent and capital expenditures for all local authorities.

2. Key Findings

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

a. Participatory Planning

LAs continue to use the participatory planning approach known as the Local Authority Service Delivery Action Plan (LASDAP) as their main planning tool. The quality however remains uneven and the emphasis in future will be on support to this participatory approach, to improve its quality and to harmonise it with other planning systems in operation at the district level.

b. Financial Reporting

All LAs submitted their Abstracts of Accounts on time though the quality is variable. In order to improve this situation the following actions will be taken:

- Accounting standards and annual reporting formats agreed with the Kenya National Audit Office to ensure that audit certificates can be brought up to date.
- Quarterly financial reports must be submitted to MoLG by all LAs as required under the Local Government Act and MoLG will put in place the resources to scrutinise them and respond to LAs.
- The Local Authorities Integrated Financial and Operations Management Systems will be implemented as quickly as possible in all the LAs.

c. Budget performance

The imposition of budget ceilings based on previous year's actual collection has resulted in much improved budget performance in that overall own source revenues are 102% of the planned figure thus demonstrating more realistic budgeting of available resources. This flows through into the expenditure side of budget performance where recurrent expenditure was 99% of planned. Within these figures there were variances within headings but the trend towards more realistic budgeting and greater discipline in budget execution is gratifying and will be encouraged.

d. Revenue

While revenue budget lines generally performed in line with, or in excess of, estimates for 2005-2006, and rose by 18% against 2004/05, the exception was Contribution in Lieu of Rates, where the amount reported as received by LAs was only Ksh 300 million against anticipated receipts of Ksh 478 million. This continuing failure by the Central Government to meet its legal requirement to pay CILOR is a matter of great concern and programme to establish and pay the arrears of CILOR over time should be agreed as a matter of urgency.

The rising trend in revenue collection will be actively encouraged as an essential prerequisite for strengthening the autonomy and accountability of LAs.

e. Expenditure

Operations, maintenance, capital and debt resolution expenditure totalled some Ksh 7.6 billion against a total LATF release of Ksh 5 billion demonstrating that LATF funds are in general being applied to service delivery, maintenance and capital expenditure, as envisaged under the LATF Act.

f. Capital Expenditure

LAs spent Ksh 1.5 billion on 3,600 capital projects in 2005/06 compared to a similar amount on 2,900 projects in the previous year. 21% of the funds were spent on Roads, 15% on Education, 10% on Water and Sanitation and 8% on Health. Only 8% was spent on council premises and administrative support projects.

While capital projects are being developed and implemented by LAs there are concerns about the dilution of funds and the pace of implementation. Capital projects should be of a reasonable size and implementable within one year. They should however be identified through participatory planning procedures and encourage the participation of the citizenry through the LASDAP system. To this end it is intended that:

- Revised regulations will be proposed to guide the selection of capital projects
- Revised procedures will be proposed for the planning and budgeting of projects carried forward from previous years.
- Reporting formats will be amended to identify the level of completion of projects.

g. Debt Resolution

Despite LAs spending Ksh 2.3 billion on debt resolution in 2005/06 the total level of debt has risen slightly from Ksh 10.2 billion to Ksh 10.6 billion, although non statutory creditors have fallen sharply. While the components of this debt are set out in the body of the report the following are the major elements.

Ksh billions	30/6/2005	30/6/2006	Increase/ (Decrease)
Statutory Debt			
Superannuation Fund	1,990	2,325	335
Provident Fund	1,663	1,663	0
Other	1,009	1,111	102
Total Statutory Debt	*4,662*	*5,099*	437
Non- Statutory Debt			
Salary Arrears	920	1,367	447
Trade and Other	4,642	4,091	(551)
Total Non-Statutory Debt	*5,562*	*5,458*	*(104)*
Total Debt	*10,224*	*10,557*	*333*

There has been a substantial increase in the amount owing by the Superannuation and Provident Funds which have revised amounts owing upwards by charging interest and penalties on the past arrears of debt which have now been repaid. In order to ensure that the process is put on track the following steps will be taken:

- Establish with statutory creditors the amounts outstanding for each LA, confirmed in writing as firm and not subject to revision.
- Request the Ministry of Finance to waive interest on the arrears of statutory debt.
- Review other debt types to identify impediments to their resolution.

h. LATF Impact

Since the commencement of the LATF system there has not been an independent assessment of its impact in terms of improvements of service delivery, infrastructure improvement and debt reduction. A study has now been commissioned to carry out this work and a similar study on the LASDAP is to be prepared. These studies will make recommendations which will assist in the development of improved regulations and procedures. The LATF Impact Study is expected to be complete in February 2007 after which a stakeholder workshop will be held to address the findings, and a thorough review of the Regulations and Procedures in the light of the findings will be a priority in 2007.

i. Monitoring and Support

MoLG will continue to monitor the use that LAs make of the LATF funds through field visits and the development by the LATF Secretariat of robust and effective computer systems. These systems will assist the Secretariat in reporting on a timely basis to the Advisory Committee, and in implementing its recommendations. In addition LAs will be supported through capacity building activities to improve their performance in meeting LATF and other regulations as well as the outputs of their strategic plans and performance contracts.

3. Conclusion

The LATF system continued in 2005/06 to become institutionalised in the Local Government system and gratifying progress has been seen in the realism of budgets and revenue collection efforts. There still remain major issues in terms of budget execution, CILOR, and debt resolution that still require to be addressed at the local level as well as monitoring and support capacity at the central level.

Message from the Chairman

As the new Chairman of the Local Authorities Transfer Fund Advisory Commiffee, I would like to commence my remarks by expressing my appreciation to the Minister of Finance for the honour of my appointment, and assure him, the Ministry of Local Government, the Committee members, the Secretariat and the Local Authorities, that I will undertake my chairmanship with diligence in full recognition of the importance of the Local Authorities Transfer Fund as a mechanism for the improvement of the quality of the lives of our countrymen through enhanced service delivery from efficient, effective, accountable and responsive Local Authorities.

On reading the Local Authorities Transfer Fund Annual Report for 2005/06, I was impressed by the achievements of my predecessor, Mr. Julius Kibwage, and the outgoing Committee, and I would like to record my appreciation of their work. I and my Committee will endeavour to live up to the high standard that they have set, and to carry forward their work.

The Annual Report also reminds us that the task is not yet complete and that there are serious issues that remain to be addressed if the objectives of the Fund are to be met. The Committee will work with the Secretariat to assist the Government in addressing those issues, by ensuring that the criteria and procedures for the disbursement of monies and management of the Fund facilitate its smooth running and the resolution of the issues.

Local Authorities are at the forefront of the implementation of the Government's Poverty Reduction Strategy and it is through the Local Authority Transfer Fund that they will be provided with the resources and incentives to play that role and to improve their capacity and performance so that additional funds can be channelled through them for the benefit of their communities. Such resources can however only be effectively targeted if the beneficiaries are involved in their planning and the setting of priorities. The continuing implementation of the Local Authorities Service Delivery Action Plan, with its participatory preparation approach, is therefore essential to the success of the Local Authority Transfer Fund in meeting its service delivery objectives.

On behalf of the LATF Advisory Committee, I therefore reiterate our appreciation of the honour presented to us and look forward to working with the Government in further developing, refining and carrying forward the Local Authority Transfer Fund, its regulations and procedures, for the betterment of our countrymen through reformed and adequately financed Local Authorities.

Kariithi Murage Murimi
Chairman
LATF Advisory Committee
Local Authority Transfer Fund

Message from the Officer Administering the Fund

The year under review in this report, 2005/06, was the seventh year of operations of the Local Authorities Transfer Fund (LATF) and during that time the amount distributed to the Local Authorities through the Fund has risen from Ksh 1 billion to Ksh 5 billion. This transfer of funds has empowered Local Authorities to improve over time the quality and quantity of services delivered, and also to reduce the level of debt owing to statutory and non statutory creditors. This has been achieved by supplementing the financing from local sources of the services and facilities which LAs are required to provide under the Local Government Act.

This is in line with the reform initiatives, being implemented by the Government with the ultimate objective of developing more efficient, responsive and accountable local authorities, which provide mandated services to their communities according to locally defined needs, within national policies. As the Local Authorities build their capacities and demonstrate their ability to utilise the funds transferred to them to improve services and hence contribute to the Government's policies of poverty reduction and economic recovery, it is anticipated that further funds will be transferred to them.

The LATF is therefore a model intergovernmental transfer mechanism which not only provides resources to local governments through a transparent and objective allocation system, but also provides incentives for them to improve performance in terms of local service delivery, financial management and accountability, and debt reduction. This model should be used as the basis for other resource transfers from the centre.

The Annual Report for 2005/06 identifies a number of areas of progress in achieving the Fund's objectives including the institutionalisation of the participatory planning systems, the improvement in the realism of the budgets prepared, improved levels of local revenue collection, reduction in the number of councils being penalised, and the high proportion of capital projects which target service delivery and the social and production sectors. This is gratifying and I look forward to maintenance and improvement on these standards set.

The Annual Report rightly also identifies a number of areas where improvements are required and the Government will intervene to address these issues through guidance and capacity building in the Local Authorities and amendments to the Regulations where required. We will continue to monitor the allocation and distribution of the LATF monies to the Local Authorities to ensure that they receive their funds in a timely manner, and we will monitor the planning and utilisation of the funds and mentor the Local Authorities as required.

As the Officer Administering the Fund, and also on behalf of the Secretariat, I wish to place on record my appreciation of the support and advice received from the outgoing LATF Advisory Committee Chairman members, without which none of the progress realised would have been achieved. I look forward to working with the new Chairman and Committee in ensuring that the LATF meets it objectives and contributes to the improved quality of life of our countrymen, through accountable, efficient and effective Local Authorities.

S.S. Boit, CBS
Permanent Secretary
Ministry of Local Government

LATF Advisory Committee Members

The Term of the LATF Advisory Committee members from the private sector expired in February 2006 and the Minister for Finance appointed new ones on 27th November, 2006 vide Gazette Notice No 10027.

	Members
Chairman	Mr. Kariithi Murage Murimi JMG Solutions
Officer Administering the Fund	Mr. S.S. Boit, CBS Permanent Secretary Ministry of Local Government
Private Sector Members:	Mr. Renson Kakucha Mbwagwa Centre for Urban and Regional Planning
	Ms. Rhoda Kemunto Muriungi Muriungi & Company Advocates
	Mr. Nderitu Wachira Wachira N Associates
Ministry of Local Government Members	Programme coordinator, KLGRP. Director, Local Government Inspectorate
	Director, Urban Development Department.
Ministry of Finance Members	Economic Secretary Economic Affairs Department
	Director of Budgetary Supplies Ministry of Finance
	Accountant-General Ministry of Finance
Co-opted Members	Executive Secretary Association of Local Governments of Kenya (ALGAK)
	Chairman Institute of Certified Public Accountants of Kenya (ICPAK)

LATF Technical Secretariat Members

Mrs. Angeline A. Hongo
Programme Coordinator
Kenya Local Government Reform Programme
Ministry of Local Government

Mrs. Emmy M'mbwanga
Social Planner
Kenya Local Government Reform Programme
Ministry of Local Government

Mr. Mukundi N'ganga
Economist
Kenya Local Government Reform Programme
Ministry of Local Government

Mr. Thomas Nyariki
Senior Inspector
Kenya Local Government Reform Programme
Ministry of Local Government

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

Mrs. Alice Oyalo
Auditor
Kenya Local Government Reform Programme
Ministry of Local Government

Mrs. Josephine Kanyi
Principal Economist
Department of Fiscal and Monetary Affairs
Ministry of Finance

1 Introduction

The Local Authorities Transfer Fund (LATF) Act (No. 8/98), which came into effect on 10 June 1999, established a central-local revenue transfer mechanism to facilitate the disbursement of funds to LAs "to supplement the financing of the services and facilities they are required to provide under the Local Government Act."[1] In September 1999, the LATF Regulations[2] were issued by the Minister for Finance covering the appointment of the LATF Advisory Committee members, the criteria for disbursement of funds, and the reporting and record keeping obligations.

LATF disbursements are made directly to the LAs and to be utilised by them to improve service delivery to the public, to improve financial management and accountability, and to eliminate all outstanding debts by June 2010.[3]

2005/06 was LATF's seventh year of operation, successfully providing additional resources to LAs to improve their service delivery, their participatory approach to management and their accountability. The Fund has generated a steady flow of local level planning and financial information for policy analysis and monitoring purposes. Up to date Abstracts of Accounts are now available to the Controller and Auditor General for all LAs. Debts are now being repaid while debt control mechanisms for statutory creditors have been put in place through a system of "clearance letters." In addition, LAs are preparing annual Revenue Enhancement Plans and are now consulting with their citizens through a participatory Local Authority Service Delivery Action Plan (LASDAP) process to identify local priorities which can be included in the council's annual budget.

2 Administration of the LATF

The LATF Act and related regulations provide the framework for the operation of the Local Authorities Transfer Fund.

2.1 Institutional Framework

The Fund falls under the responsibility of the Minister for Finance and administered by the Permanent Secretary, MoLG.

The LATF operations are monitored and guided by the LATF Advisory Committee, which is chaired by the private sector with representatives from the private sector, MoLG and the Ministry of Finance as members, to ensure that the provisions and requirements in the Act and Regulations are being complied with.

The PS (MoLG) 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, he/she is responsible for ensuring that LAs comply with the various submission requirements which are necessary to enable the LATF funds to be released to the LA; producing a series of reports to the LATF Advisory Committee and to the LAs regarding the

[1] LATF Act, Article 4
[2] Legal Notice No. 142
[3] LATF Regulation 11(2)

disbursements and other relevant issues; and maintaining records, including a computerised database of submitted information.

The LATF Advisory Committee is responsible for advising the Minister for Finance on the criteria for disbursement, the rules and procedures for the disbursement and management of the funds, the funding needs of LAs to support the fund objectives, and all other issues related to the operation of the Fund. The Regulations specifically require the Committee to meet quarterly, review the operations and administration of the Fund, and issue an Annual Report by the end of the calendar year following the period to which it relates.

2.2 Transparency

The Fund operates in a transparent manner and the LATF allocations each year are published in the press and the Fund regularly publishes reports in the newspapers on the allocation criteria and conditions, and planned and actual disbursements. In addition, the Fund publishes this Annual Report that summarises the operations of the Fund and provides summary financial profile information on planned and actual revenues and expenditures for all LAs.

2.3 Administration Funding

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

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

2.4 Monitoring of the LATF

MoLG uses part of the administration funds to conduct field monitoring and support activities. These activities are undertaken to evaluate the LATF related reform process, ensuring that the LATF funds have been received in accordance with the LATF Act and Regulations, and that they are being used, along with their local own source revenues, in accordance with the Local Government Act (LGA) and related financial regulations.

In addition to monitoring the basic operations of the LATF, the Government is also keen to ensure that the broader LATF objectives of improved accountability and participation are realised.

2.4.1 Role of MoLG in Monitoring and Support to LAs

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

MoLG is responsible for providing monitoring and support activities to assist LAs to carry out their mandate of improved service delivery 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 Minister for Local Government has the power to issue regulations and to monitor their implementation. This is generally done through the Inspection function, though this tends to be reactive, problem solving and aimed at trying to "catch a thief", rather than proactively carrying out planned monitoring visits. The LGA provides the Minister with the power to take disciplinary action in cases of violations and non-compliance. Individual officers can, for example, be disciplined and surcharged, while councillors can be removed and ultimately the council may be dissolved.

2.4.2 Role of Controller and Auditor General (C&AG)

The C&AG is responsible for the audit of the annual abstract of accounts and has powers to monitor budget execution. The C&AG issues an audit certificate on the accounts and submits an annual report to the Public Accounts Committee of Parliament.

2.4.3 Information flows from LAs

LAs are required under the LATF Act and the LGA to provide a steady flow of financial information that can be used in the monitoring, investigation, and audit of LAs. This information, most of which triggers the release of LATF funds, includes:

- An annual Statement of Revenues, Expenditures and Cash and Bank Balances,
- An annual Abstract of Accounts[4],
- An annual Statement of Debtors and Creditors and a Debt Reduction Plan,
- An annual Revenue Enhancement Plan,
- An annual Local Authority Service Delivery Action Plan (LASDAP), and
- A quarterly financial report.

While this information provides important feedback on the status of LA service provision, financial management and debt resolution, it can also be used by the LAs to improve their performance.

2.4.4 Data management and analysis

The information flows from the LAs are captured within the computerised Local Government Information System (LGIS) which acts as a LATF Management System, through which council data are harvested and analysed. All returns are submitted by the LAs in electronic format thus allowing for them to be quickly brought into the system, which reports financial performance against indicators.

The LGIS is being further developed to become a tool for the provision of wider physical and financial performance providing output data to support the Results Based Management strategy being implemented by the Government. It will be integrated with information systems in the Ministry of Finance and elsewhere within Government as appropriate.

3 LATF in the Context of Fiscal Decentralisation

LAs are the democratically elected primary providers of services at the local level and they are responsible for developing and implementing plans which meet local needs and priorities within national policies. This is the basic principle for the policy of decentralisation which GoK is promoting.

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[4] Since December 2003, all LAs have submitted their abstracts of accounts on time, bringing all LAs into compliance with the Local Government Act.

Fiscal decentralisation is a core element of the decentralisation process as its objective is ensuring that LAs have the resources available to fulfil their mandates and provide services to the citizenry. The funding sources for LAs under a decentralised fiscal system will normally be a mixture of transfers from central government, local taxes, and fees and charges.

The transfers from central government should have the following attributes:

- The amounts should be predictable. The LAs should know early in the annual planning cycle how much they should expect to receive and when. The actual transfers should be consistent with the forecasts so that projects can be planned and implemented in an orderly and timely manner.
- The allocations to each LA should be transparent. It should be clear as to why one LA has received a certain amount relative to another. This transparency is best exercised through the use of objective formula based systems for the allocation of the overall pool.
- The amount allocated to each LA should be equitable. The components of the allocation formula should be designed in such a way as to ensure that the funds are distributed on an equitable basis.
- LAs should have discretion over the use of the funds allocated, within national policies, in order that locally planned initiatives may be funded. This does not mean that the funds are required to be completely free of conditions. Central Government (CG) may impose broad conditions so as to ensure that national policies are followed.
- Transfers are a mechanism for encouraging improved performance by the recipients so that greater value for money is achieved and accountability is strengthened.

The LATF system as described in the following chapter follows the above criteria and provides the model for the transfer of funds to the local level. As such it plays a central role in the development of decentralised fiscal systems, around which other transfer mechanisms should be harmonised over time, providing one holistic system for funds transfers to LAs.

4 LATF Structure and Allocation Criteria for FY 2005/2006

4.1 Basic LATF Structure

The LATF receives 5 percent of the national income tax revenue as stipulated by the LATF Act and the amount distributed has steadily increased over the years from Ksh 1 billion in FY 1999-2000, to Ksh 5 billion in FY 2005-2006, allocated to all 175 LAs based on a simple and objective formula. The funds are intended to supplement the financing of the services and facilities that LAs are required to provide under the LGA. More specifically, the LATF monies are to enable LAs to improve local service delivery, financial management and debt resolution.

The LATF is an unconditional "block grant" to provide LAs with supplementary funds that are combined with own-source revenues to meet the LA's objectives and as such is not a categorical grant earmarked for any specific LA expenditures. LAs have the discretion to allocate the LATF funds and their own source revenues through the annual budgetary process as stipulated in the LGA and related financial regulations. LATF and all other revenues are subject to all general budget and financial management conditions and LAs are accountable for the execution of their budgets, including the use of the LATF monies, according to the guidelines issued under the LGA.

LAs are therefore expected to produce and execute one consolidated budget that includes the LATF transfers, other central transfers such as the Road Maintenance Levy Fund, other external funding and local own source revenues. This budget is passed by the full council and approved by the Minister for Local Government. LAs are then fully responsible and accountable for all revenue and expenditure decisions under their budgets.

As further explained below, these LATF funds are released to LAs based on the submission of a budget which meets certain conditions and based on the submission of required documents related to service delivery, financial management, and debt resolution.

4.2 LATF Distribution Criteria and Allocations for FY 2005-2006

4.2.1 Distribution Criteria

The LATF distribution criteria are designed to allocate funds in a predictable, transparent and equitable manner. The allocations for FY 2005-2006 followed the LATF Regulations and as for previous years used the following distribution criteria:

- A basic minimum lump sum of Ksh 1.5 million was allocated to each LA (6.56%)
- Sixty percent was allocated based on the relative population of each LA
- The balance was allocated based on the relative urban population of each LA (30.73%).

4.2.2 LATF Components

The amount allocated for each LA is divided into the service delivery component (60%) and the performance component (40%).

- The service delivery component funds are released based on the submission of an annual budget, which meets certain minimum conditions, and confirmation that all statutory payments have been made on a current basis.
- The performance component funds are released based on the submission of key financial and planning documents.

4.2.3 Service Delivery Component

All LAs are required to submit budget estimates explaining how the LATF funds, in combination with the local own source, and other, revenues, are to be used. There were three general stipulations for FY 2005-2006:

- The local budget must have allocated the equivalent of at least 50% of the LATF service delivery amount for capital projects.
- The local budget must not allocate more than 60 % of the total budget on personnel expenditure.
- LAs are required to pay all statutory charges within the year in which they are due.

If these three budget conditions are met the LA qualifies to receive the service delivery component funds.

4.2.4 Performance Component

The remaining 40% of the LATF funds was released when the LA met five additional conditionalities as outlined in the LATF regulations[5].

There were five performance conditionalities for FY 2005-2006.

- All LAs were required to submit by 30 September 2005:
  i. A **statement of receipts, payments, and balances** for FY 2004-2005

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[5] Legal Notice. No. 22 dated 22nd April 2004 and Gazette Notice No. 3040, dated 23rd April 2004

ii. A **statement of debtors and creditors** for FY 2004-2005 with an explanation of progress on meeting the previously signed debt reduction plan.

- LAs were also required to submit by 30th November 2005:
  A **Local Authorities Service Delivery Action Plan (LASDAP)** documenting that the LA conducted a participatory planning process and identified a 3-year rolling programme of projects and activities—the first year of which was to be incorporated into the FY 2005-2006 budget.

- In addition, all LAs were required to submit by 31st December 2005:
  An **Abstract of Accounts** for FY 2004-2005 to be submitted to the C&AG for audit. Copies to be submitted to MoLG and MoF.

- Lastly, all LAs were required to submit by 28th February 2006:
  A **Revenue Enhancement Plan** outlining how the LA was going to improve its revenue mobilisation during FY 2006-2007

Annex 1 details the FY 2005-2006 allocations by LA.[6] These allocations were also published in the Daily Nation, Standard and Taifa Leo newspapers[7].

4.3 LATF Submission Penalties

LAs that submit their required documents after the stipulated deadline, incur a penalty[8]:

- Submissions which are late by 1-30 days are eligible to receive only 85% of the LATF amounts related to the submission.
- Submissions which are late by 31-60 days are eligible to receive only 60% of the LATF amounts related to that submission.
- Submissions which are late by more than 60 days are not entitled to receive any of the LATF amounts related to that submission.

Any funds not disbursed remain in the Fund and increase the total amount available to be disbursed in the subsequent year.

In FY 2005-2006, 10 LAs submitted their documents late, as compared to 18 in 2004/05. This resulted in a loss of Ksh 14.3 million (2004/05 Ksh 31.95), about 0.1 percent of the total LATF allocation. Table 1 below summarises those penalised for late submissions in FY 2005-06.

[6] As contained in Gazette Notice No. 2430, dated 1st April 2005

[7] In accordance with the LATF Regulation 31

[8] Legal Notice No 22, dated 22nd April 2004

TABLE 1: LOCAL AUTHORITIES PENALISED FOR LATE LATF SUBMISSIONS (FY 2005-2006)

No.	Name of Council	Allocation for Year	Penalty Amount	Late Document
		Ksh	Ksh	
1	Chepareria Town Council	2,637,856	31,654	LASDAP
2	Kakamega Municipal Council	26,891,384	2,420,224	Budget
3	Kitale Municipal Council	30,087,733	2,707,894	Budget
4	Luanda Town Council	11,339,969	1,020,596	Budget
5	Machakos Municipal Council	25,518,810	306,225	LASDAP
6	Mavoko Municipal Council	13,412,516	1,207,125	Budget
7	Meru Municipal Council	19,181,011	1,726,290	Budget
8	Mombasa Municipal Council	277,015,859	3,324,190	REP[9]
9	Moyale County Council	11,411,484	912,918	REP
10	Pokot County Council	27,001,970	648,046	Conditions 1 and 2[10]
		Total	**14,305,162**	

Of these LAs it is only the County Council of Moyale that was also penalised in 2004/05, when it was late in submitting its budget.

All of the penalised the LAs other than the County Councils of Moyale and Pokot submitted within 30 days of the due date thus restricting the amount lost to 15% of the amount due. The County Council of Moyale failed to submit their REP within 60 days and as a result lost the full amount relating to that requirement. The County Council of Pokot submitted their statements required under conditions 1 and 2 within 60 days and as a result were penalised 40% of the amount relating to that requirement.

It should be noted that all councils submitted their abstracts of accounts by the due date of 31st December 2005.

Individual reports were sent to each LA providing details of the LATF amounts disbursed and an explanation of any penalties[11].

5 Local Authority FY 2005-2006 Budget Analysis

In this chapter the budgets and performance of the Local Authorities is analysed and major issues highlighted. The information shown in the tables in this section is derived from the LATF database in the Local Government Information System, maintained by MoLG.

The chapter deals in separate sections with Local Authority Revenues, Expenditure, Capital Expenditure and Debt Resolution.

[9] Revenue Enhancement Plan

[10] The submission of statements of receipts payments and balances, and debtors and creditors.

[11] In accordance with the LATF Regulation 29

5.1 Local Authority Revenues

In FY 2005-2006, the Central Government allocated Ksh 5.0 billion to LAs through the Local Authorities Transfer Fund (LATF). LAs also planned to receive Ksh 489 million through the Road Maintenance Levy Fund (RMLF), for a total from the central government of Ksh 5.5 billion. In addition, LAs planned to mobilize Ksh 9.8 billion in local own source revenues. The total combined planned revenues for FY 2005-2006, as contained in the budget estimates was Ksh 15.3 billion.

TABLE 2: LOCAL AUTHORITY REVENUE STRUCTURE:
PLANNED AND REPORTED ACTUALS FY 2005-2006, PLANNED FY 2006-2007 (KSH)

Revenue Sources	Planned 2005/2006[12]	Actual 2005/2006	% Realised	Planned 2006/2007	% Increase Planned
LATF	5,000,000,000	4,985,694,838	100	7,500,000,000	50
RMLF	489,474,177	506,186,030	103	609,314,461	20
SUBTOTAL REVENUES FROM CG	**5,489,474,177**	**5,491,880,868**	**100**	**8,109,314,461**	**48**
CILOR	478,430,937	300,000,000	63	471,459,785	57
Property Rates	2,721,203,863	2,496,680,256	92	2,542,265,174	2
SBP	1,722,347,343	1,736,410,780	101	1,948,138,485	12
Vehicle Parking	832,566,420	1,127,577,087	135	1,003,686,686	(11)
Markets Fees	770,367,897	832,122,762	108	904,548,069	9
Plot Rents	164,029,909	168,529,733	103	174,399,691	3
Water & Sewerage Fees	473,990,280	471,831,163	100	512,221,009	9
Total Cess Receipts	467,731,013	568,529,849	122	492,464,272	(13)
Game Park Fees	528,871,552	729,127,506	138	577,773,110	(21)
House Rents	292,385,151	314,049,617	107	345,227,094	10
Others	1,384,918,671	1,367,449,175	99	1,835,381,789	34
SUBTOTAL LOCAL REVENUES	**9,836,843,036**	**10,112,307,928**	**103**	**10,807,565,164**	**7**
TOTAL CENTRAL & LOCAL	**15,326,317,213**	**15,604,188,796**	**102**	**18,916,879,625**	**21**

The overall performance in actual revenues against planned is highly satisfactory with total realisation being 101% and no category of revenue, other than CILOR falling below 90% realisation. This result indicates that the mechanism introduced by MoLG of providing revenue ceilings in order to promote greater realism in LA budgeting is having an effect.

Within that overall satisfaction further comments on individual revenue lines are set out below.

- The major non performing revenue line is CILOR[13] for which only 63% of the planned amount was realised, despite GoK assurances recorded in the 2004-2005 report that the amounts due would be disbursed. The actual level of release is disappointing and the arrears now outstanding are reported as now being in excess of Ksh 4.5 billion.

[12] Some minor changes have been made to the 2005-2006 planned revenues to correct errors found.

[13] Contribution in Lieu of Rates payable by Central Government for its lands located within LAs.

- The amount paid out to councils by GoK as set out above reflects the full amount budgeted by the Government for 2005-2006. This was however significantly short of the amount of Kshs 478 million estimated by the LAs as being due for the year.

- The payment of CILOR by GoK is mandatory and the failure to honour this commitment causes uncertainty in LA budgeting, especially at a time when LAs have made major steps in reducing their statutory debts to NSSF and the KRA. A programme for GoK to establish and pay the arrears of CILOR over time should be agreed as a matter of urgency.

- While property tax collections are under budget, this performance actually reflects a 33% improvement on that recorded in 2004-05.

- The 35% over-collection for vehicle parking revenue arises from a general improvement in collections from this source with most LAs showing good realisation percentages. The major contribution in nominal terms however comes from the City Council of Nairobi whose actual income of Ksh 478 million exceeded planned income by Ksh 142 million or 42% and the Municipal Council of Kisumu more than doubled its planned revenue to Ksh 64 million.

- Cess receipts are significantly above budget, showing an increase of Ksh of 100 million or 22% over the planned revenue. Scrutiny of the returns indicates that there is little real pattern to this increase as results varied widely against the planned figures.

- Game park fees are also significantly higher than budget. While 20 county councils receive funds from this source only 8 received over Ksh 50 million. The increase here arose in the County Councils of Isiolo, which doubled its income against budget to Ksh 131 million, and Narok, which increased its revenue from this source by 47% to Ksh 426 million.

- Of the total Other Revenues over 65% was collected by the City Council of Nairobi and 4 Municipal councils[14]. The collections reported in those 5 LAs under Other Revenues can be broken down into the following main items:

	Ksh millions
Advertising/Billboards/Planning Fees	236
Public Health and Environmental Fees	122
Tenant Purchase Scheme (Nairobi)	108
Pumani Maternity Hospital (Nairobi)	73
Leasing of council water facilities	44
Project Funding[15]	13
Miscellaneous (Nairobi Ksh 229 million)	298
	894

Municipal Councils of Eldoret, Kisumu, Mombasa, and Nakuri
External project funding was only reported by two of the 5 LAs – Nakuru and Kisumu

TABLE 3: RELATIVE CONTRIBUTION OF OWN REVENUES BY LOCAL AUTHORITY TYPE, FY 2005-2006 (PERCENTAGES)

Revenue Source	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Total
CILOR	0	4	2	3	2
Property Rates	42	24	5	4	25
SBP	16	17	23	19	17
Vehicle Parking	13	15	20	2	11
Markets Fees	4	10	18	10	8
Plot Rents	0	2	5	3	2
Water & Sewerage Fees	4	9	1	0	5
Total Cess Receipts	0	2	13	18	6
Game Park Fees	0	0	0	31	7
House Rents	5	3	2	1	3
Others	16	14	11	9	14
Total Own Revenues	**100**	**100**	**100**	**100**	**100**
% of Own Revenues	**38**	**33**	**6**	**23**	**100**
% of Total Revenues	**32**	**30**	**7**	**30**	**100**

The results above are largely as would be expected with city and municipal councils getting their major sources of income from property rates, vehicle parking and single business permit. Urban councils also earn considerable amounts under others where the sundry fees and charges such as billboard and planning fees are included.

The disparate nature of rural councils is clearly shown in the fact that 31% of income comes for Game Park Fees when this is only a significant revenue source for 8 councils. Other councils are highly reliant on cesses, and yet others on Single Business Permit. The spread of revenue sources therefore cannot therefore be regarded as a typical set of sources for any one rural council.

TABLE 4: FIVE –YEAR COMPARISON FROM FY 2000-2001 TO FY 2005-2006 ACTUAL REVENUES

Revenue Source	01/02	02/03	03/04	04/05	05/06	% Change on 04/05	% Avge Annual Change
LATF	2,771	2,969	3,719	3,930	4,986	26.9	13.3
RMLF	37	77	323	524	506	(3.3)	209.2
Subtotal CG Revenues	**2,809**	**3,046**	**4,042**	**4,453**	**5,492**	**23.3**	**15.9**
CILOR	105	178	365	270	300	11.0	31.1
Property Rates	1,501	2,348	2,028	1,840	2,497	35.7	11.1
SBP	1,204	1,343	1,572	1,674	1,736	3.7	7.4
Vehicle Parking	392	492	615	973	1,128	15.9	31.3
Market Fees	566	623	706	701	832	18.8	7.8
Plot Rents	114	136	166	163	169	3.1	7.9
Water & Sewerage Fees	1,857	1,761	1,767	535	472	(11.7)	(12.4)
LASC	27	8	0	0	0	0.0	(16.7)
Total Cess Receipts	303	386	440	494	569	15.0	14.6
Game Park Fees	433	471	458	688	729	5.9	11.4
House Rents	437	494	386	314	314	(0.1)	(4.7)
Others	943	859	994	843	1,367	62.3	7.5
Subtotal LA Revenues	**7,882**	**9,100**	**9,497**	**8,495**	**10,112**	**19.0**	**4.7**

Revenue Source	01/02	02/03	03/04	04/05	05/06	% Change on 04/05	% Avge Annual Change
Total Central and Local	**10,691**	**12,146**	**13,538**	**12,948**	**15,604**	**20.5**	**7.7**
Total GoK Revenue[16]	**202,535**	**229,558**	**265,760**	**313,149**	**356,161**	**13.7**	**15.2**
CG Transfers as a %	1.4%	1.3%	1.5%	1.4%	1.5%		
Total GoK Tax Revenue	**148,002**	**171,737**	**187,643**	**234,618**	**262,625**	**11.9**	**15.5**
LA Revenues as a %	5%	5%	5%	4%	4%		
Inflation Rate	**2%**	**9.8%**	**11.6%**	**10.3%**	**10.9%**		**9%**
CG Transfers as a % of total	**26%**	**25%**	**30%**	**34%**	**35%**		

The following salient points can be derived from this table:

- While the LATF transfer for 2005/06 significantly increased over 2004/05 the percentage of total GoK revenue used for transfers to LAs has remained relatively static over the five year period at 1.4% to 1.5%.

- Local Revenues as a percentage of GoK tax revenues have however fallen over the period from 5% to 4% reflecting the elimination of local sources such as LASC and poll tax, and the transfer of water and sanitation services to local water authorities.

- Local Revenues have shown something of a resurgence in 2005/06 with a 19% increase over the previous year, exceeding both the rate of inflation and the growth in Central Government tax revenues. The requirement for LAs to provide Revenue Enhancement Plans is a major contributory factor to this improvement.

- Over the 5 year period, however, local revenues have grown at half the average rate of inflation and total revenues are also below the rate of inflation. The improvements in 2004/05 need to be maintained in future years to ensure continuing real growth.

- Central Government transfers represent 35% of the total LA revenues, against 26% in 2000-2001, and the percentage is planned to increase to 44% in 2006/07. While the current proportion is manageable continuing emphasis should be laid on the maximisation of local revenues to ensure a substantial and robust local revenue base that encourages local accountability and participation. One by product of increased transfers from the centre is that LAs have less incentive to maximise local revenues, and steps will need to be taken to maintain that incentive.

5.2 Local Authority Expenditure

LA expenditure for 2005/06 is set out in Table 5 below comparing actual incurred to the plan for the year and the amount planned for 2006/07.

[16] Source: GoK Economic Survey 2006

TABLE 5: LOCAL AUTHORITY EXPENDITURE STRUCTURE: PLANNED AND REPORTED ACTUALS FY 2005-2006, PLANNED FY 2006-2007 (KSH)

Expenditure Classification	Planned 2005/2006	Actual 2005/2006	Actual % of Planned	Planned 2006/2007	Increase %
Civic Expenses[17]	900,363,884	1,102,363,754	122.4%	1,258,082,357	14.1%
Personnel	6,546,940,463	6,137,538,974	93.7%	6,646,653,041	9.3%
Operations	3,011,473,254	3,232,903,747	107.4%	3,123,799,234	(2.7%)
Maintenance	675,998,815	627,525,608	92.8%	1,086,837,667	74.9%
Total Recurrent Expenditure	**11,134,776,416**	**11,100,332,083**	**99.7%**	**12,115,372,299**	**10.0%**
Capital Expenditure	1,855,905,463	1,510,928,052	81.4%	3,541,552,357	134.4%
Debt Resolution	1,576,894,228	2,268,124,253	143.8%	2,116,056,661	(6.7%)
Loan Repayments	94,499,863	174,119,179	184.3%	94,228,366	(45.9%)
TOTAL EXPENDITURE	**14,662,075,971**	**15,053,503,567**	**102.7%**	**17,867,209,683**	**19.4%**

Overall the LAs have maintained expenditure within their budgets with the recurrent plan being 99.7% met and the total being only 2.7% over budget. This reflects the more realistic budgeting arising from the revenue ceilings imposed and is clearly a step forward. More detailed analysis, however, suggests that budget classification, reporting and execution still require improvement as described below:

- Civic expenses are 22.4% over budget. Review of a sample of LA profiles indicates that often where this is occurring there is a reduction in Personnel expenses thus indicating that the classification of staff in the budget and actual reporting may be different and guidance will be given to LAs on this score.
- The major variances however occur in the area of capital expenditure where only 81% of the planned expenditure in the year was actually carried out and debt resolution and loan repayments where nearly 50% more funds than budgeted were applied to the reduction of debt.
- 40% of the under expenditure on capital comes from Nairobi City Council where Ksh 54.1 million was spent against a budget of Ksh 188.8.
- Review of the planned expenditure for 2006/07 indicates that the bulk of the planned increase in LATF allocations is to be applied to Maintenance and Capital expenditure.

Table 6 shows the share of each classification of expenditure by LA type and overall.

[17] Civic expenses include personnel, operations and maintenance related to the civic department. The personnel, operations and maintenance costs exclude the civic department costs to avoid double counting.

ABLE 6: RELATIVE EXPENDITURE PATTERN BY LA TYPE, FY 2005-2006 (PERCENTAGES)

Expenditure Classification	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Total
Civic Expenditure	1.7	5.8	11.5	13.9	7.3
LA Personnel	54.7	41.1	31.4	27.8	40.8
LA Operations	21.8	20.4	19.7	22.7	21.5
LA Maintenance	1.0	5.1	4.8	6.4	4.2
Total Recurrent Expenditure	**79.2**	**72.5**	**67.3**	**70.7**	**73.7**
Capital Expenditure	1.1	11.9	17.1	16.0	10.0
Debt Resolution	16.6	15.2	15.6	13.2	15.1
Loan Repayments	3.1	0.4	0.0	0.1	1.2
Total Expenditure	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
% of Total Expenditures	**32.1%**	**30.5%**	**7.3%**	**30.0%**	**100.0%**
Number of LAs	**1**	**45**	**62**	**67**	**175**
Average expenditure per LA (Ksh Millions)	**4,837.3**	**102.0**	**17.8**	**67.5**	**86.0**

ll LAs tended to spend between 40-60 percent on personnel and civic expenditure. owever, towns and counties with smaller revenue bases tended to spend a higher portion of eir expenditure on civic costs—ranging from 11-14 percent. The amount spent on aintenance is low and LAs should allocate increasing amounts for this type of expenditure ensure that assets created through capital investment are sustainable. On average, LAs ent about 10 percent on capital expenditures and about 15% on debt resolution.

own and county councils however spent a greater proportion of their expenditure than the ty and municipal councils on Operations, Maintenance and Capital, totalling 42% and 45% n these areas respectively, against an overall average of 36%.

he low level of expenditure per town council indicates the low population levels and source bases of many of these LAs.

TABLE 7: FIVE –YEAR COMPARISON FROM FY 2000-2001 ACTUAL EXPENDITURE (KSH)

Expenditure Classification	01/02	02/03	03/04	04/05	05/06	% Change on 04/05	% Avge Annual Change
Civic Expenditure	638	675	712	833	1,102	32.3	12.1
LA Personnel	6,277	6,020	4,399	5,770	6,138	6.4	(0.4)
LA Operations	2,862	2,874	2,572	2,203	3,233	46.8	2.2
LA Maintenance	423	514	718	563	628	11.5	8.1
TOTAL RECURRENT EXPENDITURE	**10,200**	**10,083**	**8,401**	**9,369**	**11,100**	**18.5**	**1.5**
Capital Expenditure	898	1,127	1,158	1,559	1,511	(3.1)	11.4
Debt Resolution	1,061	3,442	554	2,202	2,268	3.0	19.0
Loan Repayments	62	261	41	217	174	(19.8)	30.1
TOTAL EXPENDITURE	**12,221**	**14,913**	**10,154**	**13,347**	**15,054**	**12.8**	**3.9**

The increasing amount spent on civic expenditure remains a concern that needs to be addressed. The increase over the 5 year period in the amounts spent on operations, maintenance and capital expenditure is a major impact of the LATF procedures.

5.3 Local Authority Expenditure on Capital Projects

In accordance with the LATF regulations, each LA planned to allocate the equivalent of at least 50% of the LATF service delivery account for capital projects during 2005-2006. The distribution of the capital projects and the performance in implementing them is set out below.

TABLE 8: PLANNED AND ACTUAL CAPITAL EXPENDITURE BY PROJECT TYPE

	2005/2006						2006-2007	
	Planned		Actuals		Realisation		Planned	
Project Type	No.	Amount Ksh	No.	Amount Ksh	No. %	Amt %	No.	Amount Ksh
Vehicles	72	130,826,159	78	156,450,200	108	120	136	329,143,810
Roads	427	243,905,210	468	315,705,049	110	129	464	454,945,191
Council Premises	175	226,023,204	115	97,505,366	66	43	155	208,978,913
Markets	97	91,789,776	117	95,606,261	121	104	138	168,548,065
Water & Sanitation	580	247,548,518	549	151,332,372	95	61	655	444,647,358
Equipment	69	28,987,670	78	30,296,967	113	105	168	98,715,628
Others	398	233,966,302	514	204,796,779	129	88	419	800,376,866
Bus Parks	43	33,560,700	51	26,809,950	119	80	103	130,141,830
Education	827	283,921,247	973	228,036,929	118	80	988	431,185,683
Administrative Support	53	44,177,364	62	25,153,652	117	57	86	101,822,271
Housing	30	30,756,602	22	11,293,231	73	37	42	27,718,182
Public Lighting	55	43,269,090	51	23,063,006	93	53	92	95,508,856
Slaughter Slabs	23	7,174,829	16	3,103,539	70	43	18	9,322,770
Health	438	159,120,782	416	115,015,327	95	72	382	200,326,691
Solid Waste	46	14,616,565	65	8,799,595	141	60	34	19,260,493
Sports/Recreation	39	36,261,447	30	17,959,829	77	50	36	20,909,750
Grand Total	**3,372**	**1,855,905,463**	**3,605**	**1,510,928,052**	**107**	**81**	**3,916**	**3,541,552,357**

In FY 2005-2006, LAs planned to spend Ksh 1.85 billion to fund 3,372 capital projects but in fact have reported spending Ksh 1.5 billion on 3,605 projects. In 2006/07 it is anticipated that capital expenditure will increase by more than 100% though the number of projects will only increase by 10%.

81% of the planned capital expenditure amount was realised on 107% of projects which is generally a satisfactory outturn for the year.

The LAs are not, however, required to include in their final reports details of which projects have been actually completed and how much of the expenditure relates to projects planned but not completed in the previous year.[18] This information will be required in future years and projects planned in previous years should be replanned in the current year in order to ensure that there is a holistic annual plan and budget.

Table 9 focuses on the distribution of capital expenditure by project type.

[18] The actual expenditure and numbers of projects implemented shown above includes projects planned for implementation in previous years, but not completed within the planned period.

TABLE 9: ACTUAL CAPITAL EXPENDITURES BY PROJECT TYPE FY 2005-2006

Project Type	Actuals		% Distribution		Average Project Cost Ksh
	No.	Amount Ksh	No.	Amount	
Roads	468	315,705,049	13.0	20.9	674,583
Education	973	228,036,929	27.0	15.1	234,365
Others	514	204,796,779	14.3	13.6	398,437
Vehicles	78	156,450,200	2.2	10.4	2,005,772
Water & Sanitation	549	151,332,372	15.2	10.0	275,651
Health	416	115,015,327	11.5	7.6	276,479
Council Premises	115	97,505,366	3.2	6.5	847,873
Markets	117	95,606,261	3.2	6.3	817,148
Equipment	78	30,296,967	2.2	2.0	388,423
Bus Parks	51	26,809,950	1.4	1.8	525,685
Administrative Support	62	25,153,652	1.7	1.7	405,704
Public Lighting	51	23,063,006	1.4	1.5	452,216
Sports/Recreation	30	17,959,829	0.8	1.2	598,661
Housing	22	11,293,231	0.6	0.7	513,329
Solid Waste	65	8,799,595	1.8	0.6	135,378
Slaughter Slabs	16	3,103,539	0.4	0.2	193,971
GRAND TOTAL	3,605	1,510,928,052	100	100	419,120

The table indicates that 54% of the capital expenditure (67% of projects by number) is in the areas of Roads, Education, Water and Sanitation and Health, and investment in other service delivery infrastructure is reported at 12% (10% by number). Vehicles and Equipment make up 12% of the expenditure (4% by number) and only 8% (5% by number) is in respect of Council Premises and Administration. The final 14% is not classified in the reports.

This demonstrates that the bulk of the funding is being used in the enhancement of service delivery by councils. There is however some concern that the funds available are diluted through the large number of projects which makes project sizes small and means that there are not funds available for them to be completed in one year. The 3,605 projects implemented in 2005-2006 is the equivalent of 20 projects per council. Guidance or regulations need to be put in place to reduce the number of projects planned, though this should not be at the expense of the participatory planning processes.

5.4 Local Authority Debt FY 2005 - 2006

One of the objectives of the LATF is the reduction of LA debt. The Regulations require the elimination of arrears of debt by June 2010. Table 10 sets out the total debt reported by the LAs showing the 10 councils with the highest levels of debt.

TABLE 10: LOCAL GOVERNMENT OUTSTANDING DEBT AS OF JUNE 30, 2006

Name of Council	Outstanding Debt Amount Ksh	Percentage (%)	Cumulative (%)
Nairobi City Council[19]	3,756,562,684	36	36
Mombasa Municipal Council	2,104,459,885	20	56
Kisumu Municipal Council	560,118,650	5	61
Eldoret Municipal Council	298,568,977	3	64
Nakuru Municipal Council	272,514,577	3	66
Kisumu County Council	183,394,000	2	68
Nakuru County Council	152,415,725	1	69
Kitale Municipal Council	139,575,061	1	71
Vihiga Municipal Council	124,639,715	1	72
Gusii County Council	122,156,829	1	73
Others	2,842,326,041	27	100
Total	10,556,732,144	100	

While the City Council of Nairobi reported the same amount of debt outstanding as for 200 05 Mombasa MC reported an increase of 29%. This increase largely arose from increases Ksh 220 million in respect of the Superannuation Fund and National Housing Corporation, well as an increase over the year of Ksh 154 million in respect of staff salaries arrea Kisumu MC has, on the other hand, halved its outstanding debt, which is a commendab performance

The bulk of the debt is clearly, however, in 3 LAs which account for 61%, a further councils account for 13%. The balance of 165 councils represents only 27% of the total de with an average debt balance of Ksh 17.2 million per council.

Table 11 analyses the outstanding debt by type and indicates the trend over a five year perio

TABLE 11: PROFILE OF LOCAL AUTHORITY DEBT BY TYPE OF DEBT, JUNE 2002 TO JUNE 2006 (KSH MILLIONS)

Debt Type	2002	2003	2004	2005	2006	% Change on 2005	% of Total
KRA	361	337	243	269	285	6%	3%
NSSF	439	371	364	417	518	24%	5%
NHIF	368	370	348	322	309	(4%)	3%
Superannuation Fund	1,276	1,554	1,996	1,990	2,325	17%	22%
Provident Fund	492	528	615	1,663	1,663	0%	16%
Sub Total Statutory Creditors	**2,935**	**3,160**	**3,565**	**4,662**	**5,099**	**9%**	**48%**
SACCO	364	368	382	837	824	(2%)	8%
Salary Arrears	955	1,900	1,195	920	1,367	48%	13%
Other Debts (Misc)	5,846	7,367	8,290	3,805	3,267	(14%)	31%
Grand Total	**10,100**	**12,794**	**13,432**	**10,224**	**10,556**	**3%**	**100%**

Statutory creditors account for 48% of the outstanding debt, up from 45% as at June 200 This is largely as a result of the amount owing to the Superannuation Fund. Salary arrea have risen by Ksh 447 million of which increase the MCs of Mombasa and Kisumu accou for half.

[19] In addition to the amount reported here, Nairobi has estimated long term loan balances of Ksh 15 billion.

The overall amount outstanding has risen slightly which is disappointing and casts doubt as to whether the June 2010 target will be met. It appears that the Ksh 2.3 billion which LAs spent on debt resolution in 2005-06 has been replaced by new debt. Many LAs have reported to MoLG that statutory creditors often increase the amount of arrears outstanding after having agreed a debt resolution schedule with the LA. This may be as a result of the imposition of interest and penalties on outstanding balances. This and other issues must be addressed as a matter of urgency to ensure that LAs meet the deadline for resolution of all arrears of debt.

6 Way Forward

The LATF has produced significant results during its lifetime including the introduction of a participatory planning system, the submission of annual abstracts on time, realistic budgets prepared on time, and the allocation of a greater percentage of resources to service delivery.

There are however clearly still further major issues to be addressed and several of these have been identified in the foregoing text. The actions required to be taken to address these issues are outlined in the following paragraphs.

6.1 Quality of Information

While LAs are producing budgets, abstracts of accounts and the various reports required under LATF on time the quality of those documents is still variable. MoLG will concentrate additional resources on improving their quality and to this end the following actions will be taken:

- Quarterly financial reports must be submitted to MoLG by all LAs as required under the Local Government Act.
- MoLG will allocate the responsibility to officers to scrutinise the quarterly reports and to respond to LAs.
- Accounting standards and annual reporting formats will be developed and agreed with the Kenya National Audit Office to ensure that audit certificates can be brought up to date.
- The Local Authorities Integrated Financial and Operations Management Systems will be implemented as quickly as possible in all the LAs.
- LATF conditionalities will be reviewed to identify how they can be used to facilitate the implementation of these steps

6.2 Capital Projects

While capital projects are being developed and implemented by LAs there are concerns about the dilution of funds and the pace of implementation. Capital projects should be of a reasonable size and implementable within one year. They should however be identified through participatory planning procedures and encourage the participation of the citizenry through the LASDAP system. To this end it is intended that:

- Revised regulations will be proposed to guide the selection of capital projects
- Revised procedures will be proposed for the planning and budgeting of projects carried forward from previous years.
- Reporting formats will be amended to identify the level of completion of projects.

6.3 Debt Resolution

Arrears of debt are not being reduced as quickly as anticipated and required under the LATF Regulations. In order to ensure that the process is put on track the following steps are required:

- Establish with statutory creditors the amounts outstanding for each LA, confirmed in writing as firm and not subject to revision.

- Request the Ministry of Finance to waive interest on the arrears of statutory debt.
- Review other debt types to identify impediments to their resolution.

6.4 LATF Impact

Since the commencement of the LATF system there has not been an independent assessment of its impact in terms of improvements of service delivery, infrastructure improvement and debt reduction. A study has now been commissioned to carry out this work and a similar study on the LASDAP is to be prepared. These studies will make recommendations which will assist in the development of improved regulations and procedures.

6.5 Monitoring and Support

MoLG will continue to monitor the use that LAs make of the LATF funds through field visits and the development of robust and effective computer systems. In addition LAs will be supported through capacity building activities to improve their performance in meeting LATF and other regulations as well as the outputs of their strategic plans and performance contracts.

It is anticipated that through these measures the achievements to date of the LATF system will be built on to provide better and wider services by the LAs to the people of Kenya.

7 Annexes

The following annexes are attached:

Annex 1: Schedule of LATF Allocations to LAs for 2005-2006

Annex 2: Individual LA profiles summarising the financial returns for 2005-2006 received.

Annex 3: Capital project information for 2005-2006.

Annex 1: LATF Allocations and Disbursements for FY 2005-2006 (Ksh)

LA Code	Local Authority Name	Service Delivery Account	Performance Account	Total LATF Allocation	Penalty	Amount Paid
001	Nairobi City Council	533,667,950	355,778,640	889,446,590	0	889,446,590
006	Ahero Town Council	6,228,857	4,152,572	10,381,429	0	10,381,429
011	Awendo Town Council	9,316,807	6,211,204	15,528,011	0	15;528,011
016	Baringo County Council	17,174,083	11,449,388	28,623,471	0	28,623,471
021	Bomet County Council	22,327,655	14,885,104	37,212,759	0	37,212,759
026	Bomet Municipal Council	4,359,374	2,906,250	7,265,624	0	7,265,624
031	Bondo County Council	14,871,313	9,914,209	24,785,522	0	24,785,522
036	Bondo Town Council	4,178,950	2,785,966	6,964,916	0	6,964,916
041	Bungoma County Council	42,762,845	28,508,564	71,271,409	0	71,271,409
046	Bungoma Municipal Council	12,918,638	8,612,425	21,531,063	0	21,531,063
051	Bureti County Council	14,512,174	9,674,782	24,186,956	0	24,186,956
056	Burnt Forest Town Council	3,408,307	2,272,205	5,680,512	0	5,680,512
061	Busia County Council	18,437,500	12,291,667	30,729,167	0	30,729,167
066	Busia Municipal Council	9,428,285	6,285,523	15,713,808	0	15,713,808
071	Butere-Mumias County Council	26,892,604	17,928,402	44,821,006	0	44,821,006
076	Chepareria Town Council	1,582,714	1,055,142	2,637,856	31,654	2,606,202
081	Chogoria Town Council	3,161,467	2,107,645	5,269,112	0	5,269,112
086	Chuka Town Council	4,527,126	3,018,084	7,545,210	0	7,545,210
091	Eldama Ravine Town Council	5,143,593	3,429,062	8,572,655	0	8,572,655
096	Eldoret Municipal Council	44,099,171	29,399,448	73,498,619	0	73,498,619
101	Embu County Council	11,554,889	7,703,259	19,258,148	0	19,258,148
106	Embu Municipal Council	9,936,865	6,624,576	16,561,441	0	16,561,441
111	Funyula Town Council	2,262,949	1,508,632	3,771,581	0	3,771,581
116	Garissa County Council	20,222,890	13,481,927	33,704,817	0	33,704,817
121	Garissa Municipal Council	14,502,906	9,668,604	24,171,510	0	24,171,510
126	Gucha County Council	20,508,220	13,672,147	34,180,367	0	34,180,367
131	Gusii County Council	19,946,930	13,297,954	33,244,884	0	33,244,884
136	Homa Bay County Council	15,798,198	10,532,132	26,330,330	0	26,330,330
141	Homa Bay Municipal Council	10,363,427	6,908,951	17,272,378	0	17,272,378
143	Ijara County Council	4,826,146	3,217,430	8,043,576	0	8,043,576
146	Isiolo County Council	12,590,726	8,393,817	20,984,543	0	20,984,543
151	Iten-Tambach Town Council	3,633,553	2,422,369	6,055,922	0	6,055,922
156	Kabarnet Municipal Council	4,228,232	2,818,822	7,047,054	0	7,047,054
161	Kajiado Town Council	3,362,039	2,241,360	5,603,399	0	5,603,399
166	Kakamega County Council	31,219,438	20,812,959	52,032,397	0	52,032,397
171	Kakamega Municipal Council	16,134,830	10,756,554	26,891,384	2,420,224	24,471,160
176	Kandara Town Council	2,865,724	1,910,482	4,776,206	0	4,776,206
181	Kangema Town Council	2,781,755	1,854,503	4,636,258	0	4,636,258
186	Kangundo Town Council	14,353,267	9,568,844	23,922,111	0	23,922,111
191	Kapenguria Municipal Council	6,827,869	4,551,913	11,379,782	0	11,379,782
196	Kapsabet Municipal Council	8,297,629	5,531,752	13,829,381	0	13,829,381
201	Karatina Municipal Council	2,603,263	1,735,509	4,338,772	0	4,338,772
206	Karuri Town Council	10,875,893	7,250,595	18,126,488	0	18,126,488
211	Kehancha Municipal Council	12,626,809	8,417,873	21,044,682	0	21,044,682
216	Keiyo County Council	8,278,067	5,518,711	13,796,778	0	13,796,778
221	Kendu Bay Town Council	2,832,172	1,888,114	4,720,286	0	4,720,286
226	Kericho Municipal Council	11,820,638	7,880,426	19,701,064	0	19,701,064
231	Keroka Town Council	4,406,191	2,937,460	7,343,651	0	7,343,651

LA Code	Local Authority Name	Service Delivery Account	Performance Account	Total LATF Allocation	Penalty	Amount Paid
236	Kerugoya/Kutus Municipal Council	5,986,861	3,991,240	9,978,101	0	9,978,101
241	Kiambu County Council	22,909,079	15,272,719	38,181,798	0	38,181,798
246	Kiambu Municipal Council	7,993,592	5,329,062	13,322,654	0	13,322,654
251	Kikuyu Town Council	12,053,189	8,035,460	20,088,649	0	20,088,649
256	Kilifi County Council	32,021,390	21,347,594	53,368,984	0	53,368,984
261	Kilifi Town Council	11,194,595	7,463,064	18,657,659	0	18,657,659
266	Kimilili Municipal Council	7,280,624	4,853,749	12,134,373	0	12,134,373
271	Kipkelion Town Council	3,639,901	2,426,601	6,066,502	0	6,066,502
276	Kipsigis County Council	20,726,755	13,817,836	34,544,591	0	34,544,591
281	Kirinyaga County Council	28,131,901	18,754,600	46,886,501	0	46,886,501
286	Kisii Municipal Council	9,381,254	6,254,169	15,635,423	0	15,635,423
291	Kisumu County Council	12,212,843	8,141,896	20,354,739	0	20,354,739
296	Kisumu Municipal Council	57,857,401	38,571,601	96,429,002	0	96,429,002
301	Kitale Municipal Council	18,052,640	12,035,093	30,087,733	2,707,894	27,379,839
306	Kitui County Council	24,921,416	16,614,278	41,535,694	0	41,535,694
311	Kitui Municipal Council	12,288,809	8,192,539	20,481,348	0	20,481,348
316	Koibatek County Council	9,497,284	6,331,522	15,828,806	0	15,828,806
321	Kwale County Council	41,783,710	27,855,806	69,639,516	0	69,639,516
326	Kwale Town Council	3,466,159	2,310,773	5,776,932	0	5,776,932
331	Laikipia County Council	15,286,104	10,190,736	25,476,840	0	25,476,840
336	Lamu County Council	8,634,098	5,756,066	14,390,164	0	14,390,164
341	Limuru Municipal Council	6,109,825	4,073,217	10,183,042	0	10,183,042
346	Litein Town Council	6,624,043	4,416,029	11,040,072	0	11,040,072
351	Lodwar Municipal Council	6,308,044	4,205,362	10,513,406	0	10,513,406
356	Londiani Town Council	3,997,984	2,665,322	6,663,306	0	6,663,306
361	Luanda Town Council	6,803,981	4,535,988	11,339,969	1,020,596	10,319,373
366	Lugari County Council	15,391,812	10,261,208	25,653,020	0	25,653,020
371	Machakos Municipal Council	15,311,286	10,207,524	25,518,810	306,225	25,212,585
376	Makueni County Council	47,711,837	31,807,891	79,519,728	0	79,519,728
381	Makuyu Town Council	4,272,293	2,848,195	7,120,488	0	7,120,488
386	Malaba Town Council	4,337,825	2,891,884	7,229,709	0	7,229,709
391	Malakisi Town Council	3,983,739	2,655,826	6,639,565	0	6,639,565
396	Malava Town Council	4,141,549	2,761,032	6,902,581	0	6,902,581
401	Malindi County Council	11,895,230	7,930,153	19,825,383	0	19,825,383
406	Malindi Municipal Council	18,286,213	12,190,808	30,477,021	0	30,477,021
411	Mandera County Council	18,301,383	12,200,922	30,502,305	0	30,502,305
416	Mandera Town Council	9,046,294	6,030,862	15,077,156	0	15,077,156
421	Maragwa County Council	19,292,957	12,861,972	32,154,929	0	32,154,929
426	Maragwa Town Council	3,414,741	2,276,494	5,691,235	0	5,691,235
431	Marakwet County Council	9,724,055	6,482,703	16,206,758	0	16,206,758
436	Maralal Town Council	5,469,860	3,646,574	9,116,434	0	9,116,434
441	Mariakani Town Council	6,580,061	4,386,707	10,966,768	0	10,966,768
446	Marsabit County Council	11,098,389	7,398,926	18,497,315	0	18,497,315
451	Masaku County Council	32,830,661	21,887,107	54,717,768	0	54,717,768
456	Masimba Town Council	3,733,157	2,488,771	6,221,928	0	6,221,928
461	Matuu Town Council	4,707,535	3,138,356	7,845,891	0	7,845,891
466	Maua Municipal Council	5,275,612	3,517,075	8,792,687	0	8,792,687
471	Mavoko Municipal Council	8,047,510	5,365,006	13,412,516	1,207,125	12,205,391
476	Mbeere County Council	12,076,510	8,051,007	20,127,517	0	20,127,517

LA Code	Local Authority Name	Service Delivery Account	Performanc e Account	Total LATF Allocation	Penalty	Amount Paid
481	Mbita Point Town Council	3,835,286	2,556,858	6,392,144	0	6,392,144
486	Meru County Council	31,493,168	20,995,445	52,488,613	0	52,488,613
491	Meru Municipal Council	11,508,607	7,672,404	19,181,011	1,726,290	17,454,721
496	Meru South County Council	9,628,115	6,418,743	16,046,858	0	16,046,858
501	Migori County Council	21,181,900	14,121,266	35,303,166	0	35,303,166
506	Migori Municipal Council	9,702,973	6,468,649	16,171,622	0	16,171,622
511	Molo Town Council	10,413,824	6,942,549	17,356,373	0	17,356,373
516	Mombasa Municipal Council	166,209,515	110,806,344	277,015,859	3,324,190	273,691,669
521	Mount Elgon County Council	10,359,690	6,906,460	17,266,150	0	17,266,150
526	Moyale County Council	6,846,890	4,564,594	11,411,484	912,918	10,498,566
531	Mtito Andei Town Council	3,233,045	2,155,363	5,388,408	0	5,388,408
536	Muhoroni Town Council	5,393,653	3,595,769	8,989,422	0	8,989,422
541	Mumias Municipal Council	13,366,440	8,910,960	22,277,400	0	22,277,400
546	Murang'a County Council	20,077,507	13,385,004	33,462,511	0	33,462,511
551	Murang'a Municipal Council	4,481,780	2,987,854	7,469,634	0	7,469,634
556	Mwingi County Council	15,803,570	10,535,714	26,339,284	0	26,339,284
561	Mwingi Town Council	7,030,559	4,687,040	11,717,599	0	11,717,599
566	Naivasha Municipal Council	14,145,829	9,430,552	23,576,381	0	23,576,381
571	Nakuru County Council	62,994,176	41,996,118	104,990,294	0	104,990,294
576	Nakuru Municipal Council	56,129,350	37,419,566	93,548,916	0	93,548,916
581	Nambale Town Council	2,728,726	1,819,151	4,547,877	0	4,547,877
586	Nandi County Council	29,772,041	19,848,027	49,620,068	0	49,620,068
591	Nandi-Hills Town Council	5,525,822	3,683,881	9,209,703	0	9,209,703
596	Nanyuki Municipal Council	9,267,733	6,178,488	15,446,221	0	15,446,221
601	Narok County Council	21,798,909	14,532,606	36,331,515	0	36,331,515
606	Narok Town Council	7,955,279	5,303,520	13,258,799	0	13,258,799
616	Nyahururu Municipal Council	7,514,962	5,009,975	12,524,937	0	12,524,937
621	Nyamache Town Council	3,752,126	2,501,417	6,253,543	0	6,253,543
626	Nyamarambe Town Council	3,463,836	2,309,224	5,773,060	0	5,773,060
631	Nyambene County Council	36,638,516	24,425,678	61,064,194	0	61,064,194
636	Nyamira County Council	25,814,093	17,209,396	43,023,489	0	43,023,489
641	Nyamira Town Council	6,871,208	4,580,805	11,452,013	0	11,452,013
646	Nyandarua County Council	32,077,213	21,384,809	53,462,022	0	53,462,022
651	Nyando County Council	15,771,361	10,514,240	26,285,601	0	26,285,601
656	Nyansiongo Town Council	3,808,153	2,538,769	6,346,922	0	6,346,922
661	Nyeri County Council	36,272,034	24,181,356	60,453,390	0	60,453,390
667	Nyeri Municipal Council	15,834,527	10,556,351	26,390,878	0	26,390,878
671	Nzoia County Council	31,621,396	21,080,930	52,702,326	0	52,702,326
676	Ogembo Town Council	4,264,716	2,843,144	7,107,860	0	7,107,860
681	Ol'Kalou Town Council	6,721,039	4,480,693	11,201,732	0	11,201,732
686	Olkejuado County Council	38,848,436	25,898,957	64,747,393	0	64,747,393
691	Othaya Town Council	3,007,879	2,005,252	5,013,131	0	5,013,131
696	Oyugis Town Council	5,878,114	3,918,742	9,796,856	0	9,796,856
701	Pokot County Council	16,201,182	10,800,788	27,001,970	648,046	26,353,924
706	Port Victoria Town Council	3,158,631	2,105,754	5,264,385	0	5,264,385
711	Rachuonyo County Council	15,021,538	10,014,358	25,035,896	0	25,035,896
716	Rongo Town Council	6,096,454	4,064,303	10,160,757	0	10,160,757
721	Ruiru Municipal Council	22,579,753	15,053,169	37,632,922	0	37,632,922
726	Rumuruti Town Council	3,675,481	2,450,321	6,125,802	0	6,125,802
731	Runyenjes Municipal Council	4,808,945	3,205,963	8,014,908	0	8,014,908

LA Code	Local Authority Name	Service Delivery Account	Performance Account	Total LATF Allocation	Penalty	Amount Paid
736	Sagana Town Council	2,873,497	1,915,664	4,789,161	0	4,789,161
741	Samburu County Council	11,802,013	7,868,008	19,670,021	0	19,670,021
746	Siaya County Council	21,824,636	14,549,757	36,374,393	0	36,374,393
751	Siaya Municipal Council	6,045,612	4,030,408	10,076,020	0	10,076,020
756	Sirisia Town Council	2,477,300	1,651,534	4,128,834	0	4,128,834
761	Sotik Town Council	2,553,080	1,702,054	4,255,134	0	4,255,134
766	Suba County Council	9,199,439	6,132,960	15,332,399	0	15,332,399
771	Suneka Town Council	4,438,751	2,959,167	7,397,918	0	7,397,918
776	Tabaka Town Council	3,493,427	2,328,951	5,822,378	0	5,822,378
781	Taita / Taveta County Council	12,560,072	8,373,381	20,933,453	0	20,933,453
786	Tana River County Council	15,111,887	10,074,592	25,186,479	0	25,186,479
791	Taveta Town Council	6,327,598	4,218,398	10,545,996	0	10,545,996
796	Teso County Council	10,207,145	6,804,763	17,011,908	0	17,011,908
801	Tharaka County Council	7,236,950	4,824,634	12,061,584	0	12,061,584
806	Thika County Council	30,125,936	20,083,957	50,209,893	0	50,209,893
811	Thika Municipal Council	21,800,167	14,533,445	36,333,612	0	36,333,612
816	Trans Mara County Council	12,988,159	8,658,772	21,646,931	0	21,646,931
821	Turkana County Council	31,873,959	21,249,306	53,123,265	0	53,123,265
826	Ugunja Town Council	3,446,855	2,297,903	5,744,758	0	5,744,758
831	Ukwala Town Council	4,149,622	2,766,414	6,916,036	0	6,916,036
836	Vihiga County Council	21,765,716	14,510,478	36,276,194	0	36,276,194
841	Vihiga Municipal Council	10,604,328	7,069,552	17,673,880	0	17,673,880
846	Voi Municipal Council	6,052,633	4,035,089	10,087,722	0	10,087,722
851	Wajir County Council	26,923,351	17,948,901	44,872,252	0	44,872,252
856	Wareng County Council	28,731,120	19,154,080	47,885,200	0	47,885,200
861	Webuye Municipal Council	7,605,854	5,070,569	12,676,423	0	12,676,423
866	Wote Town Council	5,470,007	3,646,671	9,116,678	0	9,116,678
871	Yala Town Council	2,969,987	1,979,991	4,949,978	0	4,949,978
	Total	**3,000,000,000**	**2,000,000,000**	**5,000,000,000**	**14,305,162**	**4,985,694,838**

Annex 2: Financial Profile for each Local Authority

This Annex provides a summary information profile on each LA. The information is derived from the computerised database maintained within the Ministry of Local Government. It must be noted that this data represents the raw, unaudited and unverified information that is provided by the LAs. 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 LA, providing a summary of the revenue and expenditures, the projects implemented during FY 2005-2006 and the planned projects to be implemented during FY 2006-2007. 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 2

i. LA Code: This is a numeric code used by GoK to identify individual LAs.

ii. Number of Employees: This is the number of employees in the local council as reported in the FY 2005-2006 Annual Estimates.

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

iv. Average/Employee.: This is the average personnel costs per employees (i.e. annual salaries divided by number of employees).

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

vi. Total Civic Costs: This is the total yearly expenditure (including personnel, operations and maintenance) for the civic department as reported.

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

viii. Business Permit Schedule: This is the Single Business Permit (SBP) fee schedule chosen by the LA.

ix. Base Value: This is the base value for the SBP schedule. This base value allows for a comparison of relative fee levels by LA.

Financial Situation:
The financial information is presented for FY 2005-2006 (estimates and actuals) and for FY 2006-2007 (estimates). A separate column is presented for the "efficiency" (or the reported actuals divided by the estimates) for FY 2005-2006. For example, if the efficiency is 50%, this means that the local authority either received or spent 50% of what they had estimated in their FY 2005-2006 budget estimates.

A further column is presented entitled "% Est to Actuals" which is the percentage increase or decrease of the FY 2006-2007 estimates over the FY 2005-2006 actuals. For example, if the

"% Est to Actuals" is 150%, this means that the FY 2006-2007 estimates are 50% higher than what was actually collected during FY 2005-2006.

Revenues:
The revenues are split between Central Government Transfers and local revenues. The combined total is equal to total revenues.

Central Government Transfers
Local Authority Transfer Fund (LATF): This is the amount of monies that is transferred to the LAs 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.

Local Revenues
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. It should be noted that the CILOR is an own source revenue but is collected by the central government and remitted to the LA. LAs cannot therefore directly influence the amount of CILOR remitted to the LAs 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.

Expenditures:
Expenditures are split between recurrent expenditures, capital expenditures, loan repayment and debt resolution as appropriate.

Recurrent Expenditures: These represent the amounts spent on personnel, operations and maintenance. Civic expenditures are also presented separately and include the personnel, operations and maintenance costs related to the councillors and the civic department. The main Personnel, Operations and Maintenance headings do not include civic expenditure.

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 and these funds are available for the capital budget, paying back long term loans, debt reduction or investment.

Capital Expenditures: This is the amount that the LA plans to spend or spent on capital projects. It is equal to the total under the FY 2005-2006 Implemented Projects or to the FY 2006-2007 Planned Projects.

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

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

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

Uncommitted Surplus / Deficit: This represents the amount remaining with the LA after paying the recurrent expenditures, the capital expenditures, the loan repayments, and debt resolution repayments. If positive, this represents a savings that can be carried 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 2005-2006 and those that the LA included in their estimates as projects to be implemented during FY 2006-2007. The detailed information is included for the most expensive five projects, with the remaining projects listed under "All Other Projects." (See Annex 3 for a list of all completed projects as reported by the LAs)

Code: This is the code used to classify the type of project for MoLG purposes.

Project Description: This provides a description of the project.

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

%: this is the percentage of the total capital expenditure for the project.

Financial Performance Indicators:
These indicators provide an indication of financial performance. These can be used to compare one LA with another.

LATF Personnel Ratio: This is the total planned personnel expenditures divided by total expenditures.

LATF Capital Ratio: This is the amount allocated for capital expenditures divided by the service delivery component of the LATF. In FY 2005-2006, this ratio should be at least 50%. 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.

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.

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.

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.

ANNEX 2

FINANCIAL PROFILES FOR LOCAL AUTHORITIES

2005-2006

Province: NAIROBI

L A CODE: 001 Nairobi City Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: NAIROBI

No. of Employees:	13,905	No. of Councillors:	73	Business Permit Schedule:	14
Total Yearly Salaries:	2,646,487,913	Total Civic Costs:	80,496,000	Business Permit Base Value	1,000
Average/Employee:	190,326	Average/Councillor:	1,102,685		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	889,446,615	889,446,590	100.00	1,383,563,695	155.6
Road Maintenance Levy Fund (RMLF)	213,000,000	290,891,907	136.6	234,317,317	80.6
Sub-Total	1,102,446,615	1,180,338,497	107.1	1,617,881,012	137.1
Local Revenues					
CILOR	109,578,660	0	0.0	109,578,660	0.0
Property Rates	1,993,000,000	1,598,190,629	80.2	1,716,426,934	107.4
Single Business Permit	660,000,000	597,785,316	90.6	778,859,464	130.3
Market Fees	165,000,000	164,144,457	99.5	200,083,575	121.9
Others	1,389,122,000	1,441,351,967	86.8	1,660,466,918	115.2
Sub-Total	4,316,700,660	3,801,472,369	88.1	4,465,415,551	117.5
TOTAL REVENUES	5,419,147,275	4,981,810,866	91.9	6,083,296,563	122.1
EXPENDITURES					
Civic	80,496,000	80,496,000	100.0	56,916,000	70.7
L A Personnel	2,646,487,915	2,646,487,913	100.0	2,620,572,338	99.0
L A Operations	1,276,090,374	1,055,674,350	82.7	928,104,385	87.9
L A Maintenance	107,882,796	49,148,948	45.6	119,192,244	242.5
TOTAL Recurrent Expenditures	4,110,957,085	3,831,807,211	93.2	3,724,784,967	97.2
RECURRENT SURPLUS/DEFICITS	**1,308,190,190**	**1,150,003,655**	**87.9**	**2,358,511,596**	**205.1**
CAPITAL EXPENDITURES	188,800,000	54,063,610	28.6	704,946,590	1,303.9
LOAN REPAYMENTS	80,000,000	150,000,000	187.5	85,000,000	56.7
NET SURPLUS/DEFICITS	**1,199,390,190**	**945,940,045**	**78.9**	**1,568,565,006**	**165.8**
DEBT RESOLUTION REPAYMENTS	612,000,000	801,473,550	131.0	765,465,241	95.5
UNCOMMITED SURPLUS/DEFICITS	**587,390,190**	**144,466,495**	**24.6**	**803,099,765**	**555.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Roads rehabilitation- Donholm Main Rd	8,093,784	15
405	Roads rehabilitation- Embakasi Rd	5,398,296	10
405	Roads rehabilitation- Macharia Rd	4,816,349	9
405	Roads rehabilitation- Huruma Rd	4,359,793	8
405	Roads rehabilitation- Hamza Rd	3,248,218	6
	All Other Projects (44 projects)	28,147,170	52
	TOTAL	54,063,610	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	OTHER CAPITAL PROJECTS	455,000,000	65
800	Public Transport Rehab.	20,000,000	3
320	Health Infrast. Construction	12,500,000	2
240	Health Infrast. Construction	10,500,000	1
505	Rehab. Of Schools	10,000,000	1
	All Other Projects (75 projects)	196,946,590	28
	TOTAL	704,946,590	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	62.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	17.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	2.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	88.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	93.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	28.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	131.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

Province: NYANZA

L A CODE: 006 Ahero Town Council
Summary Profile Fiscal Year 2005/2006

District: KISUMU

(Values in KShs)

No. of Employees:	90	No. of Councillors:	12	Business Permit Schedule:	10
Total Yearly Salaries:	8,639,154	Total Civic Costs:	2,372,866	Business Permit Base Value	500
Average/Employee:	95,991	Average/Councillor:	197,739		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,381,429	10,381,429	100.00	15,006,763	144.6
Road Maintenance Levy Fund (RMLF)	0	753,766	0.0	644,100	85.5
Sub-Total	10,381,429	11,135,195	107.3	15,650,863	140.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	286,826	926,815	323.1	367,285	39.6
Single Business Permit	1,050,000	1,134,390	108.0	1,350,000	119.0
Market Fees	5,500,000	4,049,690	73.6	5,850,000	144.5
Others	4,150,000	4,213,258	92.3	4,566,500	108.4
Sub-Total	10,986,826	10,324,153	94.0	12,133,785	117.5
TOTAL REVENUES	21,368,255	21,459,348	100.4	27,784,648	129.5
EXPENDITURES					
Civic	2,227,000	2,372,866	106.5	2,990,500	126.0
L A Personnel	10,301,640	8,639,154	83.9	10,628,036	123.0
L A Operations	3,141,700	9,428,734	300.1	5,035,700	53.4
L A Maintenance	1,092,256	466,915	42.7	782,000	167.5
TOTAL Recurrent Expenditures	16,762,596	20,907,669	124.7	19,436,236	93.0
RECURRENT SURPLUS/DEFICITS	**4,605,659**	**551,679**	**12.0**	**8,348,412**	**1,513.3**
CAPITAL EXPENDITURES	2,028,210	2,795,400	137.8	5,160,678	184.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,577,449**	**-2,243,721**		**3,187,734**	
DEBT RESOLUTION REPAYMENTS	2,136,825	1,742,021	81.5	2,778,465	159.5
UNCOMMITED SURPLUS/DEFICITS	**440,624**	**-3,985,742**		**409,269**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	GRADING OF UCLASSIFIED ROADS	2,604,500	93
999	PLANNING OF OUTSIDE MARKET / PDP	140,500	5
265	MURRUMING AHERO MKT NEW-SITE	37,300	1
999	FEASIBILITY STUDY ON WATER EX	13,100	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	2,795,400	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	CONSTRUCTION OF 1 CLASSROOM, 1W/SHOP & 2 PIT LATRRIN	572,237	11
999	CONSTRUCTION OF STORM WATER DRAINAGE	500,000	10
999	CONSTRUCTION OF SLAUGHTER SLAB	474,000	9
999	CONSTRUCTION OF SHALLOW WELLS	445,037	9
999	REVENUE CONT. TO. KRB	425,625	8
	All Other Projects (17 projects)	2,743,779	53
	TOTAL	5,160,678	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	16.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	94.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	124.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	137.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	81.5	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 011 Awendo Town Council
Summary Profile Fiscal Year 2005/2006

District: MIGORI

(Values in KShs)

No. of Employees:	76	No. of Councillors:	6	Business Permit Schedule:	8
Total Yearly Salaries:	9,338,843	Total Civic Costs:	2,188,323	Business Permit Base Value	350
Average/Employee:	122,880	Average/Councillor:	364,721		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,528,011	15,528,011	100.00	22,863,947	147.2
Road Maintenance Levy Fund (RMLF)	0	753,565	0.0	1,000,000	132.7
Sub-Total	15,528,011	16,281,576	104.9	23,863,947	146.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	250,857	0	0.0	0	0.0
Single Business Permit	2,650,000	2,401,474	90.6	2,500,000	104.1
Market Fees	4,582,000	5,534,792	120.8	5,210,000	94.1
Others	4,805,000	6,143,473	36.4	16,865,403	274.5
Sub-Total	12,287,857	14,079,739	114.6	24,575,403	174.5
TOTAL REVENUES	27,815,868	30,361,315	109.2	48,439,350	159.5
EXPENDITURES					
Civic	1,885,000	2,188,323	116.1	3,497,000	159.8
L A Personnel	10,203,595	9,338,843	91.5	10,126,108	108.4
L A Operations	2,625,000	6,452,764	245.8	5,887,000	91.2
L A Maintenance	725,000	480,723	66.3	4,405,000	916.3
TOTAL Recurrent Expenditures	15,438,595	18,460,653	119.6	23,915,108	129.5
RECURRENT SURPLUS/DEFICITS	**12,377,273**	**11,900,662**	**96.1**	**24,524,242**	**206.1**
CAPITAL EXPENDITURES	8,400,000	4,981,890	59.3	16,939,403	340.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**3,977,273**	**6,918,772**	**174.0**	**7,584,839**	**109.6**
DEBT RESOLUTION REPAYMENTS	4,033,531	6,105,360	151.4	7,340,320	120.2
UNCOMMITED SURPLUS/DEFICITS	**-56,258**	**813,412**		**244,519**	**30.1**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	POSTA/SARE ROAD	620,000	12
500	PREPARATION OF ACCOUNTS	620,000	12
405	AWENDO/MARIWA ROAD	580,200	12
500	BONDE PRI. SCHOOL	452,790	9
240	SARIA DISPENSARY	200,000	4
	All Other Projects (35 projects)	2,508,900	50
	TOTAL	4,981,890	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	PRF GRAND AWARD	6,499,403	38
800	WATER PROJECT	3,390,000	20
350	TRACTOR	2,500,000	15
405	ROAD MAINTANANCE LEVY FUND	1,200,000	7
100	PREPARATION OF ACCOUNTS	400,000	2
	All Other Projects (20 projects)	2,950,000	17
	TOTAL	16,939,403	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	114.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	119.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	59.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	151.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 016 Baringo County Council
Summary Profile Fiscal Year 2005/2006

District: BARINGO

(Values in KShs)

No. of Employees:	83	No. of Councillors:	76	Business Permit Schedule: 9	
Total Yearly Salaries:	26,186,595	Total Civic Costs:	13,476,561	Business Permit Base Value	400
Average/Employee:	315,501	Average/Councillor:	177,323		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	28,623,471	28,623,471	100.00	42,335,644	147.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	28,623,471	28,623,471	100.0	42,335,644	147.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	50,000	15,500	31.0	0	0.0
Single Business Permit	4,500,000	2,689,686	59.8	4,400,000	163.6
Market Fees	740,236	653,840	88.3	760,000	116.2
Others	15,532,000	12,022,337	81.4	14,770,631	122.9
Sub-Total	20,822,236	15,381,363	73.9	19,930,631	129.6
TOTAL REVENUES	49,445,707	44,004,834	89.0	62,266,275	141.5
EXPENDITURES					
Civic	9,105,000	13,476,561	148.0	15,687,000	116.4
L A Personnel	14,785,158	26,186,595	177.1	14,908,974	56.9
L A Operations	5,120,400	2,793,868	54.6	9,868,200	353.2
L A Maintenance	2,816,000	1,049,671	37.3	2,945,000	280.6
TOTAL Recurrent Expenditures	31,826,558	43,506,695	136.7	43,409,174	99.8
RECURRENT SURPLUS/DEFICITS	**17,619,149**	**498,139**	**2.8**	**18,857,101**	**3,785.5**
CAPITAL EXPENDITURES	13,292,500	7,059,188	53.1	16,510,901	233.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**4,326,649**	**-6,561,049**		**2,346,200**	
DEBT RESOLUTION REPAYMENTS	4,484,947	4,484,947	100.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	**-158,298**	**-11,045,996**	**6,978.0**	**2,346,200**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	Kasiela Prv.School	462,980	7
999	Bursary Fund	411,715	6
900	Staff Training	371,666	5
240	Salabani Dispensary	351,149	5
500	Siginwo Pry School	286,220	4
	All Other Projects (60 projects)	5,175,458	73
	TOTAL	7,059,188	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
320	CIVIC CAR	3,200,000	19
999	VALUATION OF COUNCIL ASSETS	2,000,000	12
500	LAKE BARINGO SEC.SCHOOL	1,390,000	8
900	OCHII BOREHOLE	1,000,000	6
900	PERKERRA DRAINAGE	400,000	2
	All Other Projects (33 projects)	8,520,901	52
	TOTAL	16,510,901	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	38.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	31.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	73.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	136.7	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:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 021 Bomet County Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: BOMET

No. of Employees:	65	No. of Councillors:	56	Business Permit Schedule:	7
Total Yearly Salaries:	7,146,298	Total Civic Costs:	6,977,598	Business Permit Base Value	300
Average/Employee:	109,943	Average/Councillor:	124,600		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	37,212,759	37,212,759	100.00	55,074,848	148.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	37,212,759	37,212,759	100.0	55,074,848	148.0
Local Revenues					
CILOR	270,000	42,758	15.8	0	0.0
Property Rates	63,000	114,000	181.0	78,000	68.4
Single Business Permit	2,995,968	5,012,430	167.3	3,255,500	64.9
Market Fees	1,071,500	1,875,442	175.0	1,171,600	62.5
Others	3,458,489	3,910,626	106.3	3,678,289	94.1
Sub-Total	7,858,957	10,955,256	139.4	8,183,389	74.7
TOTAL REVENUES	45,071,716	48,168,015	106.9	63,258,237	131.3
EXPENDITURES					
Civic	6,142,673	6,977,598	113.6	9,356,463	134.1
L A Personnel	11,832,388	7,146,298	60.4	13,334,163	186.6
L A Operations	4,650,108	8,757,892	188.3	7,612,715	86.9
L A Maintenance	622,000	665,521	107.0	1,218,500	183.1
TOTAL Recurrent Expenditures	23,247,169	23,547,309	101.3	31,521,841	133.9
RECURRENT SURPLUS/DEFICITS	**21,824,547**	**24,620,706**	**112.8**	**31,736,396**	**128.9**
CAPITAL EXPENDITURES	14,793,246	13,448,800	90.9	22,400,000	166.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**7,031,301**	**11,171,906**	**158.9**	**9,336,396**	**83.6**
DEBT RESOLUTION REPAYMENTS	2,554,152	7,448,549	291.6	8,854,839	118.9
UNCOMMITED SURPLUS/DEFICITS	**4,477,149**	**3,723,357**	**83.2**	**481,557**	**12.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Civic Car (Acquisition)	3,501,700	26
365	Vehicles & Plants (Major Repairs)	2,050,000	15
505	62 Primary Schools (Building Materials)	1,421,500	11
505	25 Secondary Schools (Building Materials)	1,205,500	9
240	30 Health C. & Dispensaries (B. Materials)	1,149,000	9
	All Other Projects (11 projects)	4,121,100	31
	TOTAL	13,448,800	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	Wheel Shovel (Acquisition)	10,600,000	47
405	15 Road Related Activities	2,300,000	10
500	76 Learning institutions	1,886,500	8
200	Chamber (Building Materials)	1,400,000	6
260	Market Plots (Purchased)	1,400,000	6
	All Other Projects (8 projects)	4,813,500	21
	TOTAL	22,400,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	33.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	29.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	139.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	101.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	90.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	291.6	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 026 Bomet Municipal Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2005/2006** **District: BOMET**

(Values in KShs)

No. of Employees:	41	No. of Councillors:	16	Business Permit Schedule:	12
Total Yearly Salaries:	3,245,699	Total Civic Costs:	2,584,704	Business Permit Base Value	700
Average/Employee:	79,163	Average/Councillor:	161,544		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,265,624	7,265,624	100.00	10,251,987	141.1
Road Maintenance Levy Fund (RMLF)	1,500,000	1,130,649	75.4	1,758,403	155.5
Sub-Total	8,765,624	8,396,273	95.8	12,010,390	143.0
Local Revenues					
CILOR	0	190,119	0.0	0	0.0
Property Rates	1,500,261	1,576,886	105.1	2,365,000	150.0
Single Business Permit	3,500,000	3,792,546	108.4	4,200,000	110.7
Market Fees	1,280,000	1,420,835	111.0	2,029,686	142.9
Others	2,500,900	5,284,171	115.8	4,564,900	86.4
Sub-Total	8,781,161	12,264,557	139.7	13,159,586	107.3
TOTAL REVENUES	17,546,785	20,660,830	117.7	25,169,976	121.8
EXPENDITURES					
Civic	1,817,400	2,584,704	142.2	2,847,400	110.2
L A Personnel	7,323,436	3,245,699	44.3	7,217,901	222.4
L A Operations	3,170,500	5,036,132	158.8	5,204,891	103.4
L A Maintenance	788,000	1,088,775	138.2	2,062,563	189.4
TOTAL Recurrent Expenditures	13,099,336	11,955,310	91.3	17,332,755	145.0
RECURRENT SURPLUS/DEFICITS	**4,447,449**	**8,705,520**	**195.7**	**7,837,221**	**90.0**
CAPITAL EXPENDITURES	2,179,685	3,379,519	155.0	3,700,000	109.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,267,764**	**5,326,001**	**234.9**	**4,137,221**	**77.7**
DEBT RESOLUTION REPAYMENTS	4,411,838	10,941,461	248.0	4,130,000	37.7
UNCOMMITED SURPLUS/DEFICITS	**-2,144,074**	**-5,615,460**	**261.9**	**7,221**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Valuation Roll	1,400,000	41
999	Road grading	1,325,502	39
320	Purchase of Computer	180,000	5
905	Aisaik Sec. School - Water project	133,333	4
500	Kabisoge Polytechnic	128,031	4
	All Other Projects (5 projects)	212,653	6
	TOTAL	3,379,519	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF CIVIC CAR	2,500,000	68
500	KIPTERGEKIAN PRE-SCHOOL	200,000	5
500	CHEPKOLON PRIMARY SCHOOL	200,000	5
500	KAPSIMOTWA PRIMARY SCHOOL	200,000	5
905	KIPSEGON WATER SPRING	200,000	5
	All Other Projects (2 projects)	400,000	11
	TOTAL	3,700,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	139.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	155.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	248.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 031 Bondo County Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: SIAYA

No. of Employees:	64	No. of Councillors:	24	Business Permit Schedule: 8	
Total Yearly Salaries:	11,871,452	Total Civic Costs:	3,831,351	Business Permit Base Value	350
Average/Employee:	185,491	Average/Councillor:	159,640		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,785,522	24,785,522	100.00	36,531,342	147.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	24,785,522	24,785,522	100.0	36,531,342	147.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	5,399,064	5,914,766	109.6	5,389,793	91.1
Market Fees	1,592,300	2,235,168	140.4	2,049,175	91.7
Others	6,673,144	7,585,642	49.5	15,338,148	202.2
Sub-Total	13,664,508	15,735,576	115.2	22,777,116	144.7
TOTAL REVENUES	38,450,030	40,521,098	105.4	59,308,458	146.4
EXPENDITURES					
Civic	3,196,000	3,831,351	119.9	5,101,000	133.1
L A Personnel	9,625,917	11,871,452	123.3	9,026,270	76.0
L A Operations	8,193,625	8,185,725	99.9	17,209,677	210.2
L A Maintenance	1,860,000	2,157,304	116.0	2,920,000	135.4
TOTAL Recurrent Expenditures	22,875,542	26,045,832	113.9	34,256,947	131.5
RECURRENT SURPLUS/DEFICITS	**15,574,488**	**14,475,266**	**92.9**	**25,051,511**	**173.1**
CAPITAL EXPENDITURES	31,648,356	13,361,177	42.2	21,449,180	160.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-16,073,868**	**1,114,089**		**3,602,331**	**323.3**
DEBT RESOLUTION REPAYMENTS	2,837,844	3,172,662	111.8	1,600,869	50.5
UNCOMMITED SURPLUS/DEFICITS	**-18,911,712**	**-2,058,573**	**10.9**	**2,001,462**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
205	Council Hall & Offices	7,468,573	56
505	Majengo Youth polytechnic	780,000	6
200	Ndori sloughter Slab	550,000	4
245	Mawere Dispensary	439,000	3
245	Chianda Dispensary	415,000	3
	All Other Projects (18 projects)	3,708,604	28
	TOTAL	13,361,177	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
200	COUNCIL PREMISES CONSTRUCTION	4,700,000	22
265	MARKETS REHABILITATION	2,500,000	12
900	SANITATION INFRASTRUCTURE CONSTRUCTION	1,489,180	7
999	HIV AIDS ADVOCACY	1,000,000	5
999	PROVISION OF HIGH QUALITY SEEDS	1,000,000	5
	All Other Projects (32 projects)	10,760,000	50
	TOTAL	21,449,180	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	23.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	106.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	115.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	113.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	42.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	111.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 036 Bondo Town Council

Province: NYANZA

Summary Profile Fiscal Year 2005/2006

District: SIAYA

(Values in KShs)

No. of Employees:	28	No. of Councillors:	8	Business Permit Schedule:	11
Total Yearly Salaries:	3,990,732	Total Civic Costs:	2,331,548	Business Permit Base Value	600
Average/Employee:	142,526	Average/Councillor:	291,444		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,964,916	6,964,916	100.00	9,879,793	141.9
Road Maintenance Levy Fund (RMLF)	2,000,000	1,507,531	75.4	2,695,000	178.8
Sub-Total	8,964,916	8,472,447	94.5	12,574,793	148.4
Local Revenues					
CILOR	38,488	97,503	253.3	38,488	39.5
Property Rates	362,885	107,563	29.6	93,334	86.8
Single Business Permit	1,644,743	2,262,527	137.6	2,255,831	99.7
Market Fees	3,107,622	3,202,205	103.0	3,455,780	107.9
Others	2,480,004	2,887,995	139.5	2,070,560	71.7
Sub-Total	7,633,742	8,557,793	112.1	7,913,993	92.5
TOTAL REVENUES	16,598,658	17,030,240	102.6	20,488,786	120.3
EXPENDITURES					
Civic	1,498,000	2,331,548	155.6	2,203,000	94.5
L A Personnel	6,206,257	3,990,732	64.3	5,869,388	147.1
L A Operations	1,822,540	1,604,597	88.0	2,374,540	148.0
L A Maintenance	901,280	629,045	69.8	1,077,000	171.2
TOTAL Recurrent Expenditures	10,428,077	8,555,922	82.0	11,523,928	134:7
RECURRENT SURPLUS/DEFICITS	**6,170,581**	**8,474,318**	**137.3**	**8,964,858**	**105.8**
CAPITAL EXPENDITURES	6,818,250	10,176,824	149.3	8,512,500	83.6
LOAN REPAYMENTS	0	0	0.0	150,000	0.0
NET SURPLUS/DEFICITS	**-647,669**	**-1,702,506**	**262.9**	**302,358**	
DEBT RESOLUTION REPAYMENTS	1,377,262	1,659,758	120.5	198,330	11.9
UNCOMMITED SURPLUS/DEFICITS	**-2,024,931**	**-3,362,264**	**166.0**	**104,028**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of Council Vehicle	1,796,500	18
350	Purchase of Council Vehicle	1,796,500	18
400	Rehabilitation-Atilili-Bondo T.T. C Road	481,000	5
400	Rehabilitation-Atilili-Bondo T.T. C Road	481,000	5
350	Purchase of Tractor Trailer	400,000	4
	All Other Projects (51 projects)	5,221,824	51
	TOTAL	10,176,824	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
400	IMPROVEMENTS TO ACCESS ROADS	3,262,500	38
800	CONSTRUCTION OF BUS PARK	1,000,000	12
200	CONSTRUCTION OF COUNCIL OFFICES	850,000	10
350	PURCHASE OF VEHICLE	700,000	8
900	PURCHASE OF STADIUM LAND	550,000	6
	All Other Projects (5 projects)	2,150,000	25
	TOTAL	8,512,500	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	81.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	27.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	112.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratic	82.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	149.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	120.5	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 041 Bungoma County Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: BUNGOMA

No. of Employees:	201	No. of Councillors:	41	Business Permit Schedule: 7	
Total Yearly Salaries:	14,483,404	Total Civic Costs:	9,406,475	Business Permit Base Value	300
Average/Employee:	72,057	Average/Councillor:	229,426		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	71,271,409	71,271,409	100.00	106,411,009	149.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	5,197,664	0.0
Sub-Total	71,271,409	71,271,409	100.0	111,608,673	156.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,010,000	3,189,719	106.0	3,690,000	115.7
Market Fees	7,036,000	5,003,260	71.1	7,335,000	146.6
Others	8,960,810	9,311,512	95.6	9,736,325	104.6
Sub-Total	19,006,810	17,504,491	92.1	20,761,325	118.6
TOTAL REVENUES	90,278,219	88,775,900	98.3	132,369,998	149.1
EXPENDITURES					
Civic	7,278,400	9,406,475	129.2	12,198,400	129.7
L A Personnel	44,485,383	14,483,404	32.6	41,625,634	287.4
L A Operations	7,179,650	3,583,747	49.9	7,554,000	210.8
L A Maintenance	1,630,000	1,753,470	107.6	3,019,667	172.2
TOTAL Recurrent Expenditures	60,573,433	29,227,096	48.3	64,397,701	220.3
RECURRENT SURPLUS/DEFICITS	**29,704,786**	**59,548,804**	**200.5**	**67,972,297**	**114.1**
CAPITAL EXPENDITURES	34,998,400	17,798,400	50.9	49,278,565	276.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-5,293,614**	**41,750,404**		**18,693,732**	**44.8**
DEBT RESOLUTION REPAYMENTS	8,860,000	19,350,652	218.4	13,251,415	68.5
UNCOMMITED SURPLUS/DEFICITS	**-14,153,614**	**22,399,752**		**5,442,317**	**24.3**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
245	Health infrastructure	5,198,400	29
505	School fees bursaries	4,800,000	27
925	Water sanitation infrastructure	4,800,000	27
200	Construction of Ward Offices	3,000,000	17
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	17,798,400	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	WATER SANITATION INFRASTRUCTURE	12,000,000	24
405	CONSTRUCTION OF ROADS AND BRIDGES	12,000,000	24
245	HEALTH INFRASTRUCTURE	12,000,000	24
360	TOYOTA HILUX DOUBLE CABIN 4X4	4,000,000	8
800	CONSTRUCTION OF KAMUKUYWA BUS PARK	2,500,000	5
	All Other Projects (8 projects)	6,778,565	14
	TOTAL	49,278,565	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	54.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	32.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	92.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	48.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	50.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	218.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 046 Bungoma Municipal Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: BUNGOMA

No. of Employees:	121	No. of Councillors:	13	Business Permit Schedule:	10
Total Yearly Salaries:	14,599,322	Total Civic Costs:	6,985,006	Business Permit Base Value	500
Average/Employee:	120,656	Average/Councillor:	537,308		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,531,063	21,531,063	100.00	32,580,609	151.3
Road Maintenance Levy Fund (RMLF)	3,161,404	0	0.0	1,288,200	0.0
Sub-Total	24,692,467	21,531,063	87.2	33,868,809	157.3
Local Revenues					
CILOR	1,200,000	0	0.0	1,302,000	0.0
Property Rates	3,804,000	0	0.0	2,942,000	0.0
Single Business Permit	6,090,000	3,189,719	52.4	7,067,000	221.6
Market Fees	4,807,000	5,003,260	104.1	5,468,000	109.3
Others	13,675,000	9,311,512	62.8	14,828,000	159.2
Sub-Total	29,576,000	17,504,491	59.2	31,607,000	180.6
TOTAL REVENUES	54,268,467	39,035,554	71.9	65,475,809	167.7
EXPENDITURES					
Civic	4,857,000	6,985,006	143.8	5,155,000	73.8
L A Personnel	14,730,755	14,599,322	99.1	23,487,622	160.9
L A Operations	9,842,000	10,014,006	101.7	4,548,000	45.4
L A Maintenance	6,993,404	6,372,444	91.1	1,458,000	22.9
TOTAL Recurrent Expenditures	36,423,159	37,970,778	104.2	34,648,622	91.3
RECURRENT SURPLUS/DEFICITS	**17,845,308**	**1,064,776**	**6.0**	**30,827,187**	**2,895.2**
CAPITAL EXPENDITURES	15,932,855	17,798,400	111.7	26,824,000	150.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,912,453**	**-16,733,624**		**4,003,187**	
DEBT RESOLUTION REPAYMENTS	1,500,000	19,350,652	1,290.0	1,500,000	7.8
UNCOMMITED SURPLUS/DEFICITS	**412,453**	**-36,084,276**		**2,503,187**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
245	Health infrastructure	5,198,400	29
925	Water sanitation infrastructure	4,800,000	27
505	School fees bursaries	4,800,000	27
200	Construction of Ward Offices	3,000,000	17
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	17,798,400	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	Capital Projects	21,350,000	80
240	Construct Dispensary at Musikoma & Equip	682,000	3
405	Open of feeder roads & install culverts where necessary	400,000	1
240	Construct a Dispensary at Walala Market	330,000	1
505	Build two classrooms at Mukhaweli Primary School	300,000	1
	All Other Projects (30 projects)	3,762,000	14
	TOTAL	26,824,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	37.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	61.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	59.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	104.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	111.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	1,290.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 051 Bureti County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: BURETI

No. of Employees:	96	No. of Councillors:	24	Business Permit Schedule: 7	
Total Yearly Salaries:	10,736,547	Total Civic Costs:	8,559,258	Business Permit Base Value	300
Average/Employee:	111,839	Average/Councillor:	356,636		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,186,956	24,186,956	100.00	35,557,083	147.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	1,398,076	0.0
Sub-Total	24,186,956	24,186,956	100.0	36,955,159	152.8
Local Revenues					
CILOR	9,976,900	0	0.0	2,194,813	0.0
Property Rates	6,657,212	8,098,045	121.6	7,322,933	90.4
Single Business Permit	2,960,775	2,591,787	87.5	3,263,709	125.9
Market Fees	994,259	1,004,011	101.0	1,093,685	108.9
Others	2,785,715	5,062,050	92.7	5,462,822	107.9
Sub-Total	23,374,861	16,755,893	71.7	19,337,962	115.4
TOTAL REVENUES	47,561,817	40,942,849	86.1	56,293,121	137.5
EXPENDITURES					
Civic	4,824,593	8,559,258	177.4	10,031,419	117.2
L A Personnel	16,716,552	10,736,547	64.2	13,487,665	125.6
L A Operations	5,365,917	6,409,372	119.4	6,716,103	104.8
L A Maintenance	14,031,672	11,895,592	84.8	1,810,090	15.2
TOTAL Recurrent Expenditures	40,938,734	37,600,769	91.8	32,045,277	85.2
RECURRENT SURPLUS/DEFICITS	**6,623,083**	**3,342,080**	**50.5**	**24,247,844**	**725.5**
CAPITAL EXPENDITURES	9,804,638	8,989,035	91.7	16,492,649	183.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-3,181,555**	**-5,646,955**	**177.5**	**7,755,195**	
DEBT RESOLUTION REPAYMENTS	0	578,812	0.0	6,600,000	1,140.3
UNCOMMITED SURPLUS/DEFICITS	**-3,181,555**	**-6,225,767**	**195.7**	**1,155,195**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
240	BURETI C. COUNCIL-PURCHASES OF MACHINERY	4,000,000	44
900	TEBESONIK W. PROJECT	339,788	4
999	CHEMOSOT POLYTECHNIC	200,000	2
405	KIMARWANDI/KIRIMOSI ROAD MURRAMING	181,394	2
900	CHEMELET-BOITO W. POIN T	181,393	2
	All Other Projects (53 projects)	4,086,460	45
	TOTAL	8,989,035	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	COUNCIL REVENUE VEHICLE	3,000,000	18
999	Market Rehabilitation	2,506,650	15
999	TRAINING AND COURSES	2,000,000	12
999	HEADQUARTERS REHABILITATION	2,000,000	12
505	CHECHABAS SEC. SCHOOL	250,000	2
	All Other Projects (99 projects)	6,735,999	41
	TOTAL	16,492,649	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	33.8	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:	71.7	Total LocalRevenues 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:	91.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 056 Burnt Forest Town Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2005/2006** | **District: UASIN GISHU**

(Values in KShs)

No. of Employees:	7	No. of Councillors:	8	Business Permit Schedule:	7
Total Yearly Salaries:	2,754,444	Total Civic Costs:	1,710,371	Business Permit Base Value	300
Average/Employee:	393,492	Average/Councillor:	213,796		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,680,512	5,680,512	100.00	7,845,168	138.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,680,512	5,680,512	100.0	7,845,168	138.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	418,570	220,311	52.6	733,230	332.8
Single Business Permit	839,380	1,164,920	138.8	982,400	84.3
Market Fees	242,803	248,075	102.2	377,381	152.1
Others	901,110	4,181,627	311.8	1,341,314	32.1
Sub-Total	2,401,863	5,814,933	242.1	3,434,325	59.1
TOTAL REVENUES	8,082,375	11,495,445	142.2	11,279,493	98.1
EXPENDITURES					
Civic	322,000	1,710,371	531.2	2,180,180	127.5
L A Personnel	2,681,118	2,754,444	102.7	2,761,406	100.3
L A Operations	1,415,560	4,058,157	286.7	1,924,000	47.4
L A Maintenance	675,000	1,778,287	263.4	778,000	43.7
TOTAL Recurrent Expenditures	5,093,678	10,301,259	202.2	7,643,586	74.2
RECURRENT SURPLUS/DEFICITS	**2,988,697**	**1,194,186**	**40.0**	**3,635,907**	**304.5**
CAPITAL EXPENDITURES	2,068,278	2,595,454	125.5	3,564,999	137.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**920,419**	**-1,401,268**		**70,908**	
DEBT RESOLUTION REPAYMENTS	0	999,656	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	**920,419**	**-2,400,924**		**70,908**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Road Grading	820,600	32
200	Office Construction	589,462	23
500	Assistance to schools	531,984	20
505	Busaries	201,420	8
999	Assistance to Groups	196,230	8
	All Other Projects (4 projects)	255,758	10
	TOTAL	2,595,454	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
300	PURCHASE OF MOTOR VEHICLE	1,019,092	29
500	ASSISTANCE TO SCHOOL	970,000	27
800	ROAD GRADING	500,907	14
999	GROUPS	210,000	6
900	purchase of land-dumpsite	200,000	6
	All Other Projects (7 projects)	665,000	19
	TOTAL	3,564,999	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	41.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	242.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	202.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	125.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 061 Busia County Council

Province: WESTERN | **Summary Profile Fiscal Year 2005/2006** | **District: BUSIA**

(Values in KShs)

No. of Employees:	82	No. of Councillors:	33	Business Permit Schedule: 9	
Total Yearly Salaries:	11,284,802	Total Civic Costs:	7,663,585	Business Permit Base Value	400
Average/Employee:	137,620	Average/Councillor:	232,230		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	30,729,167	30,729,167	100.00	45,472,804	148.0
Road Maintenance Levy Fund (RMLF)	1,300,000	753,766	58.0	644,100	85.5
Sub-Total	32,029,167	31,482,933	98.3	46,116,904	146.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,654,000	4,667,350	127.7	3,700,000	79.3
Market Fees	4,500,000	5,317,057	118.2	3,594,298	67.6
Others	2,608,451	4,395,527	98.9	4,445,000	101.1
Sub-Total	10,762,451	14,379,934	133.6	11,739,298	81.6
TOTAL REVENUES	42,791,618	45,862,867	107.2	57,856,202	126.2
EXPENDITURES					
Civic	4,966,800	7,663,585	154.3	6,803,000	88.8
L A Personnel	13,891,234	11,284,802	81.2	14,426,381	127.8
L A Operations	5,653,100	7,359,172	130.2	7,799,280	106.0
L A Maintenance	1,630,000	404,822	24.8	1,735,625	428.7
TOTAL Recurrent Expenditures	26,141,134	26,712,381	102.2	30,764,286	115.2
RECURRENT SURPLUS/DEFICITS	**16,650,484**	**19,150,486**	**115.0**	**27,091,916**	**141.5**
CAPITAL EXPENDITURES	10,663,800	7,325,672	68.7	18,378,493	250.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,986,684**	**11,824,814**	**197.5**	**8,713,423**	**73.7**
DEBT RESOLUTION REPAYMENTS	5,514,473	5,898,335	107.0	8,604,924	145.9
UNCOMMITED SURPLUS/DEFICITS	**472,211**	**5,926,479**	**1,255.0**	**108,499**	**1.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF COUNCIL VEHICLE	3,055,050	42
900	PREPARATION OF VALUATION ROLL	1,408,622	19
910	WATER SUPPLY	1,007,196	14
405	RURAL ACCESS ROADS	652,256	9
255	REHABILITATION OF COUNCIL HOUSES	560,825	8
	All Other Projects (3 projects)	641,723	9
	TOTAL	7,325,672	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	WATER SUPPLY	5,000,000	27
350	PURCHASE OF TRACTOR & TRAILER	2,000,000	11
405	RURAL ACCESS ROADS	2,000,000	11
255	CONSTRUCTION OF PIT LATRINES	1,500,000	8
900	PREP. OF VALUATION ROLL (VALUATION COURT)	1,000,000	5
	All Other Projects (9 projects)	6,878,493	37
	TOTAL	18,378,493	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	28.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	133.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	102.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	68.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	107.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 066 Busia Municipal Council

Province: WESTERN — **Summary Profile Fiscal Year 2005/2006** — **District: BUSIA**

(Values in KShs)

No. of Employees:	149	No. of Councillors:	10	Business Permit Schedule:	12
Total Yearly Salaries:	20,749,491	Total Civic Costs:	3,659,800	Business Permit Base Value	700
Average/Employee:	139,258	Average/Councillor:	365,980		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,713,808	15,713,808	100.00	23,540,773	149.8
Road Maintenance Levy Fund (RMLF)	2,542,361	1,916,265	75.4	2,908,646	151.8
Sub-Total	18,256,169	17,630,073	96.6	26,449,419	150.0
Local Revenues					
CILOR	2,269,440	102,552	4.5	2,269,440	2,213.0
Property Rates	2,100,000	2,193,068	104.4	2,000,000	91.2
Single Business Permit	3,650,000	7,564,032	207.2	5,000,000	66.1
Market Fees	3,316,000	1,306,792	39.4	2,500,000	191.3
Others	15,549,491	21,459,385	116.6	18,398,130	85.7
Sub-Total	26,884,931	32,625,829	121.4	30,167,570	92.5
TOTAL REVENUES	45,141,100	50,255,902	111.3	56,616,989	112.7
EXPENDITURES					
Civic	2,392,000	3,659,800	153.0	4,653,500	127.2
L A Personnel	19,498,685	20,749,491	106.4	18,815,141	90.7
L A Operations	5,061,000	9,220,846	182.2	5,961,150	64.6
L A Maintenance	3,382,361	5,066,428	149.8	4,336,979	85.6
TOTAL Recurrent Expenditures	30,334,046	38,696,565	127.6	33,766,770	87.3
RECURRENT SURPLUS/DEFICITS	**14,807,054**	**11,559,337**	**78.1**	**22,850,219**	**197.7**
CAPITAL EXPENDITURES	11,192,787	7,305,559	65.3	10,716,591	146.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**3,614,267**	**4,253,778**	**117.7**	**12,133,628**	**285.2**
DEBT RESOLUTION REPAYMENTS	3,501,021	3,501,021	100.0	11,766,939	336.1
UNCOMMITED SURPLUS/DEFICITS	**113,246**	**752,757**	**664.7**	**366,689**	**48.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	CLASSROOMS	8,333,000	46
405	ROADS	2,503,559	34
405	ROADS MJINI WARD	400,000	5
405	ROADS BURUMBA WARD	400,000	5
500	LAND ACQUSITION	350,000	5
	All Other Projects (2 projects)	319,000	4
	TOTAL	7,305,559	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	CLASSROOM	3,737,679	35
900	SHALLWO WELLS	2,491,786	23
405	ROADS	1,245,893	12
500	BURSARY	1,245,893	12
999	CAPACITY BUILDING	1,000,000	9
	All Other Projects (1 projects)	995,340	9
	TOTAL	10,716,591	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	59.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	121.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	127.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	65.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 071 Butere-Mumias County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: BUTERE-MUMIAS

No. of Employees:	164	No. of Councillors:	25	Business Permit Schedule:	7
Total Yearly Salaries:	21,500,135	Total Civic Costs:	4,726,970	Business Permit Base Value	300
Average/Employee:	131,098	Average/Councillor:	189,079		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	44,821,006	44,821,006	100.00	66,709,878	148.8
Road Maintenance Levy Fund (RMLF)	2,600,000	2,233,932	85.9	2,600,000	116.4
Sub-Total	47,421,006	47,054,938	99.2	69,309,878	147.3
Local Revenues					
CILOR	200,000	0	0.0	3,000,000	0.0
Property Rates	420,000	211,267	50.3	1,454,850	688.6
Single Business Permit	7,941,300	4,540,107	57.2	5,259,998	115.9
Market Fees	8,000,000	6,626,732	82.8	5,000,000	75.5
Others	28,588,300	17,411,042	110.1	15,815,004	90.8
Sub-Total	45,149,600	28,789,148	63.8	30,529,852	106.0
TOTAL REVENUES	92,570,606	75,844,086	81.9	99,839,730	131.6
EXPENDITURES					
Civic	5,005,000	4,726,970	94.4	2,250,000	47.6
L A Personnel	23,180,225	21,500,135	92.8	26,524,589	123.4
L A Operations	15,844,500	9,989,393	63.0	16,880,000	169.0
L A Maintenance	15,035,000	11,999,368	79.8	6,840,000	57.0
TOTAL Recurrent Expenditures	59,064,725	48,215,866	81.6	52,494,589	108.9
RECURRENT SURPLUS/DEFICITS	**33,505,881**	**27,628,220**	**82.5**	**47,345,141**	**171.4**
CAPITAL EXPENDITURES	21,880,000	18,330,405	83.8	26,000,000	141.8
LOAN REPAYMENTS	0	0	0.0	300,000	0.0
NET SURPLUS/DEFICITS	**11,625,881**	**9,297,815**	**80.0**	**21,045,141**	**226.3**
DEBT RESOLUTION REPAYMENTS	7,025,792	8,595,929	122.3	9,983,973	116.1
UNCOMMITED SURPLUS/DEFICITS	**4,600,089**	**701,886**	**15.3**	**11,061,168**	**1,575.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Road Rehabilitataion	12,389,380	68
905	Water Sanitation infrastructure	2,050,301	11
999	Construction of Pit Latrines	1,056,070	6
100	Administrative support Services	890,000	5
705	Sports Rehabilitation Faciulities	550,000	3
	All Other Projects (6 projects)	1,394,654	8
	TOTAL	18,330,405	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	OFFICIAL CAR	3,200,000	12
360	TRACTOR FOR HIRE	3,100,000	12
405	BRIDGE/ ROAD (BUKAYA TO MUSINJIRA)	1,300,000	5
405	ROAD AND BRIDGE (BULULWE TO SHIASA MARKET)	1,200,000	5
205	CLASSROOM BLOCK (MATUNGA POLYTECHNIC)	1,200,000	5
	All Other Projects (17 projects)	16,000,000	62
	TOTAL	26,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	63.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	81.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	83.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	122.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 076 Chepareria Town Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2005/2006** | **District: WEST POKOT**

(Values in KShs)

No. of Employees:	9	No. of Councillors:	8	Business Permit Schedule:	9
Total Yearly Salaries:	1,975,040	Total Civic Costs:	1,204,262	Business Permit Base Value	400
Average/Employee:	219,449	Average/Councillor:	150,533		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,637,856	2,606,202	98.80	3,227,863	123.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,637,856	2,606,202	98.8	3,227,863	123.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	286,800	581,000	202.6	327,500	56.4
Market Fees	320,921	504,171	157.1	285,667	56.7
Others	1,003,767	1,870,072	166.8	1,120,998	59.9
Sub-Total	1,611,488	2,955,243	183.4	1,734,165	58.7
TOTAL REVENUES	4,249,344	5,561,445	130.9	4,962,028	89.2
EXPENDITURES					
Civic	635,550	1,204,262	189.5	799,165	66.4
L A Personnel	1,903,003	1,975,040	103.8	2,899,399	146.8
L A Operations	237,478	523,018	220.2	755,015	144.4
L A Maintenance	286,401	473,330	165.3	162,800	34.4
TOTAL Recurrent Expenditures	3,062,432	4,175,650	136.4	4,616,379	110.6
RECURRENT SURPLUS/DEFICITS	**1,186,912**	**1,385,795**	**116.8**	**345,649**	**24.9**
CAPITAL EXPENDITURES	543,900	320,000	58.8	1,040,510	325.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**643,012**	**1,065,795**	**165.8**	**-694,861**	
DEBT RESOLUTION REPAYMENTS	451,594	806,161	178.5	496,200	61.6
UNCOMMITED SURPLUS/DEFICITS	**191,418**	**259,634**	**135.6**	**-1,191,061**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Purchase of a plot for cemetry	120,000	38
260	Purchase of plot for market	100,000	31
405	Roads repair	100,000	31
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	320,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
210	construction of mortuary	440,510	42
900	Construction of dam	300,000	29
405	road construction	300,000	29
		0	0
		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	1,040,510	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	70.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	17.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	28.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	183.4	Total LocalRevenues 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:	58.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	178.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 081 Chogoria Town Council

Province: EASTERN | **Summary Profile Fiscal Year 2005/2006** | **District: THARAKA**

(Values in KShs)

No. of Employees:	27	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	4,135,402	Total Civic Costs:	959,152	Business Permit Base Value	500
Average/Employee:	153,163	Average/Councillor:	119,894		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,269,112	5,269,112	100.00	7,212,158	136.9
Road Maintenance Levy Fund (RMLF)	395,360	0	0.0	0	0.0
Sub-Total	5,664,472	5,269,112	93.0	7,212,158	136.9
Local Revenues					
CILOR	0	423,726	0.0	395,360	93.3
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,640,840	1,739,093	106.0	1,796,225	103.3
Market Fees	690,468	492,640	71.3	744,333	151.1
Others	1,520,171	3,732,486	173.4	2,152,676	57.7
Sub-Total	3,851,479	6,387,945	165.9	5,088,594	79.7
TOTAL REVENUES	9,515,951	11,657,057	122.5	12,300,752	105.5
EXPENDITURES					
Civic	654,580	959,152	146.5	1,408,120	146.8
L A Personnel	5,154,778	4,135,402	80.2	5,180,498	125.3
L A Operations	1,543,505	1,706,897	110.6	2,136,240	125.2
L A Maintenance	57,770	57,965	100.3	143,300	247.2
TOTAL Recurrent Expenditures	7,410,633	6,859,416	92.6	8,868,158	129.3
RECURRENT SURPLUS/DEFICITS	**2,105,318**	**4,797,641**	**227.9**	**3,432,594**	**71.6**
CAPITAL EXPENDITURES	1,521,666	1,490,163	97.9	2,516,280	168.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**583,652**	**3,307,478**	**566.7**	**916,314**	**27.7**
DEBT RESOLUTION REPAYMENTS	526,875	6,968,572	1,322.6	0	0.0
UNCOMMITED SURPLUS/DEFICITS	**56,777**	**-3,661,094**		**916,314**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	COMPLETION OF TOWN HALL	761,666	51
405	ROADS STREET REHABILITATION	420,000	28
505	KIANJAGI DAY SEC.SCHOOL	49,720	3
505	THIGAA SEC. SCHOOL	25,000	2
900	KATHIRU /WIRU WATER PROJECT	25,000	2
	All Other Projects (9 projects)	208,777	14
	TOTAL	1,490,163	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	Roads Street Rehabilitation	850,000	34
900	Purchase of Land - Bus Park	827,163	33
500	School Construction and Enhancement	350,000	14
315	Purchase of Equipment	225,000	9
900	Water Sanitation / Infrastracture	175,000	7
	All Other Projects (1 projects)	89,117	4
	TOTAL	2,516,280	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	165.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	92.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	97.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	1,322.6	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 086 Chuka Municipal Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: THARAKA

No of Employees	42	No. of Councillors.	8	Business Permit Schedule.	10
Total Yearly Salaries	5,446,406	Total Civic Costs	4,995,150	Business Permit Base Value	500
Average/Employee	129,676	Average/Councillor:	624,394		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,545,210	7,545,210	100 00	10,726,535	142.2
Road Maintenance Levy Fund (RMLF)	2,000,000	1,507,531	75 4	1,330,452	88.3
Sub-Total	9,545,210	9,052,741	94.8	12,056,987	133.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	361,558	0	0.0	361,558	0 0
Single Business Permit	3,017,100	3,125,510	103.6	3,017,100	96.5
Market Fees	674,910	1,142,510	169.3	684,910	59.9
Others	3,658,189	7,596,863	136.9	5,547,289	73.0
Sub-Total	7,711,757	11,864,883	153.9	9,610,857	81 0
TOTAL REVENUES	17,256,967	20,917,624	121.2	21,667,844	103.6
EXPENDITURES					
Civic	3,056,000	4,995,150	163 5	4,046,000	81 0
L A Personnel	7,324,744	5,446,406	74.4	6,989,510	128.3
L A Operations	4,889,900	5,591,988	114.4	6,423,000	114.9
L A Maintenance	280,000	172,615	61.6	580,000	336.0
TOTAL Recurrent Expenditures	15,550,644	16,206,159	104.2	18,038,510	111.3
RECURRENT SURPLUS/DEFICITS	**1,706,323**	**4,711,465**	**276.1**	**3,629,334**	**77.0**
CAPITAL EXPENDITURES	3,299,297	2,062,801	62.5	4,172,529	202.3
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	**-1,592,974**	**2,648,664**		**-543,195**	
DEBT RESOLUTION REPAYMENTS	1,525,690	2,414,114	158.2	2,150,000	89.1
UNCOMMITED SURPLUS/DEFICITS	**-3,118,664**	**234,550**		**-2,693,195**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
905	WATER PROJECT	565,920	27
100	STRATEGIC PLAN	436,450	21
405	ROADS	260,000	13
500	CLASSROOM	192,560	9
245	MEDICINE	175,000	8
	All Other Projects (4 projects)	432,871	21
	TOTAL	2,062,801	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	ARM CORE CULVERT	850,000	20
405	ROADS KRB	520,000	12
210	PURCHASE OF COLLECTION VECHICLE	500,000	12
905	WATER PROJECT	480,000	12
405	PUCHASE CULVERT EQUIPMENT	400,000	10
	All Other Projects (12 projects)	1,422,529	34
	TOTAL	4,172,529	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	55.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	36.4	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	153.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	104.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	62 5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	158.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 091 Eldama Ravine Town Council

Summary Profile Fiscal Year 2005/2006

District: KOIBATEK

(Values in KShs)

No. of Employees:	30	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	5,324,267	Total Civic Costs:	2,736,115	Business Permit Base Value	350
Average/Employee:	177,476	Average/Councillor:	342,014		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,572,655	8,572,655	100.00	12,355,063	144.1
Road Maintenance Levy Fund (RMLF)	0	753,766	0.0	644,100	85.5
Sub-Total	8,572,655	9,326,421	108.8	12,999,163	139.4
Local Revenues					
CILOR	6,053,280	12,494,344	206.4	6,053,280	48.4
Property Rates	552,000	440,282	79.8	425,000	96.5
Single Business Permit	1,350,420	2,112,437	156.4	1,470,000	69.6
Market Fees	1,642,849	2,154,850	131.2	1,835,600	85.2
Others	2,918,623	4,606,361	79.7	5,777,319	125.4
Sub-Total	12,517,172	21,808,274	174.2	15,561,199	71.4
TOTAL REVENUES	21,089,827	31,134,695	147.6	28,560,362	91.7
EXPENDITURES					
Civic	2,118,000	2,736,115	129.2	2,746,800	100.4
L A Personnel	6,936,744	5,324,267	76.8	5,906,098	110.9
L A Operations	5,195,417	9,939,250	191.3	5,042,249	50.7
L A Maintenance	612,020	1,913,391	312.6	9,041,603	472.5
TOTAL Recurrent Expenditures	14,862,181	19,913,023	134.0	22,736,750	114.2
RECURRENT SURPLUS/DEFICITS	**6,227,646**	**11,221,672**	**180.2**	**5,823,612**	**51.9**
CAPITAL EXPENDITURES	4,000,000	5,156,849	128.9	4,550,000	88.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,227,646**	**6,064,823**	**272.3**	**1,273,612**	**21.0**
DEBT RESOLUTION REPAYMENTS	2,104,038	5,750,740	273.3	2,040,000	35.5
UNCOMMITED SURPLUS/DEFICITS	**123,608**	**314,083**	**254.1**	**-766,388**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of one Vehicle - Council Office	2,773,000	54
500	Construction of a Primary School - Ravine ward	492,114	10
900	Water Project - Poror Ward	410,000	8
405	Road rehabilitation & Installation of Culverts	387,994	8
900	Water Project - Kabimoi Ward	308,656	6
	All Other Projects (6 projects)	785,085	15
	TOTAL	5,156,849	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	Strategic Plan	800,000	18
999	Purchase of Land	600,000	13
999	Valuation Roll	500,000	11
900	Supply of pipes	400,000	9
900	Supply of Pipes	400,000	9
	All Other Projects (7 projects)	1,850,000	41
	TOTAL	4,550,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	38.9	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:	174.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	134.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	128.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	273.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 096 Eldoret Municipal Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: UASIN GISHU

No. of Employees	789	No. of Councillors:	20	Business Permit Schedule: 12	
Total Yearly Salaries	165,078,489	Total Civic Costs:	8,451,009	Business Permit Base Value	700
Average/Employee	209,225	Average/Councillor:	422,550		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	73,498,619	73,498,619	100.00	113,405,452	154.3
Road Maintenance Levy Fund (RMLF)	11,904,017	11,052,071	92.8	21,032,287	190.3
Sub-Total	85,402,636	84,550,690	99.0	134,437,739	159.0
Local Revenues					
CILOR	16,276,268	14,910,918	91.6	16,276,268	109.2
Property Rates	41,000,000	79,442,531	193.8	54,000,000	68.0
Single Business Permit	25,500,000	33,518,359	131.4	31,200,000	93.1
Market Fees	19,779,000	19,237,567	97.3	17,093,000	88.9
Others	108,494,371	117,289,170	100.5	116,690,020	99.5
Sub-Total	211,049,639	264,398,545	125.3	235,259,288	89.0
TOTAL REVENUES	296,452,275	348,949,235	117.7	369,697,027	105.9
EXPENDITURES					
Civic	6,697,000	8,451,009	126.2	11,073,644	131.0
L A Personnel	162,969,057	165,078,489	101.3	166,509,674	100.9
L A Operations	33,336,957	31,935,859	95.8	45,646,720	142.9
L A Maintenance	7,136,000	7,722,788	108.2	15,915,500	206.1
TOTAL Recurrent Expenditures	210,139,014	213,188,145	101.5	239,145,538	112.2
RECURRENT SURPLUS/DEFICITS	**86,313,261**	**135,761,090**	**157.3**	**130,551,489**	**96.2**
CAPITAL EXPENDITURES	43,293,261	27,920,909	64.5	88,150,000	315.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**43,020,000**	**107,840,181**	**250.7**	**42,401,489**	**39.3**
DEBT RESOLUTION REPAYMENTS	43,000,000	71,745,126	166.8	41,900,000	58.4
UNCOMMITED SURPLUS/DEFICITS	**20,000**	**36,095,055**	**180,475.3**	**501,489**	**1.4**

	Implemented Projects 2005/2006		
Code	**Project Description**	**Amount (KShs)**	**%**
235	Streetlighting Maintenance : Municipality	4,090,600	15
500	Classroom Con. Langas Primary	3,487,293	12
500	Classroom Con. St.Mary and St.Patrick Primary	2,310,401	8
805	Rehabilitation of Lorry Park	2,105,830	8
405	Kapsoya Estate Road Gravelling	1,870,760	7
	All Other Projects (27 projects)	14,056,025	50
	TOTAL	27,920,909	100

	Planned Projects 2006/2007		
Code	**Project Description**	**Amount (KShs)**	**%**
350	Purchase of Grader	20,000,000	23
800	Tarmac of link roads behind Town Hall	8,000,000	9
100	Purchase of civic vehicle	6,000,000	7
100	Valuation Roll preparation	3,000,000	3
605	Purchase of land Refuse damping site	2,000,000	2
	All Other Projects (72 projects)	49,150,000	56
	TOTAL	88,150,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	66.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	49.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	4.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	125.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	101.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	64.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	166.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 101 Embu County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: EMBU

No. of Employees:	53	No. of Councillors:	13	Business Permit Schedule: 10	
Total Yearly Salaries:	9,307,834	Total Civic Costs:	3,577,927	Business Permit Base Value	500
Average/Employee:	175,620	Average/Councillor:	275,225		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,258,148	19,258,148	100.00	28,137,221	146.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	19,258,148	19,258,148	100.0	28,137,221	146.1
Local Revenues					
CILOR	520,000	50,215	9.7	520,000	1,035.5
Property Rates	0	1,265,660	0.0	0	0.0
Single Business Permit	8,000,000	7,107,733	88.8	7,400,000	104.1
Market Fees	740,000	656,235	88.7	1,140,670	173.8
Others	6,062,841	3,382,824	78.4	4,317,000	127.6
Sub-Total	15,322,841	12,462,667	81.3	13,377,670	107.3
TOTAL REVENUES	34,580,989	31,720,815	91.7	41,514,891	130.9
EXPENDITURES					
Civic	0	3,577,927	0.0	4,108,000	114.8
L A Personnel	0	9,307,834	0.0	10,245,928	110.1
L A Operations	10,692,624	3,971,229	37.1	7,412,000	186.6
L A Maintenance	0	3,199,573	0.0	3,025,000	94.5
TOTAL Recurrent Expenditures	10,692,624	20,056,563	187.6	24,790,928	123.6
RECURRENT SURPLUS/DEFICITS	**23,888,365**	**11,664,252**	**48.8**	**16,723,963**	**143.4**
CAPITAL EXPENDITURES	1,814,600	5,421,864	298.8	9,930,000	183.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**22,073,765**	**6,242,388**	**28.3**	**6,793,963**	**108.8**
DEBT RESOLUTION REPAYMENTS	4,045,718	4,118,482	101.8	5,922,355	143.8
UNCOMMITED SURPLUS/DEFICITS	**18,028,047**	**2,123,906**	**11.8**	**871,608**	**41.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
240	MUGUI DISPENSARY	455,212	8
200	KAIRURI SOCIAL HALL	410,694	8
405	GRADIND OF ROADS - KITHIMU	400,000	7
240	KEVOTE DISPENSARY	366,311	7
999	IRIARI IRRIGATION PROJECT	359,952	7
	All Other Projects (34 projects)	3,429,695	63
	TOTAL	5,421,864	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	PROVISION OF GRADING OF WARDS	1,200,000	12
405	IMPROVEMENT OF KIBUGU,KITHIMU,AND KIANJOKOMA MRK	1,000,000	10
245	3 COMPUTERS INSTALLATION AND NETWORKING	900,000	9
260	PURCHASE OF LAND	800,000	8
245	MOTOR BIKE	430,000	4
	All Other Projects (14 projects)	5,600,000	56
	TOTAL	9,930,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	0.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	7.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	81.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	187.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	298.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	101.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 106 Embu Municipal Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: EMBU

No. of Employees:	214	No. of Councillors:	13	Business Permit Schedule: 12	
Total Yearly Salaries:	19,714,631	Total Civic Costs:	5,173,261	Business Permit Base Value	700
Average/Employee:	92,124	Average/Councillor:	397,943		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,561,441	16,561,441	100.00	24,829,139	149.9
Road Maintenance Levy Fund (RMLF)	0	2,204,744	0.0	4,609,692	209.1
Sub-Total	16,561,441	18,766,185	113.3	29,438,831	156.9
Local Revenues					
CILOR	356,975	0	0.0	356,975	0.0
Property Rates	2,300,000	4,499,587	195.6	2,300,000	51.1
Single Business Permit	9,000,000	9,191,120	102.1	11,000,000	119.7
Market Fees	6,262,000	7,637,513	122.0	8,417,000	110.2
Others	49,347,604	20,863,190	43.6	47,845,630	229.3
Sub-Total	67,266,579	42,191,410	62.7	69,919,605	165.7
TOTAL REVENUES	83,828,020	60,957,595	72.7	99,358,436	163.0
EXPENDITURES					
Civic	8,250,000	5,173,261	62.7	10,017,000	193.6
L A Personnel	25,538,065	19,714,631	77.2	22,311,438	113.2
L A Operations	21,067,000	10,474,395	49.7	29,541,999	282.0
L A Maintenance	3,925,000	4,004,398	102.0	12,813,000	320.0
TOTAL Recurrent Expenditures	58,780,065	39,366,685	67.0	74,683,437	189.7
RECURRENT SURPLUS/DEFICITS	**25,047,955**	**21,590,910**	**86.2**	**24,674,999**	**114.3**
CAPITAL EXPENDITURES	8,600,000	4,753,245	55.3	12,000,000	252.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**16,447,955**	**16,837,665**	**102.4**	**12,674,999**	**75.3**
DEBT RESOLUTION REPAYMENTS	8,800,000	4,817,088	54.7	15,300,000	317.6
UNCOMMITED SURPLUS/DEFICITS	**7,647,955**	**12,020,577**	**157.2**	**-2,625,001**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
0	D.D.I ROAD GRAVELLING	2,647,675	56
0	MATAKARI STREET LIGHTING	631,760	13
0	NEW CAR WASH	336,000	7
0	1. GATONDO PRY SCH. FURNITURE	228,000	5
0	KANGARU WARD .	220,295	5
	All Other Projects (13 projects)	689,515	15
	TOTAL	4,753,245	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	NHC Debt repayment	3,000,000	25
999	Laptrust	1,500,000	13
500	CLASSROOM CONSTRUCTION	1,370,000	11
999	Payment of general contractor	900,000	8
310	Street lighting	700,000	6
	All Other Projects (14 projects)	4,530,000	38
	TOTAL	12,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.3	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:	62.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	67.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	55.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	54.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 111 Funyula Town Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: BUSIA

No. of Employees:	16	No. of Councillors:	8	Business Permit Schedule: 7	
Total Yearly Salaries:	1,568,500	Total Civic Costs:	1,113,190	Business Permit Base Value	300
Average/Employee:	98,031	Average/Councillor:	139,149		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,771,581	3,771,581	100.00	4,936,429	130.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,771,581	3,771,581	100.0	4,936,429	130.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	516,440	427,470	82.8	520,000	121.6
Market Fees	0	456,490	0.0	740,000	162.1
Others	800,352	320,530	260.4	123,100	38.4
Sub-Total	1,316,792	1,204,490	91.5	1,383,100	114.8
TOTAL REVENUES	5,088,373	4,976,071	97.8	6,319,529	127.0
EXPENDITURES					
Civic	858,600	1,113,190	129.7	1,173,200	105.4
L A Personnel	2,019,134	1,568,500	77.7	2,790,937	177.9
L A Operations	428,000	709,505	165.8	394,000	55.5
L A Maintenance	100,000	45,965	46.0	35,000	76.1
TOTAL Recurrent Expenditures	3,405,734	3,437,160	100.9	4,393,137	127.8
RECURRENT SURPLUS/DEFICITS	**1,682,639**	**1,538,911**	**91.5**	**1,926,392**	**125.2**
CAPITAL EXPENDITURES	0	1,312,530	0.0	1,925,300	146.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,682,639**	**226,381**	**13.5**	**1,092**	**0.5**
DEBT RESOLUTION REPAYMENTS	548,903	925,708	168.6	632,000	68.3
UNCOMMITED SURPLUS/DEFICITS	**1,133,736**	**-699,327**		**-630,908**	**90.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	GRADING OF ROADS	354,350	27
495	GRADING OF ROADS	354,350	27
500	ODIADO NURSERY SCHOOL	172,000	13
500	SCHOOL	172,000	13
240	CLINIC	100,000	8
	All Other Projects (7 projects)	159,830	12
	TOTAL	1,312,530	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	WATER EXTENSION	300,000	16
100	BY-LAW	200,000	10
500	STADIUM MAINTENANCE	200,000	10
100	STRATEGIC PLAN	200,000	10
260	PURCHÁSE OF LAND MARKET	200,000	10
	All Other Projects (8 projects)	825,300	43
	TOTAL	1,925,300	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	84.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	32.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	91.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	168.6	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NORTH EASTERN

L A CODE: 116 Garissa County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: GARISSA

No. of Employees:	13	No. of Councillors:	76	Business Permit Schedule: 6	
Total Yearly Salaries:	12,060,419	Total Civic Costs:	2,527,160	Business Permit Base Value	250
Average/Employee:	927,725	Average/Councillor:	33,252		

	FY 2005/2006 Estimates	FY 2005/2006 Reported Actuals	FY 2005/2006 Efficiency (%)	FY 2006/2007 Estimates	FY 2006/2007 % Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	33,704,817	33,704,817	100.00	50,153,956	148.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	33,704,817	33,704,817	100.0	50,153,956	148.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	730,600	572,200	78.3	965,000	168.6
Market Fees	0	7,585,224	0.0	8,851,200	116.7
Others	11,127,346	3,580,290	43.8	8,172,108	228.3
Sub-Total	11,857,946	11,737,714	99.0	17,988,308	153.3
TOTAL REVENUES	45,562,763	45,442,531	99.7	68,142,264	150.0
EXPENDITURES					
Civic	6,794,400	2,527,160	37.2	8,332,400	329.7
L A Personnel	7,396,985	12,060,419	163.0	7,388,614	61.3
L A Operations	5,293,100	5,870,042	110.9	8,166,400	139.1
L A Maintenance	2,004,500	313,188	15.6	3,350,000	1,069.6
TOTAL Recurrent Expenditures	21,488,985	20,770,809	96.7	27,237,414	131.1
RECURRENT SURPLUS/DEFICITS	**24,073,778**	**24,671,722**	**102.5**	**40,904,850**	**165.8**
CAPITAL EXPENDITURES	16,689,345	13,539,997	81.1	27,076,708	200.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**7,384,433**	**11,131,725**	**150.7**	**13,828,142**	**124.2**
DEBT RESOLUTION REPAYMENTS	8,828,134	9,691,569	109.8	13,021,908	134.4
UNCOMMITED SURPLUS/DEFICITS	**-1,443,701**	**1,440,156**		**806,234**	**56.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Purchase of council vehicle	2,599,176	19
500	Constr. Of Dormitory - Liboi	2,518,995	19
999	K. R. A - VAT on Projects	2,426,425	18
500	Constr. Of Alinjugur Prim. School	1,169,716	9
500	Contri. To EU. Project - Balich Primary	1,148,900	8
	All Other Projects (6 projects)	3,676,785	27
	TOTAL	13,539,997	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
240	Construction of the school	4,876,708	18
999	HIV/AIDS Pandemic	2,000,000	7
999	PHYSICAL PLANNING & SURVEY	1,500,000	6
999	PHYSICAL PLANNING AND SURVEY	1,500,000	6
999	physical planning and survey	1,500,000	6
	All Other Projects (16 projects)	15,700,000	58
	TOTAL	27,076,708	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	37.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	41.3	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:	99.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	96.7	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:	109.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NORTH EASTERN

L A CODE: 121 Garissa Municipal Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: GARISSA

No. of Employees:	62	No. of Councillors:	8	Business Permit Schedule: 12	
Total Yearly Salaries:	14,925,922	Total Civic Costs:	4,190,900	Business Permit Base Value	700
Average/Employee:	240,741	Average/Councillor:	523,863		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,171,510	24,171,510	100.00	36,699,413	151.8
Road Maintenance Levy Fund (RMLF)	3,625,281	1,280,000	35.3	3,625,281	283.2
Sub-Total	27,796,791	25,451,510	91.6	40,324,694	158.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,600,000	3,800,000	146.2	0	0.0
Market Fees	1,753,543	1,430,600	81.6	7,705,000	538.6
Others	22,706,000	14,677,760	82.7	17,754,000	121.0
Sub-Total	27,059,543	19,908,360	73.6	25,459,000	127.9
TOTAL REVENUES	54,856,334	45,359,870	82.7	65,783,694	145.0
EXPENDITURES					
Civic	3,352,000	4,190,900	125.0	5,122,000	122.2
L A Personnel	16,943,884	14,925,922	88.1	15,639,909	104.8
L A Operations	9,697,400	8,624,300	88.9	16,367,000	189.8
L A Maintenance	1,895,000	2,573,660	135.8	5,340,000	207.5
TOTAL Recurrent Expenditures	31,888,284	30,314,782	95.1	42,468,909	140.1
RECURRENT SURPLUS/DEFICITS	**22,968,050**	**15,045,088**	**65.5**	**23,314,785**	**155.0**
CAPITAL EXPENDITURES	13,400,000	9,067,144	67.7	16,500,000	182.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**9,568,050**	**5,977,944**	**62.5**	**6,814,785**	**114.0**
DEBT RESOLUTION REPAYMENTS	6,710,640	5,863,000	87.4	6,288,640	107.3
UNCOMMITED SURPLUS/DEFICITS	**2,857,410**	**114,944**	**4.0**	**526,145**	**457.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
800	Bus Park plot	3,400,000	37
405	Road murrums	2,506,000	28
999	Valuation Rolls	1,300,000	14
999	Street Lighting	1,287,788	14
260	Garissa Municipal Market	258,620	3
	All Other Projects (4 projects)	314,736	3
	TOTAL	9,067,144	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	Slum Up-grading	4,000,000	24
230	Street Light	3,700,000	22
100	Physical Planning & Surveying	3,000,000	18
500	Education Burserries	1,500,000	9
260	Health Care Unit	1,100,000	7
	All Other Projects (4 projects)	3,200,000	19
	TOTAL	16,500,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	46.2	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:	73.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	95.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	67.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures.
Debt Resolution Performance Ratio:	87.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 126 Gucha County Council

Summary Profile Fiscal Year 2005/2006

District: GUCHA

(Values in KShs)

No. of Employees:	113	No. of Councillors:	33	Business Permit Schedule: 7	
Total Yearly Salaries:	11,985,464	Total Civic Costs:	6,600,770	Business Permit Base Value	300
Average/Employee:	106,066	Average/Councillor:	200,023		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	34,180,367	34,180,367	100.00	50,566,079	147.9
Road Maintenance Levy Fund (RMLF)	2,600,000	795,732	30.6	2,270,000	285.3
Sub-Total	36,780,367	34,976,099	95.1	52,836,079	151.1
Local Revenues					
CILOR	0	0	0.0	0	0 0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,220,000	2,396,860	74.4	4,350,000	181.5
Market Fees	3,815,000	2,886,660	75 7	3,910,000	135.5
Others	1,495,000	2,147,561	148.1	1,450,384	67 5
Sub-Total	8,530,000	7,431,081	87.1	9,710,384	130.7
TOTAL REVENUES	45,310,367	42,407,180	93.6	62,546,463	147.5
EXPENDITURES					
Civic	5,434,000	6,600,770	121.5	9,074,000	137.5
L A Personnel	15,535,037	11,985,464	77.2	15,866,333	132.4
L A Operations	4,506,000	4,652,070	103.2	6,745,000	145.0
L A Maintenance	892,000	532,668	59.7	1,425,000	267 5
TOTAL Recurrent Expenditures	26,367,037	23,770,972	90.2	33,110,333	139.3
RECURRENT SURPLUS/DEFICITS	**18,943,330**	**18,636,208**	**98.4**	**29,436,130**	**158.0**
CAPITAL EXPENDITURES	11,450,000	15,556,880	135.9	19,177,500	123.3
LOAN REPAYMENTS	0	0	- 0.0	0	0.0
NET SURPLUS/DEFICITS	**7,493,330**	**3,079,328**	**41.1**	**10,258,630**	**333.1**
DEBT RESOLUTION REPAYMENTS	5,811,193	3,455,568	59.5	6,300,000	182.3
UNCOMMITED SURPLUS/DEFICITS	**1,682,137**	**-376,240**		**3,958,630**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Rehabilitation of Roads	10,917,120	70
200	Completing of office Block	4,147,760	27
505	Support to Primary Education	492,000	3
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	15,556,880	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
200	Completion of Office Building	5,000,000	26
405	Road Maintanance under RMLF	2,837,500	15
500	Purchase of Furniture	1,000,000	5
500	Purchase of computers	750,000	4
405	Maintenance of Roads	685,000	4
	All Other Projects (13 projects)	8,905,000	46
	TOTAL	19,177,500	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	55 4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	27.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	27 8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	87 1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	90.2	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	59.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 131 Gusii County Council

Province: NYANZA | **Summary Profile Fiscal Year 2005/2006** | **District: KISII**

(Values in KShs)

No. of Employees:	128	No. of Councillors:	21	Business Permit Schedule: 7	
Total Yearly Salaries:	14,408,886	Total Civic Costs:	5,678,700	Business Permit Base Value	300
Average/Employee:	112,569	Average/Councillor:	270,414		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	33,244,884	33,244,884	100.00	49,117,325	147.7
Road Maintenance Levy Fund (RMLF)	2,500,000	2,500,000	100.0	1,288,200	51.5
Sub-Total	35,744,884	35,744,884	100.0	50,405,525	141.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,039,570	3,644,830	119.9	3,573,035	98.0
Market Fees	3,640,000	3,496,164	96.0	3,407,700	97.5
Others	2,634,911	3,176,158	26.8	11,859,950	373.4
Sub-Total	9,314,481	10,317,152	110.8	18,840,685	182.6
TOTAL REVENUES	45,059,365	46,062,036	102.2	69,246,210	150.3
EXPENDITURES					
Civic	6,309,010	5,678,700	90.0	5,439,200	95.8
L A Personnel	16,678,324	14,408,886	86.4	18,365,462	127.5
L A Operations	1,982,050	4,356,799	219.8	9,453,465	217.0
L A Maintenance	350,020	1,019,255	291.2	6,000	0.6
TOTAL Recurrent Expenditures	25,319,404	25,463,640	100.6	33,264,127	130.6
RECURRENT SURPLUS/DEFICITS	**19,739,961**	**20,598,396**	**104.3**	**35,982,083**	**174.7**
CAPITAL EXPENDITURES	9,973,465	5,077,425	50.9	29,955,757	590.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**9,766,496**	**15,520,971**	**158.9**	**6,026,326**	**38.8**
DEBT RESOLUTION REPAYMENTS	4,505,937	14,748,294	327.3	6,024,621	40.8
UNCOMMITED SURPLUS/DEFICITS	**5,260,559**	**772,677**	**14.7**	**1,705**	**0.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
0	Water sprig protection	3,167,875	62
0	Roads rehabilitation	1,894,430	37
0	Construction of bridges	15,120	0
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	5,077,425	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	Water spring protection	11,511,800	38
260	Markets Improvements	3,000,000	10
100	Preparation of Valuation Roll	2,800,000	9
360	Purchase of Civic Car	2,400,000	8
350	Purchase of Tractor and Trailer	2,000,000	7
	All Other Projects (8 projects)	8,243,957	28
	TOTAL	29,9F5,757	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	110.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	50.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	327.3	Tc'al Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 136 Homa Bay County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: HOMA BAY

No. of Employees:	72	No. of Councillors:	29	Business Permit Schedule:	8
Total Yearly Salaries:	11,387,900	Total Civic Costs:	3,853,714	Business Permit Base Value	350
Average/Employee:	158,165	Average/Councillor:	132,887		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	26,330,336	26,330,330	100.00	38,780,448	147.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	26,330,336	26,330,330	100.0	38,780,448	147.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,785,700	1,958,902	109.7	1,850,600	94.5
Market Fees	4,800,000	3,623,167	75.5	3,600,000	99.4
Others	2,335,580	1,568,280	61.5	2,550,161	162.6
Sub-Total	8,921,280	7,150,349	80.1	8,000,761	111.9
TOTAL REVENUES	35,251,616	33,480,679	95.0	46,781,209	139.7
EXPENDITURES					
Civic	5,007,800	3,853,714	77.0	6,523,000	169.3
L A Personnel	16,592,738	11,387,900	68.6	14,453,593	126.9
L A Operations	4,045,350	3,488,339	86.2	4,404,000	126.2
L A Maintenance	1,600,000	800,383	50.0	1,324,000	165.4
TOTAL Recurrent Expenditures	27,245,888	19,530,336	71.7	26,704,593	136.7
RECURRENT SURPLUS/DEFICITS	**8,005,728**	**13,950,343**	**174.3**	**20,076,616**	**143.9**
CAPITAL EXPENDITURES	7,800,000	7,040,566	90.3	15,140,869	215.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**205,728**	**6,909,777**	**3,358.7**	**4,935,747**	**71.4**
DEBT RESOLUTION REPAYMENTS	3,166,073	6,829,658	215.7	4,394,859	64.3
UNCOMMITED SURPLUS/DEFICITS	**-2,960,345**	**80,119**		**540,888**	**675.1**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	PURCHASE OF VEHICLE - Toyota Double Cabin	2,327,700	33
900	Purchase of Vehicle - Land Rover 1st Insta	2,000,000	28
505	ASSISTANCE TO SCHOOLS	1,782,806	25
900	PHYSICAL PLANNING - NDHIWA	291,500	4
900	ORIANG ESTATE - WATER PLUMBING	196,000	3
	All Other Projects (3 projects)	442,560	6
	TOTAL	7,040,566	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
355	PURCHASE OF GRADER	6,500,000	43
900	WATER SANITATION INFRASTRUCTURE	1,800,000	12
505	ASSISTANCE TO SCHOOL	1,800,000	12
900	PURCHASE OF VEHICLE - LAST INSTALMENT	1,500,000	10
265	NDHIWA / RODI DRAINAGE	1,200,000	8
	All Other Projects (4 projects)	2,340,869	15
	TOTAL	15,140,869	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.7	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:	80.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	71.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	90.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	215.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 141 Homa Bay Municipal Council

Province: NYANZA — **Summary Profile Fiscal Year 2005/2006** — **District: HOMA BAY**

(Values in KShs)

No. of Employees:	83	No. of Councillors:	12	Business Permit Schedule: 11	
Total Yearly Salaries:	18,646,719	Total Civic Costs:	4,909,690	Business Permit Base Value	600
Average/Employee:	224,659	Average/Councillor:	409,141		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,272,378	17,272,378	100.00	25,911,313	150.0
Road Maintenance Levy Fund (RMLF)	2,804,791	2,114,162	75.4	3,141,378	148.6
Sub-Total	20,077,169	19,386,540	96.6	29,052,691	149.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,464,220	1,647,961	112.5	1,455,500	88.3
Single Business Permit	2,810,200	2,794,700	99.4	3,092,800	110.7
Market Fees	8,007,080	7,131,515	89.1	7,740,000	108.5
Others	9,349,081	11,946,119	70.4	16,980,822	142.1
Sub-Total	21,630,581	23,520,295	108.7	29,269,122	124.4
TOTAL REVENUES	41,707,750	42,906,835	102.9	58,321,813	135.9
EXPENDITURES					
Civic	2,875,100	4,909,690	170.8	4,636,870	94.4
L A Personnel	19,393,695	18,646,719	96.1	22,749,257	122.0
L A Operations	3,958,700	3,569,541	90.2	5,005,641	140.2
L A Maintenance	1,866,080	199,500	10.7	1,285,167	644.2
TOTAL Recurrent Expenditures	28,093,575	27,325,450	97.3	33,676,935	123.2
RECURRENT SURPLUS/DEFICITS	**13,614,175**	**15,581,385**	**114.4**	**24,644,878**	**158.2**
CAPITAL EXPENDITURES	9,088,040	6,905,648	76.0	18,808,789	272.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**4,526,135**	**8,675,737**	**191.7**	**5,836,089**	**67.3**
DEBT RESOLUTION REPAYMENTS	4,530,000	3,270,049	72.2	5,175,522	158.3
UNCOMMITED SURPLUS/DEFICITS	**-3,865**	**5,405,688**		**660,567**	**12.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Rehabilitation of roads	4,100,377	59
265	Murraming of open air market	1,446,167	21
900	Extension of water pipes	336,590	5
505	Construction of classrooms	260,795	4
999	Construction of car wash	250,537	4
	All Other Projects (6 projects)	511,182	7
	TOTAL	6,905,648	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	Construction of day secondary school	4,900,000	26
405	Rehabilitation of Roads	3,141,378	17
500	Environment Pedagogic centre	1,500,000	8
405	Construction of Bridges	1,379,134	7
100	Asset Valuation/Staff Rationalization	1,008,000	5
	All Other Projects (15 projects)	6,880,277	37
	TOTAL	18,808,789	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	108.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	76.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	72.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 143 Ijara County Council
Summary Profile Fiscal Year 2005/2006

Province: NORTH EASTERN

(Values in KShs)

District: IJARA

No. of Employees:	6	No. of Councillors:	0	Business Permit Schedule:	12
Total Yearly Salaries:	1,388,428	Total Civic Costs:	984,200	Business Permit Base Value	700
Average/Employee:	231,405	Average/Councillor:	0		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,043,576	8,043,576	100.00	11,315,364	140.7
Road Maintenance Levy Fund (RMLF)	2,000,000	1,507,532	75.4	1,288,200	85.5
Sub-Total	10,043,576	9,551,108	95.1	12,603,564	132.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	366,000	339,525	92.8	300,000	88.4
Market Fees	242,322	0	0.0	626,969	0.0
Others	980,000	1,890,170	482.2	392,000	20.7
Sub-Total	1,588,322	2,229,695	140.4	1,318,969	59.2
TOTAL REVENUES	11,631,898	11,780,803	101.3	13,922,533	118.2
EXPENDITURES					
Civic	1,559,200	984,200	63.1	3,299,200	335.2
L A Personnel	2,399,295	1,388,428	57.9	2,345,465	168.9
L A Operations	1,953,030	2,806,178	143.7	2,825,000	100.7
L A Maintenance	530,000	1,151,178	217.2	1,100,000	95.6
TOTAL Recurrent Expenditures	6,441,525	6,329,984	98.3	9,569,665	151.2
RECURRENT SURPLUS/DEFICITS	**5,190,373**	**5,450,819**	**105.0**	**4,352,868**	**79.9**
CAPITAL EXPENDITURES	4,100,000	2,721,894	66.4	2,848,200	104.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,090,373**	**2,728,925**	**250.3**	**1,504,668**	**55.1**
DEBT RESOLUTION REPAYMENTS	1,000,000	2,123,125	212.3	1,100,000	51.8
UNCOMMITED SURPLUS/DEFICITS	**90,373**	**605,800**	**670.3**	**404,668**	**66.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Road gravelling skim	1,015,577	37
999	Kotile livestock yard	500,000	18
600	Slaughter House	244,581	9
100	Preparation of Coat of Arm	184,000	7
265	Fencing of Masalani Open air	180,000	7
	All Other Projects (4 projects)	597,736	22
	TOTAL	2,721,894	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	GRAVELLING OF ROAD	1,288,200	45
999	PURCHASE OF 80 BEDS FOR IJARA BOARDING	660,000	23
900	FENCING OF WATER DAM	500,000	18
999	WHEEL CHAIRS/SEWING MACHINES (DISABLED)	300,000	11
999	PURCHASE DESKS FOR IJARA PRIMARY	100,000	4
	All Other Projects (0 projects)	0	0
	TOTAL	2,848,200	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	37.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	42.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	140.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	98.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	66.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	212.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 146 Isiolo County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: ISIOLO

No. of Employees:	237	No. of Councillors:	28	Business Permit Schedule: 8	
Total Yearly Salaries:	47,688,702	Total Civic Costs:	14,107,639	Business Permit Base Value	350
Average/Employee:	201,218	Average/Councillor:	503,844		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,984,543	20,984,543	100.00	31,401,886	149.6
Road Maintenance Levy Fund (RMLF)	0	795,000	0.0	0	0.0
Sub-Total	20,984,543	21,779,543	103.8	31,401,886	144.2
Local Revenues					
CILOR	400,000	0	0.0	400,000	0.0
Property Rates	1,756,496	8,387	0.5	1,596,978	19,041.1
Single Business Permit	1,503,500	1,390,435	92.5	1,533,570	110.3
Market Fees	1,241,162	1,105,356	89.1	1,111,000	100.5
Others	78,060,522	145,703,354	152.0	95,860,621	65.8
Sub-Total	82,961,680	148,207,532	178.6	100,502,169	67.8
TOTAL REVENUES	103,946,223	169,987,075	163.5	131,904,055	77.6
EXPENDITURES					
Civic	11,780,900	14,107,639	119.8	12,792,000	90.7
L A Personnel	48,268,195	47,688,702	98.8	43,793,680	91.8
L A Operations	24,672,200	45,001,170	182.4	30,027,100	66.7
L A Maintenance	6,070,000	3,956,805	65.2	11,630,000	293.9
TOTAL Recurrent Expenditures	90,791,295	110,754,316	122.0	98,242,780	88.7
RECURRENT SURPLUS/DEFICITS	**13,154,928**	**59,232,759**	**450.3**	**33,661,275**	**56.8**
CAPITAL EXPENDITURES	54,884,543	7,467,671	13.6	18,061,481	241.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-41,729,615**	**51,765,088**		**15,599,794**	**30.1**
DEBT RESOLUTION REPAYMENTS	6,400,000	16,513,479	258.0	13,190,405	79.9
UNCOMMITED SURPLUS/DEFICITS	**-48,129,615**	**35,251,609**		**2,409,389**	**6.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of Land Cruser - Office	2,908,290	39
315	Purchase of D/Cup - Office	2,540,550	34
360	Rehabilitation of KAH 084Y - Office	558,831	7
365	Rehabilitation of Tipper	260,000	3
230	Supply Solar Panels - Merti	100,000	1
	All Other Projects (11 projects)	1,100,000	15
	TOTAL	7,467,671	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
200	CONSTRUCTION OF COUNCIL CHAMBER	10,961,481	61
300	OFFICE COMPUTERIZATION	1,000,000	6
999	GAME MANAGEMENT PLAN	400,000	2
900	WATER TANK AND PIPES	300,000	2
500	SCHOOL DESKS	300,000	2
	All Other Projects (17 projects)	5,100,000	28
	TOTAL	18,061,481	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	41.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	218.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	178.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	122.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	13.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	258.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 151 Iten-Tambach Town Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: KEIYO

No. of Employees:	183	No. of Councillors:	10	Business Permit Schedule:	8
Total Yearly Salaries:	5,104,270	Total Civic Costs:	1,601,260	Business Permit Base Value	350
Average/Employee:	27,892	Average/Councillor:	160,126		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,055,922	6,055,922	100.00	8,426,719	139.1
Road Maintenance Levy Fund (RMLF)	1,300,000	355,900	27.4	1,135,000	318.9
Sub-Total	7,355,922	6,411,822	87.2	9,561,719	149.1
Local Revenues					
CILOR	255,000	6,243	2.4	0	0.0
Property Rates	330,854	585,192	176.9	558,970	95.5
Single Business Permit	1,227,280	1,660,545	135.3	1,320,200	79.5
Market Fees	447,309	321,440	71.9	250,700	78.0
Others	1,349,836	4,133,877	269.9	1,531,686	37.1
Sub-Total	3,610,279	6,707,297	185.8	3,661,556	54.6
TOTAL REVENUES	10,966,201	13,119,119	119.6	13,223,275	100.8
EXPENDITURES					
Civic	1,366,791	1,601,260	117.2	1,797,800	112.3
L A Personnel	5,053,870	5,104,270	101.0	4,721,377	92.5
L A Operations	1,329,978	2,126,024	159.9	1,077,660	50.7
L A Maintenance	1,593,913	230,066	14.4	1,582,368	687.8
TOTAL Recurrent Expenditures	9,344,552	9,061,620	97.0	9,179,205	101.3
RECURRENT SURPLUS/DEFICITS	**1,621,649**	**4,057,499**	**250.2**	**4,044,070**	99.7
CAPITAL EXPENDITURES	1,650,000	936,850	56.8	2,490,000	265.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-28,351**	**3,120,649**		**1,554,070**	49.8
DEBT RESOLUTION REPAYMENTS	2,505,367	5,455,429	217.7	1,280,000	23.5
UNCOMMITED SURPLUS/DEFICITS	**-2,533,718**	**-2,334,780**	**92.1**	**274,070**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	RMLF PROJECT	210,650	22
500	CONSTRUCTION OF CLASSROOM KOBIL	148,400	16
240	ANIN DISPENSARY	122,680	13
240	KIPKAA DISPENSARY	110,000	12
240	SERGOIT DISPENSARY	100,000	11
	All Other Projects (4 projects)	245,120	26
	TOTAL	936,850	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
260	FENCING OF MARKET/BUS PARK	700,000	28
900	FORMATION OF WATER COMPANY	300,000	12
260	CONSTRUCTION OF PERMANENT STALLS	290,000	12
999	STRATEGIC PLAN	200,000	8
900	SETEK WATER PROJECT	200,000	8
	All Other Projects (7 projects)	800,000	32
	TOTAL	2,490,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	22.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	185.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	56.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	217.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 156 Kabarnet Municipal Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2005/2006** **District: BARINGO**

(Values in KShs)

No. of Employees:	43	No. of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	6,855,897	Total Civic Costs:	3,310,520	Business Permit Base Value	500
Average/Employee:	159,439	Average/Councillor:	413,815		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,047,054	7,047,054	100.00	10,044,787	142.5
Road Maintenance Levy Fund (RMLF)	1,434,514	1,081,430	75.4	1,641,349	151.8
Sub-Total	8,481,568	8,128,484	95.8	11,686,136	143.8
Local Revenues					
CILOR	674,544	14,916	2.2	674,544	4,522.3
Property Rates	1,412,745	624,160	44.2	1,554,019	249.0
Single Business Permit	2,544,863	3,485,200	137.0	3,119,160	89.5
Market Fees	2,984,224	2,281,508	76.5	3,282,689	143.9
Others	6,439,318	4,319,128	90.1	4,791,303	110.9
Sub-Total	14,055,694	10,724,912	76.3	13,421,715	125.1
TOTAL REVENUES	22,537,262	18,853,396	83.7	25,107,851	133.2
EXPENDITURES					
Civic	3,149,096	3,310,520	105.1	2,172,000	65.6
L A Personnel	8,186,498	6,855,897	83.7	9,184,305	134.0
L A Operations	4,523,962	5,318,164	117.6	6,519,680	122.6
L A Maintenance	958,000	1,104,725	115.3	1,386,800	125.5
TOTAL Recurrent Expenditures	16,817,556	16,589,306	98.6	19,262,785	116.1
RECURRENT SURPLUS/DEFICITS	**5,719,706**	**2,264,090**	**39.6**	**5,845,066**	**258.2**
CAPITAL EXPENDITURES	2,114,116	1,791,367	84.7	3,564,116	199.0
LOAN REPAYMENTS	949,284	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**4,654,874**	**472,723**	**10.4**	**2,280,950**	**482.5**
DEBT RESOLUTION REPAYMENTS	1,572,763	1,724,605	109.7	2,253,726	130.7
UNCOMMITED SURPLUS/DEFICITS	**2,982,111**	**-1,251,882**		**27,224**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	Extension of Kituro Dispensary	314,960	18
365	Rehabilatation of Council Vehicles	303,787	17
505	Const.ruction of Kaptimbor Sec. School	204,690	11
905	Water pipesKaprogonya	200,000	11
505	Building materials-Tilelon Pry School	200,000	11
	All Other Projects (7 projects)	567,930	32
	TOTAL	1,791,367	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
605	CONSTRUCTION OF LAGOON	1,300,000	36
265	REHABILITATION OF MARKET	600,000	17
505	SCHOOL REHABILITATION	217,000	6
999	INSTALLATION OF INTERCOMME	214,116	6
505	SCHOOL REHABILITATION	210,000	6
	All Other Projects (7 projects)	1,023,000	29
	TOTAL	3,564,116	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	76.3	Total LocalRevenues 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:	84.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	109.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 161 Kajiado Town Council

Summary Profile Fiscal Year 2005/2006

District: KAJIADO

(Values in KShs)

No. of Employees:	47	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	4,926,211	Total Civic Costs:	1,646,365	Business Permit Base Value	500
Average/Employee:	104,813	Average/Councillor:	205,796		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,603,399	5,603,399	100.00	7,868,658	140.4
Road Maintenance Levy Fund (RMLF)	1,434,514	1,434,614	100.0	922,336	64.3
Sub-Total	7,037,913	7,038,013	100.0	8,790,994	124.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,554,222	1,939,018	124.8	2,294,778	118.3
Market Fees	980,193	1,538,135	156.9	2,055,709	133.6
Others	5,861,159	4,810,951	87.9	5,470,521	113.7
Sub-Total	8,395,574	8,288,104	98.7	9,821,008	118.5
TOTAL REVENUES	15,433,487	15,326,117	99.3	18,612,002	121.4
EXPENDITURES					
Civic	1,333,200	1,646,365	123.5	2,076,597	126.1
L A Personnel	7,776,202	4,926,211	63.3	8,120,459	164.8
L A Operations	1,681,460	2,462,004	146.4	2,498,288	101.5
L A Maintenance	490,500	544,733	111.1	463,591	85.1
TOTAL Recurrent Expenditures	11,281,362	9,579,313	84.9	13,158,935	137.4
RECURRENT SURPLUS/DEFICITS	**4,152,125**	**5,746,804**	**138.4**	**5,453,067**	**94.9**
CAPITAL EXPENDITURES	2,942,481	1,843,591	62.7	3,516,068	190.7
LOAN REPAYMENTS	0	160,000	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,209,644**	**3,743,213**	**309.4**	**1,936,999**	**51.7**
DEBT RESOLUTION REPAYMENTS	1,200,000	1,667,759	139.0	1,861,200	111.6
UNCOMMITED SURPLUS/DEFICITS	**9,644**	**2,075,454**	**21,520.7**	**75,799**	**3.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	GRADING OF ROADS	1,291,063	70
500	CONSTRUCTION OF NURSERY SCH.	411,228	22
310	OFFICE FURNITURE	78,100	4
500	BUS PARK FENCE	63,200	3
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	1,843,591	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	ROADS	2,496,068	71
500	MAJENGO NURSREY SCHOOL	450,000	13
100	STRATEGIC PLAN	400,000	11
100	URBAN PLANNING	170,000	5
		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	3,516,068	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	98.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	62.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	139.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 166 Kakamega County Council

Province: WESTERN

Summary Profile Fiscal Year 2005/2006

District: KAKAMEGA

(Values in KShs)

No. of Employees:	149	No. of Councillors:	33	Business Permit Schedule:	8
Total Yearly Salaries:	16,200,456	Total Civic Costs:	9,645,520	Business Permit Base Value	350
Average/Employee:	108,728	Average/Councillor:	292,288		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	52,032,397	52,032,397	100.00	77,298,595	148.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	52,032,397	52,032,397	100.0	77,298,595	148.6
Local Revenues					
CILOR	3,500,000	1,000,000	28.6	786,960	78.7
Property Rates	150,000	611,860	407.9	188,500	30.8
Single Business Permit	3,481,500	4,559,620	131.0	3,782,845	83.0
Market Fees	2,646,000	6,476,440	244.8	2,706,350	41.8
Others	15,661,650	9,015,101	75.8	11,900,957	132.0
Sub-Total	25,439,150	21,663,021	85.2	19,365,612	89.4
TOTAL REVENUES	77,471,547	73,695,418	95.1	96,664,207	131.2
EXPENDITURES					
Civic	7,244,800	9,645,520	133.1	9,603,400	99.6
L A Personnel	21,014,585	16,200,456	77.1	24,594,148	151.8
L A Operations	12,912,300	9,162,505	71.0	15,720,430	171.6
L A Maintenance	5,025,000	1,843,844	36.7	8,270,000	448.5
TOTAL Recurrent Expenditures	46,196,685	36,852,325	79.8	58,187,978	157.9
RECURRENT SURPLUS/DEFICITS	**31,274,862**	**36,843,093**	**117.8**	**38,476,229**	**104.4**
CAPITAL EXPENDITURES	18,140,000	10,083,552	55.6	21,910,000	217.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**13,134,862**	**26,759,541**	**203.7**	**16,566,229**	**61.9**
DEBT RESOLUTION REPAYMENTS	10,158,391	7,929,705	78.1	16,392,269	206.7
UNCOMMITED SURPLUS/DEFICITS	**2,976,471**	**18,829,836**	**632.6**	**173,960**	**0.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
410	Roads/street rehabilitation	2,447,010	24
240	Health Infrastructure construction	2,440,513	24
350	Purchase of vehicle (HD)	2,135,349	21
230	Electricity supply	800,000	8
405	Roads/street Construction	587,340	6
	All Other Projects (7 projects)	1,673,340	17
	TOTAL	10,083,552	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	Purchase of council vehicle - Council	4,000,000	18
265	Construction of Shikulu Market complex	2,610,000	12
405	Construction of Mutanda bridge - Shirugu	850,000	4
905	Water Spring Protection - Shibuye	850,000	4
500	Construction of 3 classrooms - Bukura	850,000	4
	All Other Projects (23 projects)	12,750,000	58
	TOTAL	21,910,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	29.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	85.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	79.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	55.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	78.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 171 Kakamega Municipal Council

Province: WESTERN

Summary Profile Fiscal Year 2005/2006

District: KAKAMEGA

(Values in KShs)

[illegible]	210	No of Councillors	17	Business Permit Schedule	10
[illegible]	35,445,993	Total Civic Costs	3,628,000	Business Permit Base Value	500
[illegible]	168,790	Average/Councillor.	213,412		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	26,891,384	24,471,160	91 00	40,923,648	167.2
Road Maintenance Levy Fund (RMLF)	6,455,605	2,169,918	33 6	5,453,891	251 3
Sub-Total	33,346,989	26,641,078	79 9	46,377,539	174 1
Local Revenues					
CILOR	2,228,810	149,757	6 7	2,228,810	1,488.3
Property Rates	7,030,000	7,272,829	103 5	8,603,100	118.3
Single Business Permit	5,000,000	6,355,435	127 1	6,760,000	106 4
Market Fees	5,381,930	8,090,510	150.3	5,100,000	63.0
Others	22,003,793	30,440,837	129 4	23,532,261	77 3
Sub-Total	41,644,533	52,309,368	125 6	46,224,171	88 4
TOTAL REVENUES	74,991,522	78,950,446	105 3	92,601,710	117 3
EXPENDITURES					
Civic	3,192,000	3,628,000	113 7	5,298,000	146 0
L A Personnel	35,903,224	35,445,993	98 7	36,629,280	103 3
L A Operations	4,518,157	4,821,846	106 7	6,871,987	142 5
L A Maintenance	11,220,605	8,569,918	76.4	14,120,714	164 8
TOTAL Recurrent Expenditures	54,833,986	52,465,757	95 7	62,919,981	119 9
RECURRENT SURPLUS/DEFICITS	**20,157,536**	**26,484,689**	**131.4**	**29,681,729**	**112.1**
CAPITAL EXPENDITURES	1,500,000	15,752,400	1,050 2	12,825,379	81 4
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	**18,657,536**	**10,732,289**	**57.5**	**16,856,350**	**157.1**
DEBT RESOLUTION REPAYMENTS	10,756,554	10,756,554	100.0	16,369,459	152.2
UNCOMMITED SURPLUS/DEFICITS	**7,900,982**	**-24,265**		**486,891**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Valuation Roll	2,000,000	13
500	Computer Purchase	1,000,000	6
905	Away - Sale	685,000	4
905	Milimu - Shirongo	685,000	4
905	Bunjambu - Shikahmbi	683,000	4
	All Other Projects (29 projects)	10,699,400	68
	TOTAL	15,752,400	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
370	Refuse Vehicle	2,000,000	16
350	Purchase of Vehicle	2,000,000	16
700	Stadium Wall	1,000,000	8
500	Secondary School	750,000	6
405	Shitaho-Shirongo Road	750,000	6
	All Other Projects (12 projects)	6,325,379	49
	TOTAL	12,825,379	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	69 4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	4 6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	6.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	125 6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	95 7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	1,050 2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	100 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 176 Kandara Town Council

Province: CENTRAL | Summary Profile Fiscal Year 2005/2006 | District: MARAGUA

(Values in KShs)

No. of Employees:	17	No. of Councillors:	10	Business Permit Schedule: 10	
Total Yearly Salaries:	1,695,618	Total Civic Costs:	1,149,786	Business Permit Base Value	500
Average/Employee:	99,742	Average/Councillor:	114,979		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,776,206	4,776,206	100.00	6,433,962	134.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,776,206	4,776,206	100.0	6,433,962	134.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	142,000	0	0.0	142,000	0.0
Single Business Permit	285,000	319,160	112.0	0	0.0
Market Fees	0	0	0.0	0	0.0
Others	496,396	1,285,965	111.3	1,155,526	89.9
Sub-Total	923,396	1,605,125	173.8	1,297,526	80.8
TOTAL REVENUES	5,699,602	6,381,331	112.0	7,731,488	121.2
EXPENDITURES					
Civic	548,400	1,149,786	209.7	1,016,600	88.4
L A Personnel	2,899,446	1,695,618	58.5	3,084,503	181.9
L A Operations	210,000	1,591,694	757.9	425,000	26.7
L A Maintenance	34,248	14,990	43.8	539,245	3,597.4
TOTAL Recurrent Expenditures	3,692,094	4,452,088	120.6	5,065,348	113.8
RECURRENT SURPLUS/DEFICITS	**2,007,508**	**1,929,243**	**96.1**	**2,666,140**	**138.2**
CAPITAL EXPENDITURES	1,435,000	465,837	32.5	1,970,000	422.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**572,508**	**1,463,406**	**255.6**	**696,140**	**47.6**
DEBT RESOLUTION REPAYMENTS	570,132	567,275	99.5	691,140	121.8
UNCOMMITED SURPLUS/DEFICITS	**2,376**	**896,131**	**37,716.0**	**5,000**	**0.6**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
905	BOBOTI KIAMANDE WATER PROJECT	171,320	37
240	RENOVATION OF KARIMAMWARO	123,200	26
900	MURRAMING KANDARA OPEN AIR	62,704	13
905	2ND PHASE NYAHWA WATER POINT	36,000	8
410	PUTTING HARDCORES AT KIHONI	24,000	5
	All Other Projects (3 projects)	48,613	10
	TOTAL	465,837	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
800	KANDARA OMNI BUS STAGE	480,000	24
905	MUGAKI WATER PROJECT	272,500	14
240	KIGUOYA DISPENSARY	272,500	14
905	BOBOTI - KIAMANDE WATER PROJECT	200,000	10
240	2ND PHASE OF KARIMAMWARO DISPENSARY	200,000	10
	All Other Projects (8 projects)	545,000	28
	TOTAL	1,970,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	67.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	25.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	173.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	120.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	32.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	99.5	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 181 Kangema Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MURANG'A

No. of Employees	40	No of Councillors	8	Business Permit Schedule. 9	
Total Yearly Salaries	5,241,751	Total Civic Costs	1,373,773	Business Permit Base Value	400
Average/Employee	131,044	Average/Councillor	171,722		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,636,258	4,636,258	100 00	6,297,293	135.8
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0.0
Sub-Total	4,636,258	4,636,258	100.0	6,297,293	135 8
Local Revenues					
CILOR	0	0	0 0	0	0.0
Property Rates	0	0	0 0	0	0 0
Single Business Permit	2,200,000	2,167,210	98 5	2,230,000	102.9
Market Fees	1,200,000	1,553,155	129.4	1,400,255	90 2
Others	1,660,600	2,751,785	116 5	2,361,100	85.8
Sub-Total	5,060,600	6,472,150	127 9	5,991,355	92.6
TOTAL REVENUES	9,696,858	11,108,408	114.6	12,288,648	110.6
EXPENDITURES					
Civic	903,000	1,373,773	152 1	1,728,000	125.8
L A Personnel	5,199,837	5,241,751	100 8	4,999,886	95.4
L A Operations	1,410,200	1,513,039	107 3	1,609,000	106 3
L A Maintenance	205,000	335,137	163 5	213,000	63 6
TOTAL Recurrent Expenditures	7,718,037	8,463,700	109 7	8,549,886	101 0
RECURRENT SURPLUS/DEFICITS	**1,978,821**	**2,644,708**	**133.7**	**3,738,762**	**141.4**
CAPITAL EXPENDITURES	1,200,000	720,620	60.1	2,506,549	347.8
LOAN REPAYMENTS	0	0	0.0	0	0 0
NET SURPLUS/DEFICITS	**778,821**	**1,924,088**	**247.1**	**1,232,213**	**64.0**
DEBT RESOLUTION REPAYMENTS	1,146,787	2,444,339	213 1	1,230,000	50 3
UNCOMMITED SURPLUS/DEFICITS	**-367,966**	**-520,251**	**141.4**	**2,213**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
805	Bus Park	198,280	28
405	Matuiki access road-Gradning	159,255	22
405	Boyo Road -Grading	143,690	20
405	CBO accewss roads-Gravelling	95,165	13
405	Survey of acces roads	50,540	7
	All Other Projects (5 projects)	73,690	10
	TOTAL	720,620	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
705	PURCHASE OF A COUNCIL VEHICLE	1,000,000	40
905	BUS PARK TARMAC	506,549	20
905	BUS PARK TOILETS	200,000	8
405	KIAIRA THE SHOPPING/MATHIOYA RIVER ACESS ROAD	75,000	3
405	MARIMIRA KIOHO ACCESS ROAD	70,000	3
	All Other Projects (18 projects)	655,000	26
	TOTAL	2,506,549	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	68.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	21 6	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	127 9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	109.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	60 1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	213 1	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 186 Kangundo Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MACHAKOS

No. of Employees:	65	No. of Councillors:	16	Business Permit Schedule: 9	
Total Yearly Salaries:	8,049,625	Total Civic Costs:	3,274,660	Business Permit Base Value	400
Average/Employee:	123,840	Average/Councillor:	204,666		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	23,922,111	23,922,111	100.00	35,346,585	147.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	23,922,111	23,922,111	100.0	35,346,585	147.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	7,495,365	6,003,565	80.1	7,720,415	128.6
Market Fees	5,089,259	3,296,877	64.8	6,397,400	194.0
Others	9,162,080	6,567,194	46 9	13,994,084	213.1
Sub-Total	21,746,704	15,867,636	73.0	28,111,899	177.2
TOTAL REVENUES	45,668,815	39,789,747	87.1	63,458,484	159.5
EXPENDITURES					
Civic	3,535,400	3,274,660	92.6	3,524,000	107.6
L A Personnel	9,422,628	8,049,625	85.4	8,941,140	111.1
L A Operations	7,901,400	6,561,421	83.0	7,809,400	119.0
L A Maintenance	1,705,000	1,249,596	73.3	1,320,000	105.6
TOTAL Recurrent Expenditures	22,564,428	19,135,302	84.8	21,594,540	112.9
RECURRENT SURPLUS/DEFICITS	**23,104,387**	**20,654,445**	**89.4**	**41,863,944**	**202.7**
CAPITAL EXPENDITURES	7,548,750	9,779,750	129.6	14,617,064	149.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**15,555,637**	**10,874,695**	**69.9**	**27,246,880**	**250.6**
DEBT RESOLUTION REPAYMENTS	8,024,944	0	0.0	6,300,000	0.0
UNCOMMITED SURPLUS/DEFICITS	**7,530,693**	**10,874,695**	**144.4**	**20,946,880**	**192.6**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
800	Tala Market (Fencing)	800,000	8
505	Bursaries & Donations	700,000	7
705	Purchase of Survey Materials	600,000	6
705	Computerisation of office Operations	548,750	6
405	Kangundo Loc.Road Repairs	545,000	6
	All Other Projects (46 projects)	6,586,000	67
	TOTAL	9,779,750	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	TOYOTA HILUX 4WD	2,600,000	18
200	TOWN HALL PHASE 1	1,800,000	12
900	KWAMUINDE BORE HOLE DRILLING	900,000	6
605	DRAINAGE SYSTEM AND TOWN ROADS MAINTENANCE	800,064	5
999	PURCHASE OF LAND	700,000	5
	All Other Projects (40 projects)	7,817,000	53
	TOTAL	14,617,064	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	43.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	26.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	17.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	73.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	84 8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	129.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 191 Kapenguria Municipal Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2005/2006** — District: WEST POKOT

(Values in KShs)

No. of Employees:	33	No. of Councillors:	9	Business Permit Schedule:	10
Total Yearly Salaries:	3,605,247	Total Civic Costs:	3,809,892	Business Permit Base Value	500
Average/Employee:	109,250	Average/Councillor:	423,321		

	FY 2005/2006 Estimates	FY 2005/2006 Reported Actuals	FY 2005/2006 Efficiency (%)	FY 2006/2007 Estimates	FY 2006/2007 % Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,379,782	11,379,782	100.00	16,623,448	146.1
Road Maintenance Levy Fund (RMLF)	1,500,000	0	0.0	2,800,000	0.0
Sub-Total	12,879,782	11,379,782	88.4	19,423,448	170.7
Local Revenues					
CILOR	1,080,000	533,850	49.4	879,942	164.8
Property Rates	180,970	268,100	148.1	273,970	102.2
Single Business Permit	2,486,146	2,831,848	113.9	2,683,925	94.8
Market Fees	346,776	469,191	135.3	532,776	113.6
Others	4,032,017	6,935,054	142.4	4,869,017	70.2
Sub-Total	8,125,909	11,038,043	135.8	9,239,630	83.7
TOTAL REVENUES	21,005,691	22,417,825	106.7	28,663,078	127.9
EXPENDITURES					
Civic	2,514,360	3,809,892	151.5	3,369,360	88.4
L A Personnel	6,790,731	3,605,247	53.1	11,290,948	313.2
L A Operations	2,104,130	1,896,224	90.1	2,895,000	152.7
L A Maintenance	1,700,000	1,234,012	72.6	795,000	64.4
TOTAL Recurrent Expenditures	13,109,221	10,545,375	80.4	18,350,308	174.0
RECURRENT SURPLUS/DEFICITS	**7,896,470**	**11,872,450**	**150.4**	**10,312,770**	**86.9**
CAPITAL EXPENDITURES	6,667,781	6,667,000	100.0	6,247,478	93.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,228,689**	**5,205,450**	**423.7**	**4,065,292**	**78.1**
DEBT RESOLUTION REPAYMENTS	978,000	2,807,267	287.0	978,000	34.8
UNCOMMITED SURPLUS/DEFICITS	**250,689**	**2,398,183**	**956.6**	**3,087,292**	**128.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
210	CONSTRUCTION OF COUNCIL MINUTES	2,000,000	30
400	RESEALING OF POST ROAD	1,500,000	22
240	CONSTRUCTION OF DISPENSARY	710,000	11
400	REHABILITATION OF ROADS	540,000	8
999	STATEGIC PLAN	350,000	5
	All Other Projects (9 projects)	1,567,000	24
	TOTAL	6,667,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	MAKUTANO ROAD	1,500,000	24
200	CONSTRUCTION OF MODERN TOWN HALL	1,500,000	24
400	REHABILITATION OF RURAL ACCESS ROADS	840,000	13
500	CONSTRUCTION OF 4 CLASS ROOMS	500,000	8
300	LAND FOR SCHOOL 2 ACRES	300,000	5
	All Other Projects (7 projects)	1,607,478	26
	TOTAL	6,247,478	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	48.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	36.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	135.8	Total LocalRevenues 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:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	287.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 196 Kapsabet Municipal Council

Summary Profile Fiscal Year 2005/2006

District: NANDI

(Values in KShs)

No. of Employees:	80	No. of Councillors:	14	Business Permit Schedule: 10	
Total Yearly Salaries:	18,047,041	Total Civic Costs:	3,448,800	Business Permit Base Value	500
Average/Employee:	225,588	Average/Councillor:	246,343		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,829,381	13,829,381	100.00	20,413,282	147.6
Road Maintenance Levy Fund (RMLF)	1,489,682	1,121,931	75.3	1,489,682	132.8
Sub-Total	15,319,063	14,951,312	97.6	21,902,964	146.5
Local Revenues					
CILOR	571,700	515,835	90.2	571,700	110.8
Property Rates	2,522,254	2,558,333	101.4	3,878,755	151.6
Single Business Permit	3,707,352	3,767,930	101.6	4,078,080	108.2
Market Fees	2,388,156	2,679,815	112.2	2,618,860	97.7
Others	4,862,893	9,061,121	87.6	10,345,605	114.2
Sub-Total	14,052,355	18,583,034	132.2	21,493,000	115.7
TOTAL REVENUES	29,371,418	33,534,346	114.2	43,395,964	129.4
EXPENDITURES					
Civic	2,737,600	3,448,800	126.0	4,227,600	122.6
L A Personnel	12,035,158	18,047,041	150.0	12,566,082	69.6
L A Operations	5,670,500	6,248,655	110.2	7,109,532	113.8
L A Maintenance	2,192,682	2,532,937	115.5	2,696,932	106.5
TOTAL Recurrent Expenditures	22,635,940	30,277,433	133.8	26,600,146	87.9
RECURRENT SURPLUS/DEFICITS	**6,735,478**	**3,256,913**	**48.4**	**16,795,818**	**515.7**
CAPITAL EXPENDITURES	4,588,747	2,219,750	48.4	8,632,000	388.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,146,731**	**1,037,163**	**48.3**	**8,163,818**	**787.1**
DEBT RESOLUTION REPAYMENTS	1,150,000	1,150,000	100.0	1,000,000	87.0
UNCOMMITED SURPLUS/DEFICITS	**996,731**	**-112,837**		**7,163,818**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
260	KIOSK CONSTRUCTION	500,000	23
500	KOLONG PRIMARY SCHOOL	294,843	13
260	SLAUGHTER HOUSE	142,877	6
230	KABIRIRSANG RURAL ELECTRIFICATION	134,843	6
500	KABIRIRSANF SECONDARY SCHOOL	100,181	5
	All Other Projects (29 projects)	1,047,006	47
	TOTAL	2,219,750	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
260	REVENUE VEHICLE	2,000,000	23
360	CIVIC VEHICLES	1,800,000	21
260	RE-ROOFING OF LEAKING OLD MARKET	1,000,000	12
260	COUNCIL CONTRIBUTION TO EU MARKET PROJECT	882,000	10
260	HYDRAULIC REFUSE MOBILE RECEPTACLE	335,000	4
	All Other Projects (22 projects)	2,615,000	30
	TOTAL	8,632,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	54.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	132.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	133.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	48.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 201 Karatina Municipal Council

Province: CENTRAL **Summary Profile Fiscal Year 2005/2006** **District: NYERI**

(Values in KShs)

No. of Employees:	88	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	16,097,828	Total Civic Costs:	3,947,000	Business Permit Base Value	500
Average/Employee:	182,930	Average/Councillor:	493,375		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,338,772	4,338,772	100.00	5,918,469	136.4
Road Maintenance Levy Fund (RMLF)	1,500,000	2,754,822	183.7	2,466,147	89.5
Sub-Total	5,838,772	7,093,594	121.5	8,384,616	118.2
Local Revenues					
CILOR	174,387	15,352	8.8	174,387	1,135.9
Property Rates	6,893,824	6,090,158	88.3	6,986,130	114.7
Single Business Permit	6,639,590	6,743,840	101.6	6,740,000	99.9
Market Fees	6,245,020	6,377,475	102.1	6,344,800	99.5
Others	8,572,200	15,561,906	134.5	11,567,340	74.3
Sub-Total	28,525,021	34,788,731	122.0	31,812,657	91.4
TOTAL REVENUES	34,363,793	41,882,325	121.9	40,197,273	96.0
EXPENDITURES					
Civic	4,092,175	3,947,000	96.5	4,595,175	116.4
L A Personnel	14,714,176	16,097,828	109.4	13,662,801	84.9
L A Operations	8,654,570	9,582,496	110.7	10,354,802	108.1
L A Maintenance	2,420,000	3,009,772	124.4	2,927,000	97.2
TOTAL Recurrent Expenditures	29,880,921	32,637,096	109.2	31,539,778	96.6
RECURRENT SURPLUS/DEFICITS	**4,482,872**	**9,245,229**	**206.2**	**8,657,495**	**93.6**
CAPITAL EXPENDITURES	1,675,000	2,510,150	149.9	4,186,147	166.8
LOAN REPAYMENTS	462,000	0	0.0	464,302	0.0
NET SURPLUS/DEFICITS	**3,269,872**	**6,735,079**	**206.0**	**4,007,046**	**59.5**
DEBT RESOLUTION REPAYMENTS	0	8,379,231	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	**3,269,872**	**-1,644,152**		**4,007,046**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
800	Road Repaires	2,410,150	96
600	HIV/AIDS Committees	100,000	4
		0	0
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	2,510,150	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
800	ROADS REPAIR AND MAINTENANCE	2,466,147	59
800	REHABILITATION OF WHOLESALEMARKET	1,000,000	24
265	PURCHASE OF GENERATOR	500,000	12
265	SOLARPOWER IMPROVEMENT SERVICE	120,000	3
600	HIV/AIDS WARD	100,000	2
	All Other Projects (0 projects)	0	0
	TOTAL	4,186,147	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	122.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	109.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	149.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

Province: CENTRAL

L A CODE: 206 Karuri Town Council
Summary Profile Fiscal Year 2005/2006

District: KIAMBU

(Values in KShs)

No. of Employees:	58	No. of Councillors:	10	Business Permit Schedule: 10	
Total Yearly Salaries:	10,123,158	Total Civic Costs:	3,333,235	Business Permit Base Value	500
Average/Employee:	174,537	Average/Councillor:	333,324		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	18,126,488	18,126,488	100.00	26,901,712	148.4
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,300,000	130.0
Sub-Total	18,126,488	19,126,488	105.5	28,201,712	147.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	6,050,000	6,639,100	109.7	8,020,000	120.8
Market Fees	782,000	1,373,503	175.6	1,480,000	107.8
Others	5,298,478	5,924,077	68.1	8,693,500	146.7
Sub-Total	12,130,478	13,936,680	114.9	18,193,500	130.5
TOTAL REVENUES	30,256,966	33,063,168	109.3	46,395,212	140.3
EXPENDITURES					
Civic	2,260,000	3,333,235	147.5	2,985,200	89.6
L A Personnel	9,393,383	10,123,158	107.8	10,343,628	102.2
L A Operations	4,439,500	5,106,745	115.0	7,756,000	151.9
L A Maintenance	4,492,240	2,422,985	53.9	8,910,000	367.7
TOTAL Recurrent Expenditures	20,585,123	20,986,123	101.9	29,994,828	142.9
RECURRENT SURPLUS/DEFICITS	**9,671,843**	**12,077,045**	**124.9**	**16,400,384**	**135.8**
CAPITAL EXPENDITURES	7,158,048	8,158,048	114.0	10,200,000	125.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,513,795**	**3,918,997**	**155.9**	**6,200,384**	**158.2**
DEBT RESOLUTION REPAYMENTS	1,958,105	6,060,316	309.5	5,818,094	96.0
UNCOMMITED SURPLUS/DEFICITS	**555,690**	**-2,141,319**		**382,290**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
805	Murraming Waguthu to A C K Road	1,500,000	18
805	Murraming Muigi Road	1,400,000	17
305	Purchase of Vehicle	1,108,048	14
805	Murraming Kagongo Road	650,000	8
805	Murraming Ruaka shopping centre	600,000	7
	All Other Projects (10 projects)	2,900,000	36
	TOTAL	8,158,048	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	ROAD REHABILITATION RWENO MUNYAKA	1,500,000	15
405	Rehabilitation of Roads	1,500,000	15
405	ROAD REHABILITATION GACHARAGE,GATURU ROAD	1,500,000	15
360	PURCHASE OF EXHAUSTER	1,080,000	11
405	ROAD REHABILITATION NJORO ROAD	1,000,000	10
	All Other Projects (6 projects)	3,620,000	35
	TOTAL	10,200,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	114.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	101.9	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:	309.5	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

Province: NYANZA

L A CODE: 211 Kehancha Municipal Council
Summary Profile Fiscal Year 2005/2006

District: KURIA

(Values in KShs)

No of Employees	110	No of Councillors	30	Business Permit Schedule	8
Total Yearly Salaries	14,041,681	Total Civic Costs	8,120,338	Business Permit Base Value	350
Average/Employee	127,652	Average/Councillor	270,678		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,044,682	21,044,682	100 00	31,093,541	147 8
Road Maintenance Levy Fund (RMLF)	500,000	1,475,200	295.0	1,653,164	112 1
Sub-Total	21,544,682	22,519,882	104 5	32,746,705	145 4
Local Revenues					
CILOR	0	0	0 0	0	0 0
Property Rates	0	0	0 0	0	0 0
Single Business Permit	3,363,150	2,144,620	63 8	4,123,744	192 3
Market Fees	4,231,281	2,627,172	62 1	5,315,303	202 3
Others	10,041,141	18,892,109	90 0	20,993,625	111 1
Sub-Total	17,635,572	23,663,901	134.2	30,432,672	128 6
TOTAL REVENUES	39,180,254	46,183,783	117.9	63,179,377	136 8
EXPENDITURES					
Civic	3,804,000	8,120,338	213 5	8,699,000	107 1
L A Personnel	19,179,692	14,041,681	73 2	17,246,434	122 8
L A Operations	6,209,766	8,377,230	134 9	5,456,227	65 1
L A Maintenance	1,805,000	1,657,887	91 8	4,028,164	243 0
TOTAL Recurrent Expenditures	30,998,458	32,197,136	103 9	35,429,825	110 0
RECURRENT SURPLUS/DEFICITS	**8,181,796**	**13,986,647**	**170.9**	**27,749,552**	**198.4**
CAPITAL EXPENDITURES	6,320,000	9,689,671	153 3	21,384,225	220 7
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	**1,861,796**	**4,296,976**	**230.8**	**6,365,327**	**148.1**
DEBT RESOLUTION REPAYMENTS	3,494,000	0	0 0	1,933,862	0 0
UNCOMMITED SURPLUS/DEFICITS	**-1,632,204**	**4,296,976**		**4,431,465**	**103.1**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
365	ROAD GRADER	3,758,736	39
405	RURAL ACCESS ROADS	2,392,123	25
360	NAIROBI TOYOTA	1,631,675	17
210	MUNICIPAL STADIUM	500,000	5
260	NEW KEHANCHA MARKET	350,000	4
	All Other Projects (8 projects)	1,057,137	11
	TOTAL	9,689,671	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
260	NEW KEHANCHA MARKET	8,756,350	41
405	RURAL ACCESS ROADS	3,587,875	17
700	MUNICIPAL SPORTS GROUND	3,500,000	16
360	CIVIC CAR	1,600,000	7
605	PUBLIC PIT LATRINES	960,000	4
	All Other Projects (8 projects)	2,980,000	14
	TOTAL	21,384,225	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	61 6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	25 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	25 2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	134 2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	103 9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	153 3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 216 Keiyo County Council
Summary Profile Fiscal Year 2005/2006

District: KEIYO

(Values in KShs)

No. of Employees:	31	No. of Councillors:	28	Business Permit Schedule: 7	
Total Yearly Salaries:	7,740,192	Total Civic Costs:	6,994,436	Business Permit Base Value	300
Average/Employee:	249,684	Average/Councillor:	249,801		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,796,778	13,796,778	100.00	19,988,870	144.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,796,778	13,796,778	100.0	19,988,870	144.9
Local Revenues					
CILOR	4,634,760	1,970,598	42.5	4,634,760	235.2
Property Rates	1,270,290	1,453,946	114.5	1,570,290	108.0
Single Business Permit	2,450,000	2,136,700	87.2	2,500,000	117.0
Market Fees	287,400	328,780	114.4	379,500	115.4
Others	2,369,092	6,770,593	169.8	3,986,629	58.9
Sub-Total	11,011,542	12,660,617	115.0	13,071,179	103.2
TOTAL REVENUES	24,808,320	26,457,395	106.6	33,060,049	125.0
EXPENDITURES					
Civic	4,386,670	6,994,436	159.4	7,710,000	110.2
L A Personnel	9,315,145	7,740,192	83.1	8,346,387	107.8
L A Operations	1,650,725	4,955,300	300.2	2,527,725	51.0
L A Maintenance	238,500	618,015	259.1	299,000	48.4
TOTAL Recurrent Expenditures	15,591,040	20,307,943	130.3	18,883,112	93.0
RECURRENT SURPLUS/DEFICITS	**9,217,280**	**6,149,452**	**66.7**	**14,176,937**	**230.5**
CAPITAL EXPENDITURES	4,180,000	1,421,268	34.0	7,455,000	524.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,037,280**	**4,728,184**	**93.9**	**6,721,937**	**142.2**
DEBT RESOLUTION REPAYMENTS	5,061,000	4,815,128	95.1	4,815,900	100.0
UNCOMMITED SURPLUS/DEFICITS	**-23,720**	**-86,944**	**366.5**	**1,906,037**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Koige Water Project	100,000	7
900	Enou Water Project	100,000	7
900	Luguitany Water Project	100,000	7
500	Kokwapmesewe Primary School	99,940	7
500	Kapchorwa Nursery School	99,930	7
	All Other Projects (12 projects)	921,398	65
	TOTAL	1,421,268	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	Purchase of Motor Vehicle	2,580,000	35
900	Metkei Kirgit A.I Service	600,000	8
265	Stock Auction Kamwosor & Kipchetem	600,000	8
900	Chepkorio Tea Nursery	600,000	8
999	Valuation Roll	500,000	7
	All Other Projects (9 projects)	2,575,000	35
	TOTAL	7,455,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	69.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	34.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	115.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	130.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	34.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	95.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 221 Kendu Bay Town Council

Province: NYANZA **Summary Profile Fiscal Year 2005/2006** **District: RACHUONYO**

(Values in KShs)

No. of Employees:	30	No. of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	918,180	Total Civic Costs.	330,974	Business Permit Base Value	500
Average/Employee:	30,606	Average/Councillor:	41,372		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,720,286	4,720,286	100 00	6,339,554	134.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,720,286	4,720,286	100.0	6,339,554	134.3
Local Revenues					
CILOR	0	0	0.0	280,046	0.0
Property Rates	113,280	91,004	80.3	200,054	219.8
Single Business Permit	700,000	636,030	90.9	600,000	94.3
Market Fees	863,360	864,500	100.1	600,818	69.5
Others	976,970	855,748	82.4	1,037,900	121.3
Sub-Total	2,653,610	2,447,282	92.2	2,718,818	111.1
TOTAL REVENUES	7,373,896	7,167,568	97.2	9,058,372	126.4
EXPENDITURES					
Civic	715,600	330,974	46 3	1,139,600	344.3
L A Personnel	4,866,732	918,180	18.9	4,050,276	441.1
L A Operations	1,040,000	1,649,395	158.6	250,000	15.2
L A Maintenance	100,000	-5,017,166	-5,017.2	30,000	-0.6
TOTAL Recurrent Expenditures	6,722,332	-2,118,617	-31.5	5,469,876	-258.2
RECURRENT SURPLUS/DEFICITS	**651,564**	**9,286,185**	**1,425.2**	**3,588,496**	**38.6**
CAPITAL EXPENDITURES	2,254,700	1,096,000	48.6	2,165,054	197.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-1,603,136**	**8,190,185**		**1,423,442**	**17.4**
DEBT RESOLUTION REPAYMENTS	1,850,000	5,481,536	296.3	1,777,509	32.4
UNCOMMITED SURPLUS/DEFICITS	**-3,453,136**	**2,708,649**		**-354,067**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Bursaries	200,000	18
900	St. Johns Seka Secondary	200,000	18
295	Town Hall and Offices	198,000	18
240	Renovation of Kogweno Oriang' Dispensary	150,000	14
900	Extension Seka Mixed Secondary	110,000	10
	All Other Projects (5 projects)	238,000	22
	TOTAL	1,096,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
240	MAGAO DIDPENSARY	770,766	36
300	PURCHASE OF COMPUTER EQUIPMENTS	400,000	18
905	PUBLIC TOILETS	221,072	10
405	REPAIR OF ACCESS ROADS	221,072	10
310	DESKS TO PRIMARY SCHOOLS	221,072	10
	All Other Projects (2 projects)	331,072	15
	TOTAL	2,165,054	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	62.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	39.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio.	-15 6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	92.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	-31.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	48 6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	296 3	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 226 Kericho Municipal Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

Province: RIFT VALLEY **District: KERICHO**

No. of Employees:	217	No. of Councillors:	20	Business Permit Schedule:	10
Total Yearly Salaries:	27,413,553	Total Civic Costs:	12,823,944	Business Permit Base Value	500
Average/Employee:	126,330	Average/Councillor:	641,197		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,701,064	19,701,064	100.00	29,504,018	149.8
Road Maintenance Levy Fund (RMLF)	5,391,194	4,064,241	75.4	5,391,194	132.6
Sub-Total	25,092,258	23,765,305	94.7	34,895,212	146.8
Local Revenues					
CILOR	9,291,000	9,624,012	103.6	16,000,000	166.3
Property Rates	15,740,000	13,500,152	85.8	15,763,389	116.8
Single Business Permit	4,074,400	3,450,792	84.7	3,500,000	101.4
Market Fees	6,593,510	4,523,955	68.6	5,023,850	111.0
Others	41,044,404	23,413,736	53.8	43,510,661	185.8
Sub-Total	76,743,314	54,512,647	71.0	83,797,900	153.7
TOTAL REVENUES	101,835,572	78,277,952	76.9	118,693,112	151.6
EXPENDITURES					
Civic	12,604,984	12,823,944	101.7	10,129,117	79.0
L A Personnel	36,924,910	27,413,553	74.2	36,110,322	131.7
L A Operations	21,188,283	10,002,658	47.2	33,620,296	336.1
L A Maintenance	5,449,135	1,176,669	21.6	4,685,100	398.2
TOTAL Recurrent Expenditures	76,167,312	51,416,824	67.5	84,544,835	164.4
RECURRENT SURPLUS/DEFICITS	**25,668,260**	**26,861,128**	**104.6**	**34,148,277**	**127.1**
CAPITAL EXPENDITURES	7,431,513	14,555,633	195.9	17,702,411	121.6
LOAN REPAYMENTS	3,944,870	3,500,000	88.7	3,844,962	109.9
NET SURPLUS/DEFICITS	**22,181,617**	**8,805,495**	**39.7**	**12,600,904**	**143.1**
DEBT RESOLUTION REPAYMENTS	7,880,426	11,032,926	140.0	11,901,607	107.9
UNCOMMITED SURPLUS/DEFICITS	**14,301,191**	**-2,227,431**		**699,297**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	NHC	5,500,000	38
500	CONSTRUCTION OF SCHOOLS	2,405,532	17
900	BURSARY	2,391,180	16
230	UP-GRADING ROADS	2,122,620	15
500	CONSTRUCTION OF NURSERY SCHOOL	743,808	5
	All Other Projects (8 projects)	1,392,493	10
	TOTAL	14,555,633	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	CONSTRUCTION OF SCHOOLS	5,500,000	31
900	SELF HELP GROUPS	1,592,000	9
405	ROADS	1,590,000	9
999	CONSULT. FEES FOR BY-LAWS AND FINAL A/C & GRF	1,573,773	9
900	BURSARY	1,398,000	8
	All Other Projects (15 projects)	6,048,638	34
	TOTAL	17,702,411	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.4	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:	71.0	Total LocalRevenues 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:	195.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	140.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

Province: NYANZA

L A CODE: 231 Keroka Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: KISII

No. of Employees:	67	No. of Councillors:	13	Business Permit Schedule.	9		
Total Yearly Salaries:	5,370,685	Total Civic Costs:	2,345,475	Business Permit Base Value		400	
Average/Employee:	80,159	Average/Councillor:	180,421				

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,343,651	7,343,651	100.00	10,352,510	141.0
Road Maintenance Levy Fund (RMLF)	0	397,866	0.0	1,600,000	402.1
Sub-Total	7,343,651	7,741,517	105.4	11,952,510	154.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,720,000	2,077,390	76.4	2,000,000	96.3
Market Fees	3,026,500	3,774,630	124.7	3,295,000	87.3
Others	3,270,919	5,309,815	147.4	3,601,522	67.8
Sub-Total	9,017,419	11,161,835	123.8	8,896,522	79.7
TOTAL REVENUES.	16,361,070	18,903,352	115.5	20,849,032	110.3
EXPENDITURES					
Civic	2,132,000	2,345,475	110.0	2,400,000	102.3
L A Personnel	10,211,055	5,370,685	52.6	9,314,128	173.4
L A Operations	480,000	3,942,746	821.4	1,603,710	40.7
L A Maintenance	455,000	1,068,940	234.9	659,925	61.7
TOTAL Recurrent Expenditures	13,278,055	12,727,846	95.9	13,977,763	109.8
RECURRENT SURPLUS/DEFICITS	**3,083,015**	**6,175,506**	**200.3**	**6,871,269**	**111.3**
CAPITAL EXPENDITURES	6,179,833	1,416,650	22.9	4,797,607	338.7
LOAN REPAYMENTS	0	0	0.0	0	0 0
NET SURPLUS/DEFICITS	**-3,096,818**	**4,758,856**		**2,073,662**	**43.6**
DEBT RESOLUTION REPAYMENTS	1,895,000	5,868,801	309.7	2,054,903	35.0
UNCOMMITED SURPLUS/DEFICITS	**-4,991,818**	**-1,109,945**	**22.2**	**18,759**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Market Stalls Construction	948,650	67
450	Roads Construction	468,000	33
		0	0
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	1,416,650	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	CONSTRUCTION OF MARKET STALLS	1,937,000	40
230	JUA KALI	1,070,502	22
400	REFUSE TRUCK	1,069,267	22
400	ROAD CONSTRUCTION	720,838	15
		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	4,797,607	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	63.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	70.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio.	18.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	123.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	95.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	22.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	309.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

Province: CENTRAL

L A CODE: 236 Kerugoya/Kutus Municipal Council

Summary Profile Fiscal Year 2005/2006

District: KIRINYAGA

(Values in KShs)

No. of Employees:	122	No. of Councillors:	9	Business Permit Schedule:	12
Total Yearly Salaries:	19,376,195	Total Civic Costs:	4,991,781	Business Permit Base Value	700
Average/Employee:	158,821	Average/Councillor:	554,642		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,978,101	9,978,101	100.00	14,546,007	145.8
Road Maintenance Levy Fund (RMLF)	1,500,000	1,130,645	75.4	1,500,000	132.7
Sub-Total	11,478,101	11,108,746	96.8	16,046,007	144.4
Local Revenues					
CILOR	767,256	622,776	81.2	332,744	53.4
Property Rates	1,600,000	3,351,470	209.5	2,072,000	61.8
Single Business Permit	9,300,000	11,084,482	119.2	9,320,000	84.1
Market Fees	4,476,000	4,190,595	93.6	4,700,000	.112.2
Others	12,630,500	14,690,756	96.4	15,240,167	103.7
Sub-Total	28,773,756	33,940,079	118.0	31,664,911	93.3
TOTAL REVENUES	40,251,857	45,048,825	111.9	47,710,918	105.9
EXPENDITURES					
Civic	3,747,000	4,991,781	133.2	4,979,000	99.7
L A Personnel	21,164,589	19,376,195	91.6	20,843,962	107.6
L A Operations	7,741,820	7,831,103	101.2	9,791,270	125.0
L A Maintenance	1,479,440	1,061,627	71.8	1,077,000	101.4
TOTAL Recurrent Expenditures	34,132,849	33,260,706	97.4	36,691,232	110.3
RECURRENT SURPLUS/DEFICITS	**6,119,008**	**11,788,119**	**192.6**	**11,019,686**	**93.5**
CAPITAL EXPENDITURES	4,873,659	3,594,808	73.8	10,411,800	289.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,245,349**	**8,193,311**	**657.9**	**607,886**	**7.4**
DEBT RESOLUTION REPAYMENTS	800,000	1,461,480	182.7	813,195	55.6
UNCOMMITED SURPLUS/DEFICITS	**445,349**	**6,731,831**	**1,511.6**	**-205,309**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
0	Grading of Council access roads	1,863,022	52
0	Old Kutus market construction materials	594,948	17
0	Kutus South Water Intake	438,270	12
0	Rehabilitation of Council verhicles	311,116	9
0	Construction of Rianguru bridge	274,867	8
	All Other Projects (2 projects)	112,585	3
	TOTAL	3,594,808	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	KERUGOYA MARKET REHABILITATION	1,500,000	14
100	STRATEGIC PLAN	1,500,000	14
800	MAINTAINANCE OF ROADS	1,500,000	14
300	PURCHASE OF COMPUTER EQUIPMENTS	720,000	7
900	INSTALLATION OF PIPED WATER	620,000	6
	All Other Projects (11 projects)	4,571,800	44
	TOTAL	10,411,800	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	118.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	73.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	182.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 241 Kiambu County Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: KIAMBU

No. of Employees:	141	No. of Councillors:	26	Business Permit Schedule:	7
Total Yearly Salaries:	33,574,489	Total Civic Costs:	5,990,565	Business Permit Base Value	300
Average/Employee:	238,117	Average/Councillor:	230,406		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	38,181,798	38,181,798	100.00	56,647,141	148.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	38,181,798	38,181,798	100.0	56,647,141	148.4
Local Revenues					
CILOR	1,706,215	903,766	53.0	1,716,291	189.9
Property Rates	150,000	223,130	148.8	45,000	20.2
Single Business Permit	17,200,000	18,495,650	107.5	19,000,000	102.7
Market Fees	6,063,000	5,297,392	87.4	1,915,848	36.2
Others	8,600,000	8,745,901	30.7	28,473,884	325.6
Sub-Total	33,719,215	33,665,839	99.8	51,151,023	151.9
TOTAL REVENUES	71,901,013	71,847,637	99.9	107,798,164	150.0
EXPENDITURES					
Civic	5,796,000	5,990,565	103.4	10,338,000	172.6
L A Personnel	29,532,835	33,574,489	113.7	28,427,773	84.7
L A Operations	12,706,800	8,567,542	67.4	15,060,000	175.8
L A Maintenance	5,627,999	1,669,274	29.7	6,962,000	417.1
TOTAL Recurrent Expenditures	53,663,634	49,801,870	92.8	60,787,773	122.1
RECURRENT SURPLUS/DEFICITS	**18,237,379**	**22,045,767**	**120.9**	**47,010,391**	**213.2**
CAPITAL EXPENDITURES	10,500,000	5,328,776	50.8	37,049,600	695.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**7,737,379**	**16,716,991**	**216.1**	**9,960,791**	**59.6**
DEBT RESOLUTION REPAYMENTS	7,400,000	6,100,000	82.4	9,600,000	157.4
UNCOMMITED SURPLUS/DEFICITS	**337,379**	**10,616,991**	**3,146.9**	**360,791**	**3.4**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	VEHICLE PURCHASE ADMIN	2,163,794	41
230	MTCN OF ACCESS ROADS	875,092	16
230	MTCN OF ACCESS ROADS NYANDUMA	355,520	7
230	MURRAMING OF TINGANGA ROADS	277,950	5
505	LARE PR SCHOOL MATERIALS	269,030	5
	All Other Projects (12 projects)	1,387,390	26
	TOTAL	5,328,776	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	Bus Park, Mkt, Rds Rehabilitation etc (GITHUNGURI)	10,895,000	29
405	Const of School, Roads etc (Kijabe)	8,471,000	23
900	Purchase of Dumping Site (Githunguri)	2,000,000	5
405	Const of Roads, Borehole etc (Lari)	1,895,000	5
405	Purch of Mkt Land & Const of Sec Schl (Ikinu)	1,695,000	5
	All Other Projects (24 projects)	12,093,600	33
	TOTAL	37,049,600	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	22.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	99.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	92.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	50.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	82.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 246 Kiambu Municipal Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

Province: CENTRAL **District: KIAMBU**

No. of Employees:	164	No. of Councillors:	10	Business Permit Schedule:	12
Total Yearly Salaries:	26,454,125	Total Civic Costs:	4,107,416	Business Permit Base Value	700
Average/Employee:	161,306	Average/Councillor:	410,742		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,322,654	13,322,654	100.00	19,557,175	146.8
Road Maintenance Levy Fund (RMLF)	0	1,130,815	0.0	1,716,291	151.8
Sub-Total	13,322,654	14,453,469	108.5	21,273,466	147.2
Local Revenues					
CILOR	0	157,539	0.0	806,268	511.8
Property Rates	4,950,000	6,199,318	125.2	7,170,000	115.7
Single Business Permit	11,060,000	9,167,448	82.9	15,307,000	167.0
Market Fees	4,648,000	4,038,152	86.9	5,250,000	130.0
Others	23,842,000	21,212,412	137.3	15,453,000	72.8
Sub-Total	44,500,000	40,774,869	91.6	43,986,268	107.9
TOTAL REVENUES	57,822,654	55,228,338	95.5	65,259,734	118.2
EXPENDITURES					
Civic	3,660,000	4,107,416	112.2	6,329,000	154.1
L A Personnel	27,161,700	26,454,125	97.4	22,806,461	86.2
L A Operations	7,460,100	8,600,080	115.3	17,421,966	202.6
L A Maintenance	5,853,000	2,744,063	46.9	4,230,000	154.2
TOTAL Recurrent Expenditures	44,134,800	41,905,684	94.9	50,787,427	121.2
RECURRENT SURPLUS/DEFICITS	**13,687,854**	**13,322,654**	**97.3**	**14,472,307**	**108.6**
CAPITAL EXPENDITURES	2,750,000	6,259,717	227.6	10,123,466	161.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**10,937,854**	**7,062,937**	**64.6**	**4,348,841**	**61.6**
DEBT RESOLUTION REPAYMENTS	8,573,991	7,053,991	82.3	11,150,000	158.1
UNCOMMITED SURPLUS/DEFICITS	**2,363,863**	**8,946**	**0.4**	**-6,801,159**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Repair of Kangoya/Ndumberi Road	1,511,054	24
405	Rehabilitation of Access Roads	1,300,000	21
900	Water supply	950,000	15
360	Purchase of Motor Vehicle	680,000	11
905	Completion of Karunga B/H	600,000	10
	All Other Projects (3 projects)	1,218,663	19
	TOTAL	6,259,717	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	Roads(Road Maintenance Levy Fund)	1,716,291	17
360	Purchase of Mayor's Civic Car	1,500,000	15
400	Contribution to Roads Maintenance Levy Projects	650,000	6
405	Rehabilitation of Access Roads	600,000	6
905	Extension of Water Supply	600,000	6
	All Other Projects (20 projects)	5,057,175	50
	TOTAL	10,123,466	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	17.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	91.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	94.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	227.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	82.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

Province: CENTRAL

L A CODE: 251 Kikuyu Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: KIAMBU

No. of Employees	164	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	25,359,000	Total Civic Costs:	3,366,580	Business Permit Base Value	350
Average/Employee:	154,628	Average/Councillor:	420,823		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,088,649	20,088,649	100 00	29,478,992	146.7
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0.0
Sub-Total	20,088,649	20,088,649	100 0	29,478,992	146.7
Local Revenues					
CILOR	550,692	0	0.0	550,692	0.0
Property Rates	250,000	980,652	392.3	1,480,000	150 9
Single Business Permit	16,106,400	15,490,360	96.2	15,550,000	100 4
Market Fees	12,441,350	13,821,630	111.1	13,176,185	95 3
Others	9,385,500	16,119,068	137 0	11,763,500	73.0
Sub-Total	38,733,942	46,411,710	119.8	42,520,377	91.6
TOTAL REVENUES	58,822,591	66,500,359	113 1	71,999,369	108.3
EXPENDITURES					
Civic	3,150,000	3,366,580	106 9	3,860,000	114 7
L A Personnel	26,543,571	25,359,000	95 5	25,434,362	100.3
L A Operations	11,658,000	12,939,684	111 0	14,937,000	115.4
L A Maintenance	3,985,000	1,985,652	49.8	5,985,000	301.4
TOTAL Recurrent Expenditures	45,336,571	43,650,916	96.3	50,216,362	115.0
RECURRENT SURPLUS/DEFICITS	**13,486,020**	**22,849,443**	**169.4**	**21,783,007**	**95.3**
CAPITAL EXPENDITURES	7,550,000	3,432,239	45 5	16,853,660	491.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,936,020**	**19,417,204**	**327.1**	**4,929,347**	**25.4**
DEBT RESOLUTION REPAYMENTS	5,950,000	4,676,359	78 6	7,203,123	154.0
UNCOMMITED SURPLUS/DEFICITS	**-13,980**	**14,740,845**		**-2,273,776**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Gikuni- nyathuna road	800,000	23
905	Ruku - warter project	684,435	20
805	Kikuyu buspark	483,692	14
999	Kanjeru - karesheni	445,000	13
300	Computers and printers	428,000	12
	All Other Projects (4 projects)	591,112	17
	TOTAL	3,432,239	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
400	MURRAMING OF TRADING CENTRES	2,000,000	12
305	COMPUTERIZATION	900,000	5
405	KERWA-KANYANJARA NDUMA ROAD	900,000	5
500	CONSTRUCTION OF RIU-NDERI PRIMARY SCHOOL	900,000	5
900	RUKU WATER PROJECT	880,000	5
	All Other Projects (26 projects)	11,273,660	67
	TOTAL	16,853,660	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	56 1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	31 3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	7 7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	119 8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	96 3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	45 5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	78.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 256 Kilifi County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

Province: COAST

District: KILIFI

No. of Employees:	89	No. of Councillors:	36	Business Permit Schedule: 8	
Total Yearly Salaries:	14,443,565	Total Civic Costs:	13,341,000	Business Permit Base Value	350
Average/Employee:	162,287	Average/Councillor:	370,583		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	53,368,984	53,368,984	100.00	79,964,790	149.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	53,368,984	53,368,984	100.0	79,964,790	149.8
Local Revenues					
CILOR	6,000,000	1,275,383	21.3	6,000,700	470.5
Property Rates	4,110,000	489,454	11.9	800,000	163.4
Single Business Permit	4,500,000	6,108,730	135.7	6,000,000	98.2
Market Fees	300,000	682,945	227.6	900,000	131.8
Others	19,178,000	23,606,266	62.0	38,096,000	161.4
Sub-Total	34,088,000	32,162,778	94.4	51,796,700	161.0
TOTAL REVENUES	87,456,984	85,531,762	97.8	131,761,490	154.0
EXPENDITURES					
Civic	9,190,000	13,341,000	145.2	16,692,300	125.1
L A Personnel	15,836,477	14,443,565	91.2	16,512,186	114.3
L A Operations	18,677,500	49,220,980	263.5	31,637,780	64.3
L A Maintenance	3,158,000	2,818,360	89.2	5,945,000	210.9
TOTAL Recurrent Expenditures	46,861,977	79,823,905	170.3	70,787,266	88.7
RECURRENT SURPLUS/DEFICITS	**40,595,007**	**5,707,857**	**14.1**	**60,974,224**	**1,068.3**
CAPITAL EXPENDITURES	29,399,980	16,867,100	57.4	52,060,183	308.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**11,195,027**	**-11,159,243**		**8,914,041**	
DEBT RESOLUTION REPAYMENTS	6,809,993	5,994,926	88.0	7,000,000	116.8
UNCOMMITED SURPLUS/DEFICITS	**4,385,034**	**-17,154,169**		**1,914,041**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF MOTOR VEHICLE	3,500,000	21
245	RIMA RA PERA DISPENSARY	1,625,978	10
265	KALOLENI MARKET WALL	895,000	5
900	BAMBA-WATER TANK	818,901	5
240	SOKOKE DISPENSARY	770,273	5
	All Other Projects (18 projects)	9,256,948	55
	TOTAL	16,867,100	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	PIPED WATER	20,000,000	38
999	PURCHASE OF PLOT MTWAPA	15,000,000	29
360	PURCHASE OF MOTOR VEHICLE	4,000,000	8
300	PURCHASE OF COMPUTER H/WARE	1,500,000	3
999	ELECTRIC FENCE	1,000,000	2
	All Other Projects (26 projects)	10,560,183	20
	TOTAL	52,060,183	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	32.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.9	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:	94.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	170.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	57.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	88.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 261 Kilifi Town Council

Province: COAST | **Summary Profile Fiscal Year 2005/2006** | **District: KILIFI**

(Values in KShs)

No. of Employees:	68	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	11,122,979	Total Civic Costs:	2,862,399	Business Permit Base Value	500
Average/Employee:	163,573	Average/Councillor:	286,240		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	18,657,659	18,657,659	100.00	27,947,591	149.8
Road Maintenance Levy Fund (RMLF)	1,949,896	596,767	30.6	1,949,896	326.7
Sub-Total	20,607,555	19,254,426	93.4	29,897,487	155.3
Local Revenues					
CILOR	1,404,806	116,457	8.3	1,404,806	1,206 3
Property Rates	3,504,213	7,452,467	212.7	5,349,923	71 8
Single Business Permit	2,736,020	3,080,369	112.6	3,219,088	104.5
Market Fees	1,146,360	1,657,600	144.6	1,537,118	92.7
Others	9,265,942	13,003,880	79.2	16,422,432	126.3
Sub-Total	18,057,341	25,310,773	140.2	27,933,387	110.4
TOTAL REVENUES	38,664,896	44,565,199	115.3	57,830,854	129.8
EXPENDITURES					
Civic	2,836,000	2,862,399	100.9	3,392,000	118 5
L A Personnel	13,397,322	11,122,979	83.0	11,902,811	107.0
L A Operations	6,970,189	6,808,546	97.7	7,282,200	107.0
L A Maintenance	4,816,122	683,765	14.2	5,368,906	785.2
TOTAL Recurrent Expenditures	28,019,633	21,477,689	76.7	27,945,917	130.1
RECURRENT SURPLUS/DEFICITS	**10,645,263**	**23,087,510**	**216.9**	**29,884,937**	**129.4**
CAPITAL EXPENDITURES	6,950,000	5,869,104	84.4	21,995,512	374.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**3,695,263**	**17,218,406**	**466.0**	**7,889,425**	**45.8**
DEBT RESOLUTION REPAYMENTS	3,385,001	3,385,001	100.0	3,995,900	118.0
UNCOMMITED SURPLUS/DEFICITS	**310,262**	**13,833,405**	**4,458.6**	**3,893,525**	**28.1**

Implemented Projects 2005/2006			
Code	**Project Description**	**Amount (KShs)**	**%**
999	BUS-PARK	2,437,528	42
240	COSNTRUCTION OF DISPENSARY	750,000	13
900	PRUCHASE OF COMPUTERS	700,000	12
240	COSNTRUCTION OF DISPENSARY	507,656	9
900	PURCHASE OF WATER TANK	480,000	8
	All Other Projects (3 projects)	993,920	17
	TOTAL	5,869,104	100

Planned Projects 2006/2007			
Code	**Project Description**	**Amount (KShs)**	**%**
405	MURAMING OF KONJORA ROAD	5,500,000	25
200	CONSTRUCTION OF TOWN HALL	4,000,000	18
800	BUS PARK PHASE 11	3,600,000	16
100	PREPARATION FO STRATEGIC PLAN	1,000,000	5
355	PURCHASE OF MOTOR CYCLES	945,512	4
	All Other Projects (13 projects)	6,950,000	32
	TOTAL	21,995,512	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.0	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.	140 2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	76.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	84.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

Province: WESTERN

L A CODE: 266 Kimilili Municipal Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: BUNGOMA

No. of Employees:	143	No. of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	8,473,886	Total Civic Costs:	1,668,802	Business Permit Base Value	500
Average/Employee:	59,258	Average/Councillor:	208,600		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,134,373	12,134,373	100.00	17,691,627	145.8
Road Maintenance Levy Fund (RMLF)	1,300,000	397,866	30.6	1,702,500	427.9
Sub-Total	13,434,373	12,532,239	93.3	19,394,127	154.8
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	1,173,575	117.4	850,000	72.4
Market Fees	1,810,000	2,622,000	144.9	2,230,000	85.0
Others	6,118,000	9,262,164	119.1	7,779,700	84.0
Sub-Total	8,928,000	13,057,739	146.3	10,859,700	83.2
TOTAL REVENUES	22,362,373	25,589,978	114.4	30,253,827	118.2
EXPENDITURES					
Civic	1,393,000	1,668,802	119.8	2,093,000	125.4
L A Personnel	11,100,634	8,473,886	76.3	10,282,408	121.3
L A Operations	2,063,000	7,102,838	344.3	3,930,000	55.3
L A Maintenance	460,000	801,008	174.1	750,000	93.6
TOTAL Recurrent Expenditures	15,016,634	18,046,534	120.2	17,055,408	94.5
RECURRENT SURPLUS/DEFICITS	**7,345,739**	**7,543,444**	**102.7**	**13,198,419**	**175.0**
CAPITAL EXPENDITURES	4,812,000	3,085,714	64.1	9,398,028	304.6
LOAN REPAYMENTS	100,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,633,739**	**4,457,730**	**169.3**	**3,800,391**	**85.3**
DEBT RESOLUTION REPAYMENTS	2,525,000	3,066,864	121.5	3,526,000	115.0
UNCOMMITED SURPLUS/DEFICITS	**108,739**	**1,390,866**	**1,279.1**	**274,391**	**19.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Town Hall	1,076,728	35
905	Water	809,000	26
999	Strategic Plan	425,000	14
405	Roads	397,866	13
999	Valuation Roll	250,000	8
	All Other Projects (1 projects)	127,120	4
	TOTAL	3,085,714	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	Right sizing	2,248,028	24
405	Roads	2,128,000	23
350	Purchase of Tractor	1,600,000	17
999	Valuation Roll	1,000,000	11
310	School Desks	1,000,000	11
	All Other Projects (3 projects)	1,422,000	15
	TOTAL	9,398,028	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	62.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	33.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	146.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	120.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditur
Capital Expenditure Performance Ratio:	64.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	121.5	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 271 Kipkelion Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: KERICHO

No. of Employees:	16	No. of Councillors:	10	Business Permit Schedule: 10	
Total Yearly Salaries:	2,826,120	Total Civic Costs:	1,712,547	Business Permit Base Value	500
Average/Employee:	176,633	Average/Councillor:	171,255		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,066,502	6,066,502	100.00	8,407,753	138.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,066,502	6,066,502	100.0	8,407,753	138.6
Local Revenues					
CILOR	48,745	0	0.0	48,745	0.0
Property Rates	780,000	761,294	97.6	815,000	107.1
Single Business Permit	622,000	731,434	117.6	780,000	106.6
Market Fees	940,000	561,165	59.7	960,000	171.1
Others	1,346,050	1,722,849	155.3	1,109,675	64.4
Sub-Total	3,736,795	3,776,742	101.1	3,713,420	98.3
TOTAL REVENUES	9,803,297	9,843,244	100.4	12,121,173	123.1
EXPENDITURES					
Civic	2,468,000	1,712,547	69.4	1,478,000	86.3
L A Personnel	3,450,170	2,826,120	81.9	2,954,018	104.5
L A Operations	1,367,500	3,063,093	224.0	3,076,715	100.4
L A Maintenance	893,000	2,367,001	265.1	1,116,000	47.1
TOTAL Recurrent Expenditures	8,178,670	9,968,761	121.9	8,624,733	86.5
RECURRENT SURPLUS/DEFICITS	**1,624,627**	**-125,517**		**3,496,440**	
CAPITAL EXPENDITURES	2,008,290	2,008,000	100.0	2,480,810	123.5
LOAN REPAYMENTS	145,000	140,000	96.6	145,000	103.6
NET SURPLUS/DEFICITS	**-238,663**	**-2,273,517**	**952.6**	**870,630**	
DEBT RESOLUTION REPAYMENTS	0	3,067,248	0.0	108,000	3.5
UNCOMMITED SURPLUS/DEFICITS	**-238,663**	**-5,340,765**	**2,237.8**	**762,630**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	SCHOOLS	560,000	28
900	WATER	360,000	18
999	COMMUNITY DEVELOPMENT ASSISTANCE	250,000	12
700	SOCIAL HALL	250,000	12
100	ADMINISTRATIVE SUPPORT SERVINCE	198,000	10
	All Other Projects (4 projects)	390,000	19
	TOTAL	2,008,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	SCHOOLS	900,000	36
240	DISPENSARIES	330,000	13
999	COFFEE FACTORY	300,000	12
200	SOCIAL HALL	300,000	12
999	CATTLE DIPS	270,000	11
	All Other Projects (2 projects)	380,810	15
	TOTAL	2,480,810	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	101.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	121.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 276 Kipsigis County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: KERICHO

No. of Employees	112	No. of Councillors	42	Business Permit Schedule	7
Total Yearly Salaries	15,983,660	Total Civic Costs	12,175,624	Business Permit Base Value	300
Average/Employee	142,711	Average/Councillor	289,896		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	34,544,591	34,544,591	100 00	51,118,031	148 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	34,544,591	34,544,591	100 0	51,118,031	148 0
Local Revenues					
CILOR	2,814,000	280,285	10 0	2,814,000	1,004 0
Property Rates	12,588,915	4,204,426	33.4	0	0 0
Single Business Permit	4,100,000	3,436,520	83 8	4,500,000	130 9
Market Fees	4,800,000	3,255,715	67 8	5,200,000	159 7
Others	21,244,958	18,626,776	86 5	21,545,652	115 7
Sub-Total	45,547,873	29,803,722	65 4	34,059,652	114 3
TOTAL REVENUES	80,092,464	64,348,313	80 3	85,177,683	132 4
EXPENDITURES					
Civic	8,541,400	12,175,624	142 5	13,031,400	107 0
L A Personnel	20,225,205	15,983,660	79 0	21,038,435	131 6
L A Operations	17,918,474	12,504,098	69 8	16,763,284	134 1
L A Maintenance	4,271,700	3,887,700	91 0	6,685,420	172 0
TOTAL Recurrent Expenditures	50,956,779	44,551,082	87 4	57,518,539	129 1
RECURRENT SURPLUS/DEFICITS	**29,135,685**	**19,797,231**	**67.9**	**27,659,144**	**139.7**
CAPITAL EXPENDITURES	9,150,000	8,278,790	90 5	13,228,800	159 8
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	**19,985,685**	**11,518,441**	**57.6**	**14,430,344**	**125.3**
DEBT RESOLUTION REPAYMENTS	11,986,872	7,739,748	64 6	8,517,768	110 1
UNCOMMITED SURPLUS/DEFICITS	**7,998,813**	**3,778,693**	**47.2**	**5,912,576**	**156.5**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
245	Koisagat Dispensary	400,000	5
405	Soliat roads	233,783	3
999	Soin	201,270	2
245	Kamwingi Dispensary	200,000	2
245	Chepkosilen Dispensary	200,000	2
	All Other Projects (73 projects)	7,043,737	85
	TOTAL	8,278,790	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	Council vehicle	3,000,000	23
245	Dispensaries	2,517,500	19
360	Land	2,500,000	19
405	Roads	1,225,000	9
360	Fort-ternan Offices	1,026,300	8
	All Other Projects (4 projects)	2,960,000	22
	TOTAL	13,228,800	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	47 9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	22 1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	27 3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	65 4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	87 4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	90 5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	64 6	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL | **L A CODE: 281 Kirinyaga County Council** | **District: KIRINYAGA**

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

No of Employees:	55	No of Councillors:	26	Business Permit Schedule:	10
Total Yearly Salaries	47,756,675	Total Civic Costs	13,971,782	Business Permit Base Value	500
Average/Employee	868,303	Average/Councillor	537,376		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	46,886,501	46,886,501	100 00	69,886,311	149 1
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	46,886,501	46,886,501	100.0	69,886,311	149 1
Local Revenues					
CILOR	1,135,236	368,977	32.5	1,135,236	307.7
Property Rates	3,800,000	3,091,780	81 4	4,300,000	139 1
Single Business Permit	27,000,000	31,081,675	115 1	29,800,000	95 9
Market Fees	9,595,000	13,356,568	139 2	13,260,678	99 3
Others	21,777,263	25,673,639	99 4	25,829,000	100 6
Sub-Total	63,307,499	73,572,639	116 2	74,324,914	101 0
TOTAL REVENUES	110,194,000	120,459,140	109.3	144,211,225	119.7
EXPENDITURES					
Civic	11,038,280	13,971,782	126 6	14,781,000	105 8
L A Personnel	53,174,769	47,756,675	89 8	46,872,141	98 1
L A Operations	14,953,543	25,748,988	172 2	24,729,100	96.0
L A Maintenance	3,350,000	5,681,160	169 6	7,130,000	125 5
TOTAL Recurrent Expenditures	82,516,592	93,158,605	112 9	93,512,241	100 4
RECURRENT SURPLUS/DEFICITS	**27,677,408**	**27,300,535**	**98.6**	**50,698,984**	**185.7**
CAPITAL EXPENDITURES	17,494,000	29,367,825	167 9	34,830,000	118 6
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	**10,183,408**	**-2,067,290**		**15,868,984**	
DEBT RESOLUTION REPAYMENTS	10,181,771	21,539,587	211 6	14,430,000	67 0
UNCOMMITED SURPLUS/DEFICITS	**1,637**	**-23,606,877**		**1,438,984**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
265	Wanguru Market	7,388,954	25
999	Balance b/f	6,988,182	24
370	Rehabiltation Of KSL 064	2,267,920	8
999	Various Ward Community Project	1,785,896	6
265	Kagio Market Rehabiltation	1,566,000	5
	All Other Projects (34 projects)	9,370,873	32
	TOTAL	29,367,825	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
100	Purchace of a lorry	6,000,000	17
999	Various Wards Development Funds	4,000,000	11
260	Construction of Wanguru Hyper Market	3,000,000	9
999	Rehabilitation of Grader KWE 212	2,000,000	6
100	Purchase of pick up	2,000,000	6
	All Other Projects (43 projects)	17,830,000	51
	TOTAL	34,830,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	64 2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	31 1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	15.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	116 2	Total LocalRevenues 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	167 9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	211 6	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 286 Kisii Municipal Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: KISII

No. of Employees:	310	No. of Councillors:	18	Business Permit Schedule: 13	
Total Yearly Salaries:	39,343,932	Total Civic Costs:	4,165,582	Business Permit Base Value	850
Average/Employee:	126,916	Average/Councillor:	231,421		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,635,423	15,635,423	100.00	23,302,870	149.0
Road Maintenance Levy Fund (RMLF)	4,943,688	3,726,604	75.4	7,488,294	200.9
Sub-Total	20,579,111	19,362,027	94.1	30,791,164	159.0
Local Revenues					
CILOR	4,200,000	43,761	1.0	4,200,000	9,597.6
Property Rates	3,912,731	3,417,189	87.3	4,000,000	117.1
Single Business Permit	7,950,000	9,702,279	122.0	8,643,126	89.1
Market Fees	14,313,700	18,709,150	130.7	16,124,000	86.2
Others	13,895,232	24,249,726	138.7	17,482,800	72.1
Sub-Total	44,271,663	56,122,105	126.8	50,449,926	89.9
TOTAL REVENUES	64,850,774	75,484,132	116.4	81,241,090	107.6
EXPENDITURES					
Civic	2,664,000	4,165,582	156.4	5,444,300	130.7
L A Personnel	36,622,994	39,343,932	107.4	37,769,564	96.0
L A Operations	4,921,749	3,799,691	77.2	6,852,329	180.3
L A Maintenance	6,093,608	512,773	8.4	8,538,765	1,665.2
TOTAL Recurrent Expenditures	50,302,351	47,821,978	95.1	58,604,958	122.5
RECURRENT SURPLUS/DEFICITS	**14,548,423**	**27,662,154**	**190.1**	**22,636,132**	**81.8**
CAPITAL EXPENDITURES	4,200,000	2,240,493	53.3	13,397,870	598.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**10,348,423**	**25,421,661**	**245.7**	**9,238,262**	**36.3**
DEBT RESOLUTION REPAYMENTS	10,348,423	11,100,439	107.3	10,255,000	92.4
UNCOMMITED SURPLUS/DEFICITS	0	**14,321,222**		**-1,016,738**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
245	Nyabioto Dispensary	446,015	20
245	Mwamogesa Dispensary	419,205	19
505	2 Class rooms Kiongongi Primary School	300,546	13
405	Opening Kiamwasi Nyamataro Road	181,500	8
505	Two Class Rooms Nyansancha Primary	176,646	8
	All Other Projects (7 projects)	716,581	32
	TOTAL	2,240,493	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
265	Purchase of Tractor and Tailer in Town hall	2,500,000	19
265	Purchase of Front Shovel in Town hall	1,500,000	11
405	CBD Road Maintenance in Town Hall	1,412,870	11
255	Purchase of 6 Computers & Server Networking in Town Hall	1,200,000	9
240	Nyabioto Dispensary in Nyamokenye	1,000,000	7
	All Other Projects (25 projects)	5,785,000	43
	TOTAL	13,397,870	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	72.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	22.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	126.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	95.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	53.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	107.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 291 Kisumu County Council

Province: NYANZA | **Summary Profile Fiscal Year 2005/2006** | District: KISUMU

(Values in KShs)

No. of Employees:	52	No. of Councillors:	11	Business Permit Schedule:	5
Total Yearly Salaries:	8,550,595	Total Civic Costs:	3,589,477	Business Permit Base Value	200
Average/Employee:	164,435	Average/Councillor:	326,316		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,354,739	20,354,739	100.00	29,844,975	146.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,354,739	20,354,739	100.0	29,844,975	146.6
Local Revenues					
CILOR	646,286	765,797	118.5	646,286	84.4
Property Rates	99,000	145,683	147.2	300,000	205.9
Single Business Permit	1,221,000	1,506,552	123.4	1,400,000	92.9
Market Fees	1,200,000	1,590,192	132.5	1,280,000	80.5
Others	3,253,837	4,467,544	189.5	2,356,931	52.8
Sub-Total	6,420,123	8,475,768	132.0	5,983,217	70.6
TOTAL REVENUES	26,774,862	28,830,507	107.7	35,828,192	124.3
EXPENDITURES					
Civic	2,299,000	3,589,477	156.1	3,751,600	104.5
L A Personnel	10,658,498	8,550,595	80.2	9,773,413	114.3
L A Operations	3,863,759	3,681,901	95.3	3,672,259	99.7
L A Maintenance	1,105,000	1,477,611	133.7	1,287,500	87.1
TOTAL Recurrent Expenditures	17,926,257	17,299,584	96.5	18,484,772	106.9
RECURRENT SURPLUS/DEFICITS	**8,848,605**	**11,530,923**	**130.3**	**17,343,420**	**150.4**
CAPITAL EXPENDITURES	5,011,547	3,814,574	76.1	10,152,041	266.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**3,837,058**	**7,716,349**	**201.1**	**7,191,379**	**93.2**
DEBT RESOLUTION REPAYMENTS	3,776,107	3,586,708	95.0	6,692,456	186.6
UNCOMMITED SURPLUS/DEFICITS	**60,951**	**4,129,641**	**6,775.3**	**498,923**	**12.1**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of Council Vehicle	1,557,799	41
205	Renovation of County Hall (Part)	765,000	20
405	Rehabilitation of Feeder Roads	501,580	13
405	Kondege-Ojola Road Grading	277,440	7
405	Construction of Magada Foot Bridge	99,500	3
	All Other Projects (13 projects)	613,255	16
	TOTAL	3,814,574	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
250	CONSTRUCTION OF MASENO HOSTEL	4,313,025	42
900	COUNCIL VEHICLE (PICK-UP)	2,000,000	20
205	REHABILITATION OF COUNCIL HALL	1,000,000	10
900	KOMBEWA WATER PROJECT	500,000	5
900	SINKING OF SHALLOW WELL AT ASAT BEACH	300,000	3
	All Other Projects (9 projects)	2,039,016	20
	TOTAL	10,152,041	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	20.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	132.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	96.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	76.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	95.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 296 Kisumu Municipal Council

Province: NYANZA | **Summary Profile Fiscal Year 2005/2006** | **District: KISUMU**

(Values in KShs)

No. of Employees:	1,131	No. of Councillors:	22	Business Permit Schedule:	14
Total Yearly Salaries:	164,853,191	Total Civic Costs:	15,275,538	Business Permit Base Value	1,000
Average/Employee:	145,759	Average/Councillor:	694,343		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	96,429,002	96,429,002	100.00	148,441,472	153.9
Road Maintenance Levy Fund (RMLF)	29,282,709	8,869,136	30.3	35,685,412	402.4
Sub-Total	125,711,711	105,298,138	83.8	184,126,884	174.9
Local Revenues					
CILOR	8,134,034	11,673,316	143.5	12,999,999	111.4
Property Rates	48,337,557	60,031,926	124.2	69,029,396	115.0
Single Business Permit	40,160,480	42,907,490	106.8	53,058,176	123.7
Market Fees	0	26,911,751	0.0	39,611,280	147.2
Others	164,148,170	135,077,203	57.6	234,563,267	173.7
Sub-Total	260,780,241	276,601,686	106.1	409,262,118	148.0
TOTAL REVENUES	386,491,952	381,899,824	98.8	593,389,002	155.4
EXPENDITURES					
Civic	10,619,680	15,275,538	143.8	17,972,000	117.7
L A Personnel	195,003,468	164,853,191	84.5	193,587,677	117.4
L A Operations	88,824,266	64,580,244	72.7	92,863,488	143.8
L A Maintenance	17,513,233	32,281,061	184.3	142,654,663	441.9
TOTAL Recurrent Expenditures	311,960,647	276,990,034	88.8	447,077,828	161.4
RECURRENT SURPLUS/DEFICITS	**74,531,305**	**104,909,790**	**140.8**	**146,311,174**	**139.5**
CAPITAL EXPENDITURES	31,742,065	30,764,355	96.9	67,581,512	219.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**42,789,240**	**74,145,435**	**173.3**	**78,729,662**	**106.2**
DEBT RESOLUTION REPAYMENTS	42,185,452	57,960,326	137.4	77,999,757	134.6
UNCOMMITED SURPLUS/DEFICITS	**603,788**	**16,185,109**	**2,680.6**	**729,905**	**4.5**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF CIVIC CAR	4,427,500	14
360	PURCHASE OF TOWN CLERK VEHICLE	3,150,000	10
355	MOTOR BIKES FOR EDUCATION DEPT.	2,871,000	9
360	PURCHASE OF MOH VEHICLE	2,129,920	7
360	PURCHASE OF ENVR/ DSS VEHICLE	2,129,920	7
	All Other Projects (29 projects)	16,056,015	52
	TOTAL	30,764,355	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	MULTI PURPOSE GRADER	20,000,000	30
400	GALAXY - EZRA GUMBER LOOP ROAD	9,374,210	14
400	NYAMASARIA - KIBOS ROAD	6,108,000	9
200	CONSTRUCTION OF TOWN HALL ANNEX	6,000,000	9
400	PEFA - ARINA - MANYATTA RING ROAD	2,860,302	4
	All Other Projects (33 projects)	23,239,000	34
	TOTAL	67,581,512	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	106.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	88.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	96.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	137.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 301 Kitale Municipal Council
Summary Profile Fiscal Year 2005/2006

District: TRANS NZOIA

(Values in KShs)

No. of Employees:	186	No. of Councillors:	16	Business Permit Schedule: 12	
Total Yearly Salaries:	28,271,493	Total Civic Costs:	7,329,450	Business Permit Base Value	700
Average/Employee:	151,997	Average/Councillor:	458,091		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	30,087,733	27,379,839	91.00	45,861,286	167.5
Road Maintenance Levy Fund (RMLF)	6,183,953	6,183,953	100.0	6,183,953	100.0
Sub-Total	36,271,686	33,563,792	92.5	52,045,239	155.1
Local Revenues					
CILOR	6,537,225	0	0.0	6,537,225	0.0
Property Rates	9,209,814	14,283,716	155.1	9,209,814	64.5
Single Business Permit	9,945,343	10,474,227	105.3	12,992,983	124.0
Market Fees	15,597,887	14,457,790	92.7	16,340,057	113.0
Others	17,398,378	22,983,050	115.4	19,920,961	86.7
Sub-Total	58,688,647	62,198,783	106.0	65,001,040	104.5
TOTAL REVENUES	94,960,333	95,762,575	100.8	117,046,279	122.2
EXPENDITURES					
Civic	4,533,669	7,329,450	161.7	6,222,699	84.9
L A Personnel	40,917,501	28,271,493	69.1	48,043,044	169.9
L A Operations	13,571,510	27,642,655	203.7	10,955,800	39.6
L A Maintenance	10,221,849	13,453,140	131.6	16,481,210	122.5
TOTAL Recurrent Expenditures	69,244,529	76,696,738	110.8	81,702,753	106.5
RECURRENT SURPLUS/DEFICITS	**25,715,804**	**19,065,837**	**74.1**	**35,343,526**	**185.4**
CAPITAL EXPENDITURES	7,838,922	7,340,892	93.6	0	0.0
LOAN REPAYMENTS	249,999	0	0.0	250,000	0.0
NET SURPLUS/DEFICITS	**18,126,881**	**11,724,945**	**64.7**	**35,093,526**	**299.3**
DEBT RESOLUTION REPAYMENTS	16,092,837	7,262,392	45.1	17,600,000	242.3
UNCOMMITED SURPLUS/DEFICITS	**2,034,044**	**4,462,553**	**219.4**	**17,493,526**	**392.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	ROAD REHABILITATION	6,183,954	84
220	RENOVATION - STADIUM	1,156,938	16
		0	0
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	7,340,892	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
240	HEALTH INFRASTRUCTURE	0	0
405	ROAD REHABILITATION	0	0
230	ELECTRICITY	0	0
255	HOUSING REHABILITATION	0	0
405	ROAD REHABILITATION	0	0
	All Other Projects (5 projects)	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	21.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	106.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	110.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	93.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	45.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 306 Kitui County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: KITUI

No. of Employees:	79	No. of Councillors:	60	Business Permit Schedule:	9
Total Yearly Salaries:	17,030,571	Total Civic Costs:	15,048,239	Business Permit Base Value	400
Average/Employee:	215,577	Average/Councillor:	250,804		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	41,535,694	41,535,694	100.00	61,630,070	148.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	41,535,694	41,535,694	100.0	61,630,070	148.4
Local Revenues					
CILOR	1,583,063	260,368	16.4	1,583,063	608.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	15,388,234	13,961,354	90.7	10,340,526	74.1
Market Fees	4,923,212	16,709,131	339.4	14,165,994	84.8
Others	7,997,881	7,031,737	36.2	19,410,911	276.0
Sub-Total	29,892,390	37,962,590	127.0	45,500,494	119.9
TOTAL REVENUES	71,428,084	79,498,284	111.3	107,130,564	134.8
EXPENDITURES					
Civic	10,572,956	15,048,239	142.3	15,969,000	106.1
L A Personnel	14,749,490	17,030,571	115.5	17,183,190	100.9
L A Operations	19,777,300	25,102,138	126.9	22,043,254	87.8
L A Maintenance	3,076,000	4,392,989	142.8	4,610,000	104.9
TOTAL Recurrent Expenditures	48,175,746	61,573,937	127.8	59,805,444	97.1
RECURRENT SURPLUS/DEFICITS	**23,252,338**	**17,924,347**	**77.1**	**47,325,120**	**264.0**
CAPITAL EXPENDITURES	14,073,585	17,238,925	122.5	40,947,419	237.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**9,178,753**	**685,422**	**7.5**	**6,377,701**	**930.5**
DEBT RESOLUTION REPAYMENTS	0	1,733,370	0.0	3,933,370	226.9
UNCOMMITED SURPLUS/DEFICITS	**9,178,753**	**-1,047,948**		**2,444,331**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
250	Multstorey Bulding	3,745,000	22
350	Purchase Vehicle	3,737,040	22
505	Support to schools	3,342,634	19
245	Support to health/ Dispensary	2,481,630	14
905	Support to water schemes	1,074,844	6
	All Other Projects (12 projects)	2,857,777	17
	TOTAL	17,238,925	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
905	NYANYAA WATER PROJECT	11,382,575	28
350	PURCHASE OF VEHICLE(HEAVY DUTY)	5,700,000	14
100	PREPARATION OF VALUATION ROLL	4,700,000	11
200	CONSTRUCTION OF MULTISTOREY BUILDING	3,000,000	7
260	PURCHASE OF STOCKYARDS	1,000,000	2
	All Other Projects (35 projects)	15,164,844	37
	TOTAL	40,947,419	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	40.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	24.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	127.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	127.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	122.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 311 Kitui Municipal Council

Province: EASTERN

Summary Profile Fiscal Year 2005/2006

District: KITUI

(Values in KShs)

No. of Employees:	103	No. of Councillors:	21	Business Permit Schedule:	6
Total Yearly Salaries:	17,317,172	Total Civic Costs:	5,303,143	Business Permit Base Value	250
Average/Employee:	168,128	Average/Councillor:	252,531		

	FY 2005/2006 Estimates	FY 2005/2006 Reported Actuals	FY 2005/2006 Efficiency (%)	FY 2006/2007 Estimates	FY 2006/2007 % Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,481,348	20,481,348	100.00	30,281,880	147.9
Road Maintenance Levy Fund (RMLF)	1,500,000	1,130,679	75.4	1,500,000	132.7
Sub-Total	**21,981,348**	**21,612,027**	**98.3**	**31,781,880**	**147.1**
Local Revenues					
CILOR	1,840,265	58,167	3.2	1,840,265	3,163.8
Property Rates	1,810,764	2,421,266	133.7	2,152,140	88.9
Single Business Permit	6,615,918	8,736,580	132.1	7,852,928	89.9
Market Fees	6,178,486	6,955,188	112.6	6,142,851	88.3
Others	9,927,660	11,720,107	85.5	13,701,668	116.9
Sub-Total	26,373,093	29,891,308	113.3	31,689,852	106.0
TOTAL REVENUES	48,354,441	51,503,335	106.5	63,471,732	123.2
EXPENDITURES					
Civic	3,900,560	5,303,143	136.0	5,624,636	106.1
L A Personnel	17,945,229	17,317,172	96.5	18,270,939	105.5
L A Operations	3,863,589	7,983,351	206.6	3,906,868	48.9
L A Maintenance	505,767	1,774,569	350.9	513,792	29.0
TOTAL Recurrent Expenditures	26,215,145	32,378,235	123.5	28,316,235	87.5
RECURRENT SURPLUS/DEFICITS	**22,139,296**	**19,125,100**	**86.4**	**35,155,497**	**183.8**
CAPITAL EXPENDITURES	12,078,809	6,964,533	57.7	17,969,118	258.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**10,060,487**	**12,160,567**	**120.9**	**17,186,379**	**141.3**
DEBT RESOLUTION REPAYMENTS	0	9,110,334	0.0	12,112,722	133.0
UNCOMMITED SURPLUS/DEFICITS	**10,060,487**	**3,050,233**	**30.3**	**5,073,657**	**166.3**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	LAND ROVER	3,628,905	52
405	SHOULDER REBUILDING	1,470,800	21
100	Strategic plan	898,650	13
240	MATERNITY WING MALUMA	299,470	4
240	WANZUA dispensary	210,125	3
	All Other Projects (4 projects)	456,583	7
	TOTAL	6,964,533	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
320	PURCHASE OF EXHAUSTER TANK	1,916,219	11
250	CONSTRUCTION OF A RESIDENTIAL HOUSE	1,200,000	7
999	PURCHASE OF LAND (STOCK MARKET)	1,000,000	6
100	PREPARATION OF ABSTRACTS OF ACCOUNTS	1,000,000	6
705	GRADING OF THE STADIUM	1,000,000	6
	All Other Projects (45 projects)	11,852,899	66
	TOTAL	17,969,118	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	49.1	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:	113.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	123.5	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:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 316 Koibatek County Council
Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: KOIBATEK

No. of Employees:	44	No. of Councillors:	41	Business Permit Schedule:	7
Total Yearly Salaries:	7,559,515	Total Civic Costs:	5,843,702	Business Permit Base Value	300
Average/Employee:	171,807	Average/Councillor:	142,529		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,828,806	15,828,806	100.00	23,272,325	147.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,828,806	15,828,806	100.0	23,272,325	147.0
Local Revenues					
CILOR	3,073,218	17,285,450	562.5	3,073,218	17.8
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,116,875	2,782,065	131.4	2,274,400	81.8
Market Fees	506,590	508,395	100.4	523,231	102.9
Others	9,516,162	9,450,597	63.8	14,817,602	156.8
Sub-Total	15,212,845	30,026,507	197.4	20,688,451	68.9
TOTAL REVENUES	31,041,651	45,855,313	147.7	43,960,776	95.9
EXPENDITURES					
Civic	3,898,680	5,843,702	149.9	6,838,680	117.0
L A Personnel	8,598,796	7,559,515	87.9	8,755,827	115.8
L A Operations	8,592,079	11,533,675	134.2	7,375,100	63.9
L A Maintenance	2,584,140	18,732,854	724.9	3,361,600	17.9
TOTAL Recurrent Expenditures	23,673,695	43,669,746	184.5	26,331,207	60.3
RECURRENT SURPLUS/DEFICITS	**7,367,956**	**2,185,567**	**29.7**	**17,629,569**	**806.6**
CAPITAL EXPENDITURES	5,060,000	18,554,730	366.7	15,264,642	82.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,307,956**	**-16,369,163**		**2,364,927**	
DEBT RESOLUTION REPAYMENTS	1,100,000	713,000	64.8	0	0.0
UNCOMMITED SURPLUS/DEFICITS	**1,207,956**	**-17,082,163**		**2,364,927**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
365	Motor Grader	16,356,000	88
260	Purchase of motor Vehicle	450,000	2
300	Purchase of computers / Programming	253,436	1
245	Waseges Dispensary 4%	249,472	1
245	Equator Health Centre	220,454	1
	All Other Projects (24 projects)	1,025,368	6
	TOTAL	18,554,730	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	MOGOTIO EQUATOR ECO- TOURISM PROJECT	4,748,642	31
350	PURCHASE OF MOTOR GRADER	2,156,000	14
200	OFFICE EXTENSION E/RAVINE-LAKE BOGORIA	800,000	5
300	PURCHASE OF COMPUTER EQUIPMENTS	700,000	5
350	PURCHASE OF EXHAUSTER	700,000	5
	All Other Projects (31 projects)	6,160,000	40
	TOTAL	15,264,642	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	197.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	184.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	366.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	64.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 321 Kwale County Council

Province: COAST | **Summary Profile Fiscal Year 2005/2006** | **District: KWALE**

(Values in KShs)

No of Employees	187	No of Councillors.	36	Business Permit Schedule. 8	
Total Yearly Salaries	23,963,618	Total Civic Costs	13,397,253	Business Permit Base Value	350
Average/Employee	128,148	Average/Councillor	372,146		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	69,639,516	69,639,516	100 00	105,162,056	151 0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	69,639,516	69,639,516	100 0	105,162,056	151 0
Local Revenues					
CILOR	8,094,192	1,678,153	20 7	8,094,192	482.3
Property Rates	13,980,193	14,481,863	103 6	10,003,476	69 1
Single Business Permit	14,342,650	10,667,750	74 4	10,342,650	97.0
Market Fees	2,823,845	3,733,622	132 2	3,081,650	82 5
Others	7,982,326	14,810,117	66 6	22,227,447	150 1
Sub-Total	47,223,206	45,371,505	96 1	53,749,415	118.5
TOTAL REVENUES	116,862,722	115,011,021	98 4	158,911,471	138 2
EXPENDITURES					
Civic	8,312,000	13,397,253	161 2	13,986,000	104 4
L A Personnel	29,520,430	23,963,618	81 2	25,970,277	108 4
L A Operations	5,591,500	11,106,778	198 6	17,830,000	160 5
L A Maintenance	1,344,600	2,034,436	151 3	8,390,000	412 4
TOTAL Recurrent Expenditures	44,768,530	50,502,085	112 8	66,176,277	131.0
RECURRENT SURPLUS/DEFICITS	**72,094,192**	**64,508,936**	**89.6**	**92,735,194**	**143.8**
CAPITAL EXPENDITURES	49,300,000	17,274,887	35 0	62,667,611	362.8
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	**22,794,192**	**47,234,049**	**207.2**	**30,067,583**	**63.7**
DEBT RESOLUTION REPAYMENTS	22,500,000	22,435,782	99 7	23,828,731	106.2
UNCOMMITED SURPLUS/DEFICITS	**294,192**	**24,798,267**	**8,429.3**	**6,238,862**	**25.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	VALUATION ROLL	3,282,000	19
900	KAMALE WATER PROJECT	1,079,859	6
900	MSAMBWENI WATER PROJECT	1,051,271	6
900	BODO-SHIRAZI WATER PROJECT	1,044,000	6
900	NG'OMBENI WATER PROJECT	1,028,363	6
	All Other Projects (14 projects)	9,789,394	57
	TOTAL	17,274,887	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	Mwanda/Pemba-Matumbi Water Project	6,000,000	10
900	Kibuyuni (Mkanda river)-Mkongani Water Project	6,000,000	10
900	Kibuyuni (Mkanda River)-Mivumoni Water Project	6,000,000	10
500	Bursary Fund	5,800,000	9
230	Streets Lights at Diani	4,400,000	7
	All Other Projects (27 projects)	34,467,611	55
	TOTAL	62,667,611	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	40 2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	59 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	26 5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	96 1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	112 8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	35 0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	99 7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 326 Kwale Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

Province: COAST | **District: KWALE**

No. of Employees:	33	No. of Councillors:	8	Business Permit Schedule: 8	
Total Yearly Salaries:	6,032,834	Total Civic Costs:	738,167	Business Permit Base Value	350
Average/Employee:	182,813	Average/Councillor:	92,271		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,776,932	5,776,932	100.00	8,013,568	138.7
Road Maintenance Levy Fund (RMLF)	2,600,000	1,507,532	58.0	2,270,000	150.6
Sub-Total	8,376,932	7,284,464	87.0	10,283,568	141.2
Local Revenues					
CILOR	2,650,000	693,549	26.2	2,650,000	382.1
Property Rates	1,400,000	714,976	51.1	620,000	86.7
Single Business Permit	977,200	785,425	80.4	983,500	125.2
Market Fees	723,600	184,190	25.5	355,000	192.7
Others	2,620,950	1,173,266	80.1	1,465,530	124.9
Sub-Total	8,371,750	3,551,406	42.4	6,074,030	171.0
TOTAL REVENUES	16,748,682	10,835,870	64.7	16,357,598	151.0
EXPENDITURES					
Civic	1,568,600	738,167	47.1	1,635,600	221.6
L A Personnel	6,174,857	6,032,834	97.7	6,047,070	100.2
L A Operations	6,185,750	2,586,338	41.8	1,641,100	63.5
L A Maintenance	2,818,000	2,664,829	94.6	2,399,000	90.0
TOTAL Recurrent Expenditures	16,747,207	12,022,168	71.8	11,722,770	97.5
RECURRENT SURPLUS/DEFICITS	**1,475**	**-1,186,298**		**4,634,828**	
CAPITAL EXPENDITURES	7,060,000	3,308,728	46.9	2,467,500	74.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-7,058,525**	**-4,495,026**	**63.7**	**2,167,328**	
DEBT RESOLUTION REPAYMENTS	0	2,316,770	0.0	1,829,950	79.0
UNCOMMITED SURPLUS/DEFICITS	**-7,058,525**	**-6,811,796**	**96.5**	**337,378**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
400	ROADS MAINTENANCE	918,026	28
400	Roads maintenance	918,026	28
260	MARKET STALLS	260,000	8
260	Market Stalls	260,000	8
240	MAZUMALUME	225,000	7
	All Other Projects (7 projects)	727,676	22
	TOTAL	3,308,728	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
400	Road maintenance	567,500	23
999	Councillors Gowns	500,000	20
900	Purchase of water pipes	500,000	20
265	Provision of electricity at the market	400,000	16
245	Ziwani Dispensary	300,000	12
	All Other Projects (1 projects)	200,000	8
	TOTAL	2,467,500	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	32.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	101.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	42.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	71.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	46.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 331 Laikipia County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2005/2006

District: LAIKIPIA

(Values in KShs)

No. of Employees:	119	No. of Councillors:	36	Business Permit Schedule:	10
Total Yearly Salaries:	19,383,784	Total Civic Costs:	11,066,311	Business Permit Base Value	500
Average/Employee:	162,889	Average/Councillor:	307,398		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,476,840	25,476,840	100.00	37,549,719	147.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,476,840	25,476,840	100.0	37,549,719	147.4
Local Revenues					
CILOR	9,211,238	3,887,531	42.2	9,211,238	236.9
Property Rates	1,669,975	2,312,769	138.5	2,612,576	113.0
Single Business Permit	5,890,320	8,594,110	145.9	7,689,385	89.5
Market Fees	960,842	1,097,285	114.2	1,260,621	114.9
Others	10,047,760	12,097,132	91.9	13,163,173	108.8
Sub-Total	27,780,135	27,988,827	100.8	33,936,993	121.3
TOTAL REVENUES	53,256,975	53,465,667	100.4	71,486,712	133.7
EXPENDITURES					
Civic	10,631,000	11,066,311	104.1	11,340,000	102.5
L A Personnel	23,104,326	19,383,784	83.9	21,993,717	113.5
L A Operations	7,805,300	6,795,670	87.1	14,904,000	219.3
L A Maintenance	615,000	900,618	146.4	1,300,000	144.3
TOTAL Recurrent Expenditures	42,155,626	38,146,383	90.5	49,537,717	129.9
RECURRENT SURPLUS/DEFICITS	**11,101,349**	**15,319,284**	**138.0**	**21,948,995**	**143.3**
CAPITAL EXPENDITURES	7,643,052	5,240,054	68.6	14,666,161	279.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**3,458,297**	**10,079,230**	**291.5**	**7,282,834**	**72.3**
DEBT RESOLUTION REPAYMENTS	0	8,045,045	0.0	7,150,000	88.9
UNCOMMITED SURPLUS/DEFICITS	**3,458,297**	**2,034,185**	**58.8**	**132,834**	**6.5**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
705	COMMUNITY BASED WATER RETICULATION	3,841,000	73
405	RURAL ROADS GRADING	1,063,266	20
205	OFFICE RENOVATION/REFURBISHMENT	185,788	4
999	ESTABLISHMENT OF TREE NURSERY	150,000	3
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	5,240,054	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
100	SURVEY AND PLANNING	3,150,000	21
405	ACCESS ROADS GRADING	2,640,000	18
100	VALUATION ROLL	2,500,000	17
805	WATER RETICULATION - INFRASTRUCTURE	1,810,000	12
260	AUCTION RINGS	1,650,000	11
	All Other Projects (4 projects)	2,916,161	20
	TOTAL	14,666,161	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	67.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	29.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	100.8	Total LocalRevenues 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:	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

Province: COAST

L A CODE: 336 Lamu County Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: LAMU

No. of Employees:	59	No. of Councillors:	30	Business Permit Schedule:	7
Total Yearly Salaries:	6,627,465	Total Civic Costs:	2,952,665	Business Permit Base Value	300
Average/Employee:	112,330	Average/Councillor:	98,422		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,390,164	14,390,164	100.00	21,234,758	147.6
Road Maintenance Levy Fund (RMLF)	0	1,397,866	0.0	1,135,000	81.2
Sub-Total	14,390,164	15,788,030	109.7	22,369,758	141.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	600,000	2,649,015	441.5	2,500,000	94.4
Single Business Permit	3,060,000	3,206,590	104.8	3,100,000	96.7
Market Fees	948,000	1,153,075	121.6	1,000,000	86.7
Others	5,307,360	5,607,603	118.2	4,745,600	84.6
Sub-Total	9,915,360	12,616,283	127.2	11,345,600	89.9
TOTAL REVENUES	24,305,524	28,404,313	116.9	33,715,358	118.7
EXPENDITURES					
Civic	2,971,428	2,952,665	99.4	5,918,000	200.4
L A Personnel	9,654,157	6,627,465	68.6	8,998,815	135.8
L A Operations	2,422,700	8,903,309	367.5	3,765,000	42.3
L A Maintenance	365,000	908,725	249.0	2,500,000	275.1
TOTAL Recurrent Expenditures	15,413,285	19,392,164	125.8	21,181,815	109.2
RECURRENT SURPLUS/DEFICITS	**8,892,239**	**9,012,149**	**101.3**	**12,533,543**	**139.1**
CAPITAL EXPENDITURES	4,210,000	3,499,481	83.1	5,800,000	165.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**4,682,239**	**5,512,668**	**117.7**	**6,733,543**	**122.1**
DEBT RESOLUTION REPAYMENTS	4,763,030	4,370,253	91.8	5,500,000	125.9
UNCOMMITED SURPLUS/DEFICITS	**-80,791**	**1,142,415**		**1,233,543**	**108.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
100	Extension of V. Roll (FY 05/06)	1,077,591	31
900	Didawaride Water Project (FY 05/06)	596,140	17
500	Padanguo Nusery School (FY 03/04)	259,650	7
500	Rehabilitation of Two Tractors (FY 05/06)	242,160	7
905	Improvement of L/ Drain system (FY 04/05)	227,498	7
	All Other Projects (11 projects)	1,096,442	31
	TOTAL	3,499,481	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF MOTOR VEHICLE	2,800,000	48
205	REHABILITATION OF COUNTY HALL	900,000	16
900	CONSTRUCTION OF KIUNGA WATER DJABIA	700,000	12
500	CONSTRUCTION OF SIYU NURSERY SCHOOL	400,000	7
500	CONSTRUCTION OF KILILANA NURSERY SCHOOL	400,000	7
	All Other Projects (2 projects)	600,000	10
	TOTAL	5,800,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.4	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:	127.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	125.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	83.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	91.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 341 Limuru Municipal Council

Province: CENTRAL

Summary Profile Fiscal Year 2005/2006

District: KIAMBU

(Values in KShs)

No. of Employees:	107	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	17,737,385	Total Civic Costs:	3,286,149	Business Permit Base Value	350
Average/Employee:	165,770	Average/Councillor:	410,769		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,183,042	10,183,042	100.00	14,621,447	143.6
Road Maintenance Levy Fund (RMLF)	1,950,260	533,921	27.4	2,468,279	462.3
Sub-Total	12,133,302	10,716,963	88.3	17,089,726	159.5
Local Revenues					
CILOR	777,750	80,307	10.3	0	0.0
Property Rates	500,000	1,894,906	379.0	1,200,000	63.3
Single Business Permit	8,500,000	8,179,668	96.2	8,200,000	100.2
Market Fees	2,959,869	3,889,954	131.4	4,210,000	108.2
Others	10,046,812	9,578,335	93.1	10,287,000	107.4
Sub-Total	22,784,431	23,623,170	103.7	23,897,000	101.2
TOTAL REVENUES	34,917,733	34,340,133	98.3	40,986,726	119.4
EXPENDITURES					
Civic	1,702,000	3,286,149	193.1	4,026,000	122.5
L A Personnel	17,100,275	17,737,385	103.7	17,826,324	100.5
L A Operations	6,159,956	10,248,351	166.4	7,565,571	73.8
L A Maintenance	2,741,224	1,909,507	69.7	3,951,451	206.9
TOTAL Recurrent Expenditures	27,703,455	33,181,392	119.8	33,369,346	100.6
RECURRENT SURPLUS/DEFICITS	**7,214,278**	**1,158,741**	**16.1**	**7,617,380**	**657.4**
CAPITAL EXPENDITURES	2,500,000	4,812,677	192.5	3,315,000	68.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**4,714,278**	**-3,653,936**		**4,302,380**	
DEBT RESOLUTION REPAYMENTS	3,420,332	2,683,214	78.4	4,098,696	152.8
UNCOMMITED SURPLUS/DEFICITS	**1,293,946**	**-6,337,150**		**203,684**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Dumping Site	2,251,507	47
999	Road Maintenance	1,344,595	28
230	Misika Electricity project	500,000	10
999	Purchase & Installation of Computers	304,345	6
905	Tigoni water Project	215,517	4
	All Other Projects (3 projects)	196,713	4
	TOTAL	4,812,677	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	Dumping Site Access Roads	800,000	24
260	Construction Of Kamirithu Market	700,000	21
999	Strategic Plan	600,000	18
905	Kiawaroga Water Project	285,000	9
999	SWITCH BOARD	240,000	7
	All Other Projects (4 projects)	690,000	21
	TOTAL	3,315,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	62.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	20.5	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:	103.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	119.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	192.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	78.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 346 Litein Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2005/2006** — **District: KERICHO**

(Values in KShs)

No. of Employees:	25	No. of Councillors:	10	Business Permit Schedule: 7	
Total Yearly Salaries:	3,495,640	Total Civic Costs:	2,482,212	Business Permit Base Value	300
Average/Employee:	139,826	Average/Councillor:	248,221		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,040,072	11,040,072	100.00	15,871,593	143.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,040,072	11,040,072	100.0	15,871,593	143.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	256,000	154,000	60.2	120,000	77.9
Single Business Permit	2,400,000	2,266,834	94.5	3,244,900	143.1
Market Fees	2,679,360	1,891,255	70.6	3,286,560	173.8
Others	4,921,598	4,705,951	94.2	4,993,938	106.1
Sub-Total	10,256,958	9,018,040	87.9	11,645,398	129.1
TOTAL REVENUES	21,297,030	20,058,112	94.2	27,516,991	137.2
EXPENDITURES					
Civic	2,033,000	2,482,212	122.1	3,028,600	122.0
L A Personnel	5,217,175	3,495,640	67.0	5,187,557	148.4
L A Operations	3,051,286	4,216,873	138.2	4,261,400	101.1
L A Maintenance	2,029,000	1,997,460	98.4	1,039,000	52.0
TOTAL Recurrent Expenditures	12,330,461	12,192,185	98.9	13,516,557	110.9
RECURRENT SURPLUS/DEFICITS	**8,966,569**	**7,865,927**	**87.7**	**14,000,434**	**178.0**
CAPITAL EXPENDITURES	9,024,043	4,980,000	55.2	10,722,956	215.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-57,474**	**2,885,927**		**3,277,478**	**113.6**
DEBT RESOLUTION REPAYMENTS	2,178,784	2,500,144	114.7	2,772,300	110.9
UNCOMMITED SURPLUS/DEFICITS	**-2,236,258**	**385,783**		**505,178**	**130.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
100	OFFICE CONSTRUCTION	1,500,000	30
100	VALUATION ROLL PREPARATION	800,000	16
100	STRATEGIC PLAN PREPARATION	350,000	7
999	LITEIN SLAUGTHER HOUSE RENOVATION	350,000	7
500	KORONGOI NURSERY SCHOOL	300,000	6
	All Other Projects (7 projects)	1,680,000	34
	TOTAL	4,980,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	Purchase of vehicle	2,900,000	27
400	Litein Slaughter Hosue	1,600,000	15
100	Valuation Roll Preparation	800,000	7
400	Litein Bus Park	800,000	7
900	Drainage & Sanitation	700,000	7
	All Other Projects (13 projects)	3,922,956	37
	TOTAL	10,722,956	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	68.1	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:	87.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	98.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	55.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	114.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 351 Lodwar Municipal Council

Summary Profile Fiscal Year 2005/2006

District: TURKANA

(Values in KShs)

No. of Employees:	28	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	1,413,904	Total Civic Costs:	1,458,490	Business Permit Base Value	500
Average/Employee:	50,497	Average/Councillor:	182,311		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,513,406	10,513,406	100.00	15,417,398	146.6
Road Maintenance Levy Fund (RMLF)	1,500,000	533,919	35.6	1,716,274	321.4
Sub-Total	12,013,406	11,047,325	92.0	17,133,672	155.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,429,810	791,000	55.3	920,000	116.3
Market Fees	300,000	465,600	155.2	550,000	118.1
Others	2,801,000	2,568,320	143.5	1,789,760	69.7
Sub-Total	4,530,810	3,824,920	84.4	3,259,760	85.2
TOTAL REVENUES	16,544,216	14,872,245	89.9	20,393,432	137.1
EXPENDITURES					
Civic	2,676,000	1,458,490	54.5	2,985,000	204.7
L A Personnel	3,534,838	1,413,904	40.0	7,267,062	514.0
L A Operations	452,000	1,569,852	347.3	773,000	49.2
L A Maintenance	55,000	69,740	126.8	1,746,274	2,504.0
TOTAL Recurrent Expenditures	6,717,838	4,511,986	67.2	12,771,336	283.1
RECURRENT SURPLUS/DEFICITS	**9,826,378**	**10,360,259**	**105.4**	**7,622,096**	**73.6**
CAPITAL EXPENDITURES	6,700,000	3,939,706	58.8	5,500,000	139.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**3,126,378**	**6,420,553**	**205.4**	**2,122,096**	**33.1**
DEBT RESOLUTION REPAYMENTS	2,317,140	9,316,294	402.1	2,039,343	21.9
UNCOMMITED SURPLUS/DEFICITS	**809,238**	**-2,895,741**		**82,753**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	BURSARY	2,032,609	52
900	RROAD MAINTENANCE	1,057,097	27
999	NURSERY SCHOOLS	600,000	15
999	JOINT LOAN BOARD	250,000	6
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	3,939,706	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	Motor vehicle	2,000,000	36
999	Bursary	2,000,000	36
500	NURSERY SCHOOLS	1,000,000	18
999	Joint loan board	500,000	9
		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	5,500,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	53.1	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:	84.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	67.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	58.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	402.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 356 Londiani Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: KERICHO

No. of Employees:	30	No. of Councillors:	9	Business Permit Schedule: 7	
Total Yearly Salaries:	3,732,720	Total Civic Costs:	1,391,220	Business Permit Base Value	300
Average/Employee:	124,424	Average/Councillor:	154,580		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,663,306	6,663,306	100.00	9,338,449	140.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,663,306	6,663,306	100.0	9,338,449	140.1
Local Revenues					
CILOR	800,000	212,309	26.5	800,000	376.8
Property Rates	612,400	629,847	102.8	749,770	119.0
Single Business Permit	599,751	594,876	99.2	867,460	145.8
Market Fees	221,250	407,450	184.2	624,650	153.3
Others	1,694,189	2,085,813	96.7	2,157,089	103.4
Sub-Total	3,927,590	3,930,295	100.1	5,198,969	132.3
TOTAL REVENUES	10,590,896	10,593,601	100.0	14,537,418	137.2
EXPENDITURES					
Civic	997,594	1,391,220	139.5	1,617,834	116.3
L A Personnel	5,330,087	3,732,720	70.0	5,361,515	143.6
L A Operations	1,645,073	1,215,231	73.9	1,690,471	139.1
L A Maintenance	356,142	4,387,801	1,232.0	1,539,995	35.1
TOTAL Recurrent Expenditures	8,328,896	10,726,972	128.8	10,209,815	95.2
RECURRENT SURPLUS/DEFICITS	**2,262,000**	**-133,371**		**4,327,603**	
CAPITAL EXPENDITURES	1,650,000	0	0.0	2,000,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**612,000**	**-133,371**		**2,327,603**	
DEBT RESOLUTION REPAYMENTS	1,100,000	1,669,167	151.7	2,233,858	133.8
UNCOMMITED SURPLUS/DEFICITS	**-488,000**	**-1,802,538**	**369.4**	**93,745**	

Implemented Projects 2005/2006

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

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	COUNCIL EXHA. TANK	200,000	10
999	COUNCIL MOTOR BIKES	200,000	10
800	LONDIANI TOWNSHIP OPEN DRAINAGE	200,000	10
800	KIMASIAN SUB LOCATION BRI./ROADS	155,000	8
800	CHEBEWOR SUB LOC. BRIDGE	155,000	8
	All Other Projects (34 projects)	1,090,000	55
	TOTAL	2,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	20.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	100.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	128.8	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:	151.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 361 Luanda Town Council

Summary Profile Fiscal Year 2005/2006

District: VIHIGA

(Values in KShs)

No. of Employees:	48	No. of Councillors:	9	Business Permit Schedule:	9
Total Yearly Salaries:	5,290,480	Total Civic Costs:	2,579,088	Business Permit Base Value	400
Average/Employee:	110,218	Average/Councillor:	286,565		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,339,969	10,319,373	91.00	16,464,833	159.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,339,969	10,319,373	91.0	16,464,833	159.6
Local Revenues					
CILOR	8,963	0	0.0	8,963	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,201,980	1,296,455	107.9	1,389,000	107.1
Market Fees	4,084,825	3,428,840	83.9	3,835,106	111.8
Others	1,289,454	2,095,517	155.0	1,351,578	64.5
Sub-Total	6,585,222	6,820,812	103.6	6,584,647	96.5
TOTAL REVENUES	17,925,191	17,140,185	95.6	23,049,480	134.5
EXPENDITURES					
Civic	2,109,400	2,579,088	122.3	1,892,400	73.4
L A Personnel	8,097,962	5,290,480	65.3	10,649,859	201.3
L A Operations	1,867,000	2,911,209	155.9	1,270,000	43.6
L A Maintenance	160,000	290,008	181.3	37,000	12.8
TOTAL Recurrent Expenditures	12,234,362	11,070,785	90.5	13,849,259	125.1
RECURRENT SURPLUS/DEFICITS	**5,690,829**	**6,069,400**	**106.7**	**9,200,221**	**151.6**
CAPITAL EXPENDITURES	3,401,990	3,931,641	115.6	6,451,285	164.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,288,839**	**2,137,759**	**93.4**	**2,748,936**	**128.6**
DEBT RESOLUTION REPAYMENTS	1,022,151	1,918,173	187.7	2,304,948	120.2
UNCOMMITED SURPLUS/DEFICITS	**1,266,688**	**219,586**	**17.3**	**443,988**	**202.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF CIVIC CAR	800,000	20
509	DONATION OF MATERIALS TO SCHOOLS	778,257	20
999	CONSTRUCTION OF WOODEN BRIDGES	527,450	13
505	BURSARY	466,400	12
200	CONSTRUCTION OF TOWN HALL	397,931	10
	All Other Projects (5 projects)	961,603	24
	TOTAL	3,931,641	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF CIVIC CAR	1,800,000	28
505	BURSARY	900,000	14
505	SUPPLY OF BUILDING MATERIALS TO SCHOOLS	800,000	12
200	CONSTRUCTION OF TOWN HALL	500,000	8
320	PURCHASE OF LAND FOR JUA KALI SHEDS	500,000	8
	All Other Projects (7 projects)	1,951,285	30
	TOTAL	6,451,285	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	103.6	Total LocalRevenues 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:	115.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	187.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 366 Lugari County Council

Province: WESTERN | **Summary Profile Fiscal Year 2005/2006** | **District: LUGARI**

(Values in KShs)

No. of Employees:	95	No. of Councillors:	12	Business Permit Schedule: 7	
Total Yearly Salaries:	10,568,516	Total Civic Costs:	3,667,405	Business Permit Base Value	300
Average/Employee:	111,248	Average/Councillor:	305,617		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,653,020	25,653,020	100.00	37,848,312	147.5
Road Maintenance Levy Fund (RMLF)	2,000,000	1,507,531	75.4	2,000,000	132.7
Sub-Total	27,653,020	27,160,551	98.2	39,848,312	146.7
Local Revenues					
CILOR	18,668,083	5,000,000	26.8	18,668,083	373.4
Property Rates	307,127	81,030	26.4	319,455	394.2
Single Business Permit	3,358,376	4,221,790	125.7	4,451,298	105.4
Market Fees	1,404,479	3,539,740	252.0	3,787,418	107.0
Others	5,823,473	4,648,459	117.6	3,952,434	85.0
Sub-Total	29,561,538	17,491,019	59.2	31,178,688	178.3
TOTAL REVENUES	57,214,558	44,651,570	78.0	71,027,000	159.1
EXPENDITURES					
Civic	4,174,000	3,667,405	87.9	5,839,000	159.2
L A Personnel	15,402,273	10,568,516	68.6	19,962,477	188.9
L A Operations	6,427,400	3,608,260	56.1	14,122,400	391.4
L A Maintenance	940,000	455,299	48.4	6,139,000	1,348.3
TOTAL Recurrent Expenditures	26,943,673	18,299,480	67.9	46,062,877	251.7
RECURRENT SURPLUS/DEFICITS	**30,270,885**	**26,352,090**	**87.1**	**24,964,123**	**94.7**
CAPITAL EXPENDITURES	13,000,000	15,300,000	117.7	14,760,841	96.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**17,270,885**	**11,052,090**	**64.0**	**10,203,282**	**92.3**
DEBT RESOLUTION REPAYMENTS	1,089,347	9,193,543	843.9	7,102,700	77.3
UNCOMMITED SURPLUS/DEFICITS	**16,181,538**	**1,858,547**	**11.5**	**3,100,582**	**166.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
320	PURCHASE OF CIVIC VEHICLES	5,000,000	33
405	ROADS REHABILITATION	2,200,000	14
999	PURCHASE OF MEDICAL EQUIPMENT	2,000,000	13
260	CONSTRUCTION OF BUS PARK	2,000,000	13
240	HEALTH FACILITIES	1,600,000	10
	All Other Projects (3 projects)	2,500,000	16
	TOTAL	15,300,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	ROAD REHABILITATION	3,199,579	22
240	HEALTH FACILITIES	2,456,627	17
205	OFFICE RENOVATION	1,850,000	13
900	PROTECTION OF WATER SPRINGS	1,478,737	10
999	CONSTRUCTION OF MINOR BRIDGES	1,278,316	9
	All Other Projects (6 projects)	4,497,582	30
	TOTAL	14,760,841	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	42.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	59.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	67.9	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:	843.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN | **L A CODE: 371 Machakos Municipal Council** | **District: MACHAKOS**

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

No. of Employees:	245	No. of Councillors:	18	Business Permit Schedule:	12
Total Yearly Salaries:	32,884,083	Total Civic Costs:	10,186,900	Business Permit Base Value	700
Average/Employee:	134,221	Average/Councillor:	565,939		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,518,810	25,212,585	98.80	38,204,152	151.5
Road Maintenance Levy Fund (RMLF)	10,357,330	8,277,718	79.9	10,760,664	130.0
Sub-Total	35,876,140	33,490,303	93.3	48,964,816	146.2
Local Revenues					
CILOR	882,180	116,828	13.2	1,284,750	1,099.7
Property Rates	6,663,072	11,590,218	173.9	7,564,072	65.3
Single Business Permit	100,000	8,753,702	8,753.7	10,198,954	116.5
Market Fees	12,056,360	10,321,142	85.6	12,314,010	119.3
Others	40,081,536	28,077,795	93.9	29,897,884	106.5
Sub-Total	59,783,148	58,859,685	98.5	61,259,670	104.1
TOTAL REVENUES	95,659,288	92,349,988	96.5	110,224,486	119.4
EXPENDITURES					
Civic	8,248,145	10,186,900	123.5	9,365,705	91.9
L A Personnel	37,645,636	32,884,083	87.4	32,561,217	99.0
L A Operations	22,079,130	12,393,611	56.1	22,058,298	178.0
L A Maintenance	6,051,550	3,737,577	61.8	5,354,655	143.3
TOTAL Recurrent Expenditures	74,024,461	59,202,171	80.0	69,339,875	117.1
RECURRENT SURPLUS/DEFICITS	**21,634,827**	**33,147,817**	**153.2**	**40,884,611**	**123.3**
CAPITAL EXPENDITURES	6,317,379	7,811,495	123.7	10,499,000	134.4
LOAN REPAYMENTS	1,239,660	817,384	65.9	1,248,102	152.7
NET SURPLUS/DEFICITS	**16,557,108**	**24,518,938**	**148.1**	**29,137,509**	**118.8**
DEBT RESOLUTION REPAYMENTS	3,566,926	13,334,762	373.8	13,138,632	98.5
UNCOMMITED SURPLUS/DEFICITS	**12,990,182**	**11,184,176**	**86.1**	**15,998,877**	**143.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Ngei Road - Town Hall	1,096,091	14
405	Buspark -Town Hall	978,560	13
405	Mwatu Wa Ngoma Road -Town hall	965,549	12
260	Construction of Mwanyani Bridge -Muvuti/Kiima kimwe	640,467	8
405	Construction of bridge Kimutwa	581,166	7
	All Other Projects (37 projects)	3,549,662	45
	TOTAL	7,811,495	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF A VEHICLE	2,700,000	26
360	PURCHASE OF A VEHICLE	1,000,000	10
200	CONSTRUCTION OF THE STORE	1,000,000	10
900	Mun'gala water project	580,000	6
905	Sinking of a borehole	580,000	6
	All Other Projects (20 projects)	4,639,000	44
	TOTAL	10,499,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	20.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	98.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	80.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	123.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	373.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 376 Makueni County Council
Summary Profile Fiscal Year 2005/2006

District: MAKUENI

(Values in KShs)

No. of Employees:	224	No. of Councillors:	74	Business Permit Schedule: 9	
Total Yearly Salaries:	39,294,979	Total Civic Costs:	20,704,418	Business Permit Base Value	400
Average/Employee:	175,424	Average/Councillor:	279,789		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	79,519,728	79,519,728	100.00	118,966,843	149.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	79,519,728	79,519,728	100.0	118,966,843	149.6
Local Revenues					
CILOR	1,015,351	0	0.0	1,015,351	0.0
Property Rates	3,110,000	96,380	3.1	1,621,061	1,681.9
Single Business Permit	15,155,500	16,789,360	110.8	22,995,403	137.0
Market Fees	13,546,322	7,378,790	54.5	7,370,000	99.9
Others	10,480,000	13,035,266	87.7	14,859,753	114.0
Sub-Total	43,307,173	37,299,796	86.1	47,861,568	128.3
TOTAL REVENUES	122,826,901	116,819,524	95.1	166,828,411	142.8
EXPENDITURES					
Civic	22,034,600	20,704,418	94.0	31,740,500	153.3
L A Personnel	37,558,777	39,294,979	104.6	35,937,203	91.5
L A Operations	24,207,192	13,202,136	54.5	25,097,884	190.1
L A Maintenance	2,621,386	2,201,011	84.0	7,236,770	328.8
TOTAL Recurrent Expenditures	86,421,955	75,402,544	87.2	100,012,357	132.6
RECURRENT SURPLUS/DEFICITS	**36,404,946**	**41,416,980**	**113.8**	**66,816,054**	**161.3**
CAPITAL EXPENDITURES	23,855,919	8,100,000	34.0	46,590,000	575.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**12,549,027**	**33,316,980**	**265.5**	**20,226,054**	**60.7**
DEBT RESOLUTION REPAYMENTS	12,282,690	10,764,090	87.6	20,000,000	185.8
UNCOMMITED SURPLUS/DEFICITS	**266,337**	**22,552,890**	**8,467.8**	**226,054**	**1.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	Supply of Materials to Schools (Mbitini)	360,000	4
240	Supply of materials to Dispensaries (Nzaui)	360,000	4
505	Supply of materials to Schools (Kiima Kiu)	360,000	4
505	Supply of materials to Schools (Mukaa)	360,000	4
505	Supply of materials to Schools (Kilungu)	360,000	4
	All Other Projects (18 projects)	6,300,000	78
	TOTAL	8,100,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	Purchase of Grader	12,000,000	26
405	Grading of roads	5,600,000	12
100	Valuation Roll	3,000,000	6
300	Purchase of Computers	1,500,000	3
260	Fencing of Markets and Stock Yards	1,000,000	2
	All Other Projects (68 projects)	23,490,000	50
	TOTAL	46,590,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	54.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	27.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	86.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	87.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	34.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	87.6	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 381 Makuyu Town Council
Summary Profile Fiscal Year 2005/2006

District: MARAGUA

(Values in KShs)

No. of Employees:	29	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	3,593,332	Total Civic Costs:	3,226,751	Business Permit Base Value	500
Average/Employee:	123,908	Average/Councillor:	403,344		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,120,488	7,120,488	100.00	9,934,850	139.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,120,488	7,120,488	100.0	9,934,850	139.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	522,043	0.0
Single Business Permit	2,500,000	2,881,655	115.3	2,500,000	86.8
Market Fees	500,000	969,340	193.9	700,000	72.2
Others	2,925,043	3,847,485	169.5	2,270,000	59.0
Sub-Total	5,925,043	7,698,480	129.9	5,992,043	77.8
TOTAL REVENUES	13,045,531	14,818,968	113.6	15,926,893	107.5
EXPENDITURES					
Civic	2,383,000	3,226,751	135.4	2,398,340	74.3
L A Personnel	4,897,791	3,593,332	73.4	5,186,189	144.3
L A Operations	2,081,000	3,202,155	153.9	2,154,920	67.3
L A Maintenance	1,006,000	1,624,936	161.5	710,000	43.7
TOTAL Recurrent Expenditures	10,367,791	11,647,174	112.3	10,449,449	89.7
RECURRENT SURPLUS/DEFICITS	**2,677,740**	**3,171,794**	**118.5**	**5,477,444**	**172.7**
CAPITAL EXPENDITURES	0	2,057,001	0.0	3,874,592	188.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,677,740**	**1,114,793**	**41.6**	**1,602,852**	**143.8**
DEBT RESOLUTION REPAYMENTS	1,000,000	1,212,066	121.2	1,592,690	131.4
UNCOMMITED SURPLUS/DEFICITS	**1,677,740**	**-97,273**		**10,162**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	KAMBITI SECONDARY SCHOOL	521,256	25
405	KANGANGU,CIUMBU ROADS	341,552	17
505	THANGIRA SECONDARY	247,505	12
505	P.K. SECONDARY SCHOOL	177,000	9
505	P.K. PRIMARY SCHOOL	173,824	8
	All Other Projects (9 projects)	595,864	29
	TOTAL	2,057,001	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
605	PROPOSED BUS PARK AT KENOL	1,238,444	32
260	GAKUNGU MARKET PROJECT	856,148	22
100	VALUATION FOR PLOTS	300,000	8
605	STRATEGIC PLAN	270,000	7
100	VALUATION OF COUNCIL ASSETS	250,000	6
	All Other Projects (11 projects)	960,000	25
	TOTAL	3,874,592	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	70.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	27.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	129.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	112.3	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:	121.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 386 Malaba Town Council

Province: WESTERN **Summary Profile Fiscal Year 2005/2006** **District: TESO**

(Values in KShs)

No. of Employees:	83	No. of Councillors:	13	Business Permit Schedule: 9	
Total Yearly Salaries:	11,062,810	Total Civic Costs:	3,893,602	Business Permit Base Value	400
Average/Employee:	133,287	Average/Councillor:	299,508		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,229,709	7,229,709	100.00	10,265,402	142.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,229,709	7,229,709	100.0	10,265,402	142.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,012,029	552,150	54.6	787,767	142.7
Market Fees	1,162,095	955,253	82.2	1,323,494	138.5
Others	19,410,623	25,360,930	114.1	22,235,619	87.7
Sub-Total	21,584,747	26,868,333	124.5	24,346,880	90.6
TOTAL REVENUES	28,814,456	34,098,042	118.3	34,612,282	101.5
EXPENDITURES					
Civic	2,301,600	3,893,602	169.2	3,500,000	89.9
L A Personnel	11,734,144	11,062,810	94.3	15,992,735	144.6
L A Operations	5,173,000	8,471,499	163.8	5,790,000	68.3
L A Maintenance	1,158,000	3,161,980	273.1	2,060,000	65.1
TOTAL Recurrent Expenditures	20,366,744	26,589,891	130.6	27,342,735	102.8
RECURRENT SURPLUS/DEFICITS	**8,447,712**	**7,508,151**	**88.9**	**7,269,547**	**96.8**
CAPITAL EXPENDITURES	4,551,823	6,417,149	141.0	6,070,000	94.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**3,895,889**	**1,091,002**	**28.0**	**1,199,547**	**109.9**
DEBT RESOLUTION REPAYMENTS	320,000	320,000	100.0	1,175,402	367.3
UNCOMMITED SURPLUS/DEFICITS	**3,575,889**	**771,002**	**21.6**	**24,145**	**3.1**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	SOCIAL CENTRE	2,776,000	43
500	PROVISION OF EDUCATIONAL FACILITIES	727,111	11
925	PROVISION OF DRINKING WATER	500,558	8
999	PURCHASE OF DUSTBINS	500,000	8
400	CONSTRUCTION OF TRAILER PARK	427,000	7
	All Other Projects (8 projects)	1,486,480	23
	TOTAL	6,417,149	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF TRACTOR	2,000,000	33
260	CONSTRUCTION OF A MODERN MARKET	1,000,000	16
500	IMPROVE. OF EDUCATION FACILITIES	800,000	13
405	IMPROVEMENT OF ACCESS ROADS	800,000	13
900	CONSTRUCTION OF LAGOONS	500,000	8
	All Other Projects (4 projects)	970,000	16
	TOTAL	6,070,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	52.5	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:	124.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	130.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	141.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 391 Malakisi Town Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: BUNGOMA

No of Employees	21	No. of Councillors.	8	Business Permit Schedule	7
Total Yearly Salaries	2,272,695	Total Civic Costs	1,937,315	Business Permit Base Value	300
Average/Employee	108,224	Average/Councillor	242,164		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,639,565	6,639,565	100 00	9,297,363	140 0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,639,565	6,639,565	100 0	9,297,363	140.0
Local Revenues					
CILOR	0	0	0 0	0	0.0
Property Rates	18,725	4,409	23 5	189,137	4,289 8
Single Business Permit	522,632	551,755	105 6	499,910	90 6
Market Fees	356,650	332,445	93 2	349,355	105 1
Others	167,895	242,473	213 9	113,346	46.7
Sub-Total	1,065,902	1,131,082	106 1	1,151,748	101 8
TOTAL REVENUES	7,705,467	7,770,647	100 8	10,449,111	134.5
EXPENDITURES					
Civic	1,516,000	1,937,315	127 8	1,643,200	84 8
L A Personnel	2,657,997	2,272,695	85.5	2,618,743	115 2
L A Operations	1,011,700	1,370,791	135 5	1,119,000	81.6
L A Maintenance	125,000	0	0 0	150,000	0 0
TOTAL Recurrent Expenditures	5,310,697	5,580,801	105 1	5,530,943	99.1
RECURRENT SURPLUS/DEFICITS	**2,394,770**	**2,189,846**	**91.4**	**4,918,168**	**224.6**
CAPITAL EXPENDITURES	1,930,000	1,435,000	74 4	3,600,000	250 9
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	**464,770**	**754,846**	**162.4**	**1,318,168**	**174.6**
DEBT RESOLUTION REPAYMENTS	754,886	722,765	95 7	1,194,811	165 3
UNCOMMITED SURPLUS/DEFICITS	**-290,116**	**32,081**		**123,357**	**384.5**

	Implemented Projects 2005/2006		
Code	**Project Description**	**Amount (KShs)**	**%**
500	4 ECD CLASSROOMS	840,000	59
999	STRATEGIC PLAN	250,000	17
405	4 HAND DUG WALLS	245,000	17
999	COUNCIL BY LAWS	100,000	7
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	1,435,000	100

	Planned Projects 2006/2007		
Code	**Project Description**	**Amount (KShs)**	**%**
500	ECD CLASSROOMS	1,200,000	33
100	MALAKISI TOWN REPLANNING	600,000	17
405	ACCESS ROADS AND BRIDGES	490,000	14
905	REHABILITATION OFHAND DUG WELLS & DAM	480,000	13
265	PREPARATION OF STRATEGIC PLAN	300,000	8
	All Other Projects (3 projects)	530,000	15
	TOTAL	3,600,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	57 6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	24 2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	34 7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	106 1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	105 1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	74 4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	95 7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 396 Malava Town Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: KAKAMEGA

No. of Employees:	32	No. of Councillors:	6	Business Permit Schedule: 8	
Total Yearly Salaries:	1,922,128	Total Civic Costs:	1,283,901	Business Permit Base Value	350
Average/Employee:	60,067	Average/Councillor:	213,984		

	FY 2005/2006 Estimates	FY 2005/2006 Reported Actuals	FY 2005/2006 Efficiency (%)	FY 2006/2007 Estimates	FY 2006/2007 % Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,902,581	6,902,581	100.00	9,643,739	139.7
Road Maintenance Levy Fund (RMLF)	2,761,032	0	0.0	0	0.0
Sub-Total	9,663,613	6,902,581	71.4	9,643,739	139.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	60,000	64,142	106.9	50,000	78.0
Single Business Permit	1,100,680	1,258,826	114.4	1,050,000	83.4
Market Fees	1,268,475	1,132,320	89.3	1,007,390	89.0
Others	2,170,000	6,428,705	236.3	2,720,000	42.3
Sub-Total	4,599,155	8,883,993	193.2	4,827,390	54.3
TOTAL REVENUES	14,262,768	15,786,574	110.7	14,471,129	91.7
EXPENDITURES					
Civic	4,380,000	1,283,901	29.3	1,338,000	104.2
L A Personnel	3,447,179	1,922,128	55.8	4,221,233	219.6
L A Operations	1,659,824	7,927,708	477.6	1,130,000	14.3
L A Maintenance	815,000	293,520	36.0	570,000	194.2
TOTAL Recurrent Expenditures	10,302,003	11,427,257	110.9	7,259,233	63.5
RECURRENT SURPLUS/DEFICITS	**3,960,765**	**4,359,317**	**110.1**	**7,211,896**	**165.4**
CAPITAL EXPENDITURES	2,010,774	3,145,280	156.4	5,689,806	180.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,949,991**	**1,214,037**	**62.3**	**1,522,090**	**125.4**
DEBT RESOLUTION REPAYMENTS	1,100,174	2,087,859	189.8	1,447,113	69.3
UNCOMMITED SURPLUS/DEFICITS	**849,817**	**-873,822**		**74,977**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF TRACTOR	870,000	28
340	CONSTRUCTION OF DESPENSARY	550,008	17
999	BURSARIES	448,100	14
200	OFFICE COMPLEX	365,279	12
400	CONSTRUCTION OF ROADS/ BRIBGES	330,568	11
	All Other Projects (3 projects)	581,325	18
	TOTAL	3,145,280	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF TRACTOR & TRAILOR	1,000,000	18
240	CONSTRUCTION OF DISPENSARY	1,000,000	18
405	CONSTRUCTION OF ROADS AND BRIDGES	600,000	11
260	JUA KALI SHADES	568,233	10
100	PURCHASE OF LAND	500,000	9
	All Other Projects (9 projects)	2,021,573	36
	TOTAL	5,689,806	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.3	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:	193.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	110.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	156.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	189.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: COAST

L A CODE: 401 Malindi County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MALINDI

No. of Employees:	45	No. of Councillors:	14	Business Permit Schedule:	7
Total Yearly Salaries:	10,992,482	Total Civic Costs:	10,391,685	Business Permit Base Value	300
Average/Employee:	244,277	Average/Councillor:	742,263		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,825,383	19,825,383	100.00	29,078,244	146.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	19,825,383	19,825,383	100.0	29,078,244	146.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,533,000	1,640,700	107.0	1,033,000	63.0
Single Business Permit	1,675,580	1,384,920	82.7	1,526,220	110.2
Market Fees	490,000	335,710	68.5	410,810	122.4
Others	24,157,323	25,038,421	116.5	21,501,013	85.9
Sub-Total	27,855,903	28,399,751	102.0	24,471,043	86.2
TOTAL REVENUES	47,681,286	48,225,134	101.1	53,549,287	111.0
EXPENDITURES					
Civic	5,520,000	10,391,685	188.3	8,364,800	80.5
L A Personnel	10,954,788	10,992,482	100.3	10,325,040	93.9
L A Operations	7,368,445	9,727,227	132.0	11,841,980	121.7
L A Maintenance	1,846,500	862,677	46.7	2,452,000	284.2
TOTAL Recurrent Expenditures	25,689,733	31,974,071	124.5	32,983,820	103.2
RECURRENT SURPLUS/DEFICITS	**21,991,553**	**16,251,063**	**73.9**	**20,565,467**	**126.5**
CAPITAL EXPENDITURES	9,700,000	16,598,058	171.1	17,721,199	106.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**12,291,553**	**-346,995**		**2,844,268**	
DEBT RESOLUTION REPAYMENTS	2,767,038	0	0.0	600,000	0.0
UNCOMMITED SURPLUS/DEFICITS	**9,524,515**	**-346,995**		**2,244,268**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	County Hall and Offices	4,459,625	27
999	Strategic Plan	3,267,900	20
350	Purchase of Tractor	2,448,793	15
505	Rehabilitation of Primary Schools	1,723,728	10
999	Planning of Trading Centres	1,490,487	9
	All Other Projects (9 projects)	3,207,525	19
	TOTAL	16,598,058	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
100	VALUATION ROLL	4,000,000	23
505	EDUCATION	3,300,000	19
310	PURCHASE OF OFFICE FURNITURE	2,000,000	11
905	WATER	2,000,000	11
100	PLANNING OF TRADING CENTRES	1,500,000	8
	All Other Projects (8 projects)	4,921,199	28
	TOTAL	17,721,199	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	32.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	102.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	124.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	171.1	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: COAST

L A CODE: 406 Malindi Municipal Council
Summary Profile Fiscal Year 2005/2006

District: MALINDI

(Values in KShs)

No. of Employees:	247	No. of Councillors:	16	Business Permit Schedule: 11	
Total Yearly Salaries:	41,164,600	Total Civic Costs:	4,972,724	Business Permit Base Value	600
Average/Employee:	166,658	Average/Councillor:	310,795		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	30,477,021	30,477,021	100.00	46,224,359	151.7
Road Maintenance Levy Fund (RMLF)	3,905,597	2,943,772	75.4	4,468,279	151.8
Sub-Total	34,382,618	33,420,793	97.2	50,692,638	151.7
Local Revenues					
CILOR	1,816,838	558,592	30.7	1,816,338	325.2
Property Rates	20,013,000	31,468,675	157.2	25,350,000	80.6
Single Business Permit	10,421,000	14,117,380	135.5	13,230,000	93.7
Market Fees	4,500,000	10,780,794	239.6	5,810,000	53.9
Others	14,517,044	25,242,541	166.5	15,157,960	60.0
Sub-Total	51,267,882	82,167,982	160.3	61,364,298	74.7
TOTAL REVENUES	85,650,500	115,588,775	135.0	112,056,936	96.9
EXPENDITURES					
Civic	3,548,000	4,972,724	140.2	5,437,000	109.3
L A Personnel	41,945,870	41,164,600	98.1	49,568,397	120.4
L A Operations	8,076,011	18,273,668	226.3	24,952,400	136.5
L A Maintenance	6,301,487	4,342,984	68.9	6,915,279	159.2
TOTAL Recurrent Expenditures	59,871,368	68,753,976	114.8	86,873,076	126.4
RECURRENT SURPLUS/DEFICITS	**25,779,132**	**46,834,799**	**181.7**	**25,183,860**	**53.8**
CAPITAL EXPENDITURES	17,570,000	7,709,413	43.9	13,400,000	173.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**8,209,132**	**39,125,386**	**476.6**	**11,783,860**	**30.1**
DEBT RESOLUTION REPAYMENTS	7,900,000	12,380,075	156.7	19,300,000	155.9
UNCOMMITED SURPLUS/DEFICITS	**309,132**	**26,745,311**	**8,651.7**	**-7,516,140**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
700	SOCIAL /CONFERENCE HALL	4,946,962	64
260	OPEN AIR MARKETS	1,698,283	22
405	MAINTENANCE OF ROADS	811,000	11
240	EQUIPMENT FOR CLINIC	238,168	3
999	DEV. FUNDS ALL WARDS	15,000	0
	All Other Projects (0 projects)	0	0
	TOTAL	7,709,413	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	EDUCATION FACILITIES	2,850,000	21
260	MARKETS	2,500,000	19
700	CONFERENCE/SOCIAL HAAL	2,000,000	15
240	DISPENSARIES	1,900,000	14
405	RURAL ROADS	1,700,000	13
	All Other Projects (4 projects)	2,450,000	18
	TOTAL	13,400,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	48.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	160.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	114.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	43.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	156.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NORTH EASTERN

L A CODE: 411 Mandera County Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: MANDERA

No of Employees	42	No of Councillors	100	Business Permit Schedule	7
Total Yearly Salaries	6,867,115	Total Civic Costs.	6,364,209	Business Permit Base Value	300
Average/Employee	163,503	Average/Councillor	63,642		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	30,502,305	30,502,305	100 00	45,529,988	149 3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0 0
Sub-Total	30,502,305	30,502,305	100.0	45,529,988	149 3
Local Revenues					
CILOR	0	0	0.0	0	0 0
Property Rates	0	0	0.0	0	0 0
Single Business Permit	750,000	279,380	37 3	500,000	179.0
Market Fees	2,480,000	494,140	19 9	560,000	113.3
Others	5,670,400	8,573,628	107.7	7,959,400	92.8
Sub-Total	8,900,400	9,347,148	105 0	9,019,400	96 5
TOTAL REVENUES	39,402,705	39,849,453	101.1	54,549,388	136.9
EXPENDITURES					
Civic	4,870,400	6,364,209	130 7	9,216,400	144 8
L A Personnel	5,259,738	6,867,115	130 6	5,525,060	80.5
L A Operations	3,154,000	8,322,697	263 9	7,275,000	87.4
L A Maintenance	590,000	198,019	33.6	1,250,000	631 3
TOTAL Recurrent Expenditures	13,874,138	21,752,040	156.8	23,266,460	107 0
RECURRENT SURPLUS/DEFICITS	**25,528,567**	**18,097,413**	**70.9**	**31,282,928**	**172.9**
CAPITAL EXPENDITURES	19,020,000	10,387,000	54.6	21,442,000	206 4
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	**6,508,567**	**7,710,413**	**118.5**	**9,840,928**	**127.6**
DEBT RESOLUTION REPAYMENTS	6,340,251	7,921,776	124.9	8,166,357	103 1
UNCOMMITED SURPLUS/DEFICITS	**168,316**	**-211,363**		**1,674,571**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Purchase of Council Vehicle	2,500,000	24
240	Completion of Odha Dispensary	594,000	6
240	Completion of Aresa Dispensary	524,000	5
240	Const. of Staff house at Hareri Hosle Dis.	500,000	5
240	Completion of Malkamari Dispensary	500,000	5
	All Other Projects (19 projects)	5,769,000	56
	TOTAL	10,387,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	16% VAT ON ALL PROJECTS	3,192,000	15
260	CONSTRUCTION OF 25 NO. MARKET STALLS AT RHAMU	1,700,000	8
100	PREP. OF VALUATION ROLL/VALUATION OF ASSETS	1,500,000	7
500	CON.OF NO. 2 CLASSROOMS OF AT DAMASA PRI SCH	600,000	3
500	CONSTRUCTION OF KITCHEN/STORE-LIBEHIYA PRI SCH	600,000	3
	All Other Projects (41 projects)	13,850,000	65
	TOTAL	21,442,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	30 8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	52 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	29 3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	105 0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	156 8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	54 6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	124 9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NORTH EASTERN

L A CODE: 416 Mandera Town Council
Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MANDERA

No. of Employees:	46	No. of Councillors:	10	Business Permit Schedule: 9	
Total Yearly Salaries:	11,741,038	Total Civic Costs:	2,804,000	Business Permit Base Value	400
Average/Employee:	255,240	Average/Councillor:	280,400		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,077,156	15,077,156	100.00	22,577,748	149.7
Road Maintenance Levy Fund (RMLF)	2,600,000	2,000,000	76.9	3,250,000	162.5
Sub-Total	17,677,156	17,077,156	96.6	25,827,748	151.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	2,331,460	0.0
Single Business Permit	1,604,400	1,764,960	110.0	1,764,840	100.0
Market Fees	4,500,000	3,650,000	81.1	3,250,000	89.0
Qthers	6,405,000	8,408,549	151.9	5,535,089	65.8
Sub-Total	12,509,400	13,823,509	110.5	12,881,389	93.2
TOTAL REVENUES	30,186,556	30,900,665	102.4	38,709,137	125.3
EXPENDITURES					
Civic	2,162,800	2,804,000	129.6	1,962,000	70.0
L A Personnel	9,171,828	11,741,038	128.0	7,676,799	65.4
L A Operations	4,064,580	6,302,935	155.1	6,229,935	98.8
L A Maintenance	3,750,000	2,301,335	61.4	2,301,335	100.0
TOTAL Recurrent Expenditures	19,149,208	23,149,308	120.9	18,170,069	78.5
RECURRENT SURPLUS/DEFICITS	**11,037,348**	**7,751,357**	**70.2**	**20,539,068**	**265.0**
CAPITAL EXPENDITURES	2,996,000	5,887,572	196.5	13,538,906	230.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**8,041,348**	**1,863,785**	**23.2**	**7,000,162**	**375.6**
DEBT RESOLUTION REPAYMENTS	2,758,658	3,024,061	109.6	5,289,809	174.9
UNCOMMITED SURPLUS/DEFICITS	**5,282,690**	**-1,160,276**		**1,710,353**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Purchase of refuse collection tractor	1,491,572	25
999	Preparation of Valuation Roll	900,000	15
999	Const. of Public toilets at Bulla Shafshafey	540,000	9
999	Preparation of Strategic Plan	500,000	8
500	Const. of Classroom at Barwaqo Pri. Sch.	428,000	7
	All Other Projects (5 projects)	2,028,000	34
	TOTAL	5,887,572	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	UTILITY VEHICLE	3,666,294	27
200	RESIDENTIAL HOUSE	1,165,112	9
405	PHYSICAL PLANNING	750,000	6
355	Education Tour	700,000	5
700	SUPPLY OF WATER	700,000	5
	All Other Projects (17 projects)	6,557,500	48
	TOTAL	13,538,906	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	16.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	110.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	120.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	196.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	109.6	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 421 Maragua County Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: MARAGUA

No. of Employees:	165	No. of Councillors:	16	Business Permit Schedule:	10
Total Yearly Salaries:	22,887,014	Total Civic Costs:	7,240,343	Business Permit Base Value	500
Average/Employee:	138,709	Average/Councillor:	452,521		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	32,154,929	32,154,929	100.00	47,597,784	148.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	32,154,929	32,154,929	100.0	47,597,784	148.0
Local Revenues					
CILOR	400,000	0	0.0	400,000	0.0
Property Rates	100,000	34,846	34.8	50,000	143.5
Single Business Permit	15,000,000	17,918,195	119.5	17,500,000	97.7
Market Fees	7,850,000	6,860,670	87.4	8,000,000	116.6
Others	11,820,678	15,542,986	131.5	11,820,603	76.1
Sub-Total	35,170,678	40,356,697	114.7	37,770,603	93.6
TOTAL REVENUES	67,325,607	72,511,626	107.7	85,368,387	117.7
EXPENDITURES					
Civic	5,725,020	7,240,343	126.5	7,862,000	108.6
L A Personnel	22,957,082	22,887,014	99.7	24,478,209	107.0
L A Operations	10,274,050	12,553,063	122.2	12,893,000	102.7
L A Maintenance	4,925,500	2,647,293	53.7	7,830,000	295.8
TOTAL Recurrent Expenditures	43,881,652	45,327,713	103.3	53,063,209	117.1
RECURRENT SURPLUS/DEFICITS	**23,443,955**	**27,183,913**	**116.0**	**32,305,178**	**118.8**
CAPITAL EXPENDITURES	16,608,328	15,718,992	94.6	18,798,328	119.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**6,835,627**	**11,464,921**	**167.7**	**13,506,850**	**117.8**
DEBT RESOLUTION REPAYMENTS	6,732,561	6,732,562	100.0	13,479,125	200.2
UNCOMMITED SURPLUS/DEFICITS	**103,066**	**4,732,359**	**4,591.6**	**27,725**	**0.6**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	OFFICE CONSTRUCTION	2,234,048	14
999	NYERI MOTOR SERVICES	2,134,320	14
705	KIBEREKE STADUIM	1,039,156	7
265	MARKET REHABILLITATION	915,480	6
365	REPAIRS KVK 019 GRADER MAINTAINANCE	892,794	6
	All Other Projects (75 projects)	8,503,194	54
	TOTAL	15,718,992	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	Light grading of access roads all wards	3,000,000	16
350	Purchase of council lorry	2,500,000	13
200	Completion of Adminisrtation blolck	2,000,000	11
900	sinking of bore hole Kiranga chiefs camp	1,570,000	8
300	Computer networking for the offices	1,300,000	7
	All Other Projects (15 projects)	8,428,328	45
	TOTAL	18,798,328	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	114.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	103.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	94.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL | **L A CODE: 426 Maragua Town Council** | **District: MARAGUA**

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

No. of Employees:	48	No. of Councillors:	8	Business Permit Schedule: 8	
Total Yearly Salaries:	7,431,149	Total Civic Costs:	1,730,754	Business Permit Base Value	350
Average/Employee:	154,816	Average/Councillor:	216,344		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,691,235	5,691,235	100.00	7,887,128	138.6
Road Maintenance Levy Fund (RMLF)	1,500,000	1,500,000	100.0	966,300	64.4
Sub-Total	7,191,235	7,191,235	100.0	8,853,428	123.1
Local Revenues					
CILOR	795,200	0	0.0	795,200	0.0
Property Rates	30,000	27,312	91.0	0	0.0
Single Business Permit	1,040,000	2,085,985	200.6	1,400,000	67.1
Market Fees	1,000,000	1,126,280	112.6	1,200,000	106.5
Others	4,796,000	6,269,187	106.9	5,865,118	93.6
Sub-Total	7,661,200	9,508,764	124.1	9,260,318	97.4
TOTAL REVENUES	14,852,435	16,699,999	112.4	18,113,746	108.5
EXPENDITURES					
Civic	1,762,000	1,730,754	98.2	1,802,000	104.1
L A Personnel	8,221,460	7,431,149	90.4	8,009,630	107.8
L A Operations	4,214,000	2,542,441	60.3	3,390,000	133.3
L A Maintenance	1,030,000	466,370	45.3	1,300,000	278.7
TOTAL Recurrent Expenditures	15,227,460	12,170,714	79.9	14,501,630	119.2
RECURRENT SURPLUS/DEFICITS	**-375,025**	**4,529,285**		**3,612,116**	**79.8**
CAPITAL EXPENDITURES	2,900,000	2,312,100	79.7	3,107,875	134.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-3,275,025**	**2,217,185**		**504,241**	**22.7**
DEBT RESOLUTION REPAYMENTS	1,500,000	1,938,543	129.2	1,831,400	94.5
UNCOMMITED SURPLUS/DEFICITS	**-4,775,025**	**278,642**		**-1,327,159**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
410	Fuel Revy Roads	1,500,000	65
235	Bursaries	430,000	19
235	StreetLighting	200,000	9
910	Ant-Malaria Drains	100,000	4
905	Maragua Water project	67,100	3
	All Other Projects (1 projects)	15,000	1
	TOTAL	2,312,100	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	FUEL LEVY ROADS	1,207,875	39
500	MARAGUA TOWNSHIP PRIMARY SCHOOL	1,000,000	32
235	REHABILITATION OF STREET LIGHTS	500,000	16
500	GAKOIGO NURSERY SCHOOL	200,000	6
305	OFFICE COMPUTERS	100,000	3
	All Other Projects (1 projects)	100,000	3
	TOTAL	3,107,875	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	42.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	124.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	79.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	79.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	129.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 431 Marakwet County Council

Province: RIFT VALLEY | Summary Profile Fiscal Year 2005/2006 | District: MARAKWET

(Values in KShs)

No. of Employees:	29	No. of Councillors:	38	Business Permit Schedule: 6	
Total Yearly Salaries:	5,773,923	Total Civic Costs:	7,295,534	Business Permit Base Value	250
Average/Employee:	199,101	Average/Councillor:	191,988		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,206,758	16,206,758	100.00	23,560,138	145.4
Road Maintenance Levy Fund (RMLF)	2,600,000	711,800	27.4	2,270,000	318.9
Sub-Total	18,806,758	16,918,558	90.0	25,830,138	152.7
Local Revenues					
CILOR	4,851,420	2,260,710	46.6	4,851,420	214.6
Property Rates	102,000	6,430	6.3	20,000	311.0
Single Business Permit	1,900,000	1,930,510	101.6	2,275,000	117.8
Market Fees	2,935,000	2,715,475	92.5	2,825,500	104.1
Others	2,177,900	4,176,898	174.5	2,393,000	57.3
Sub-Total	11,966,320	11,090,023	92.7	12,364,920	111.5
TOTAL REVENUES	30,773,078	28,008,581	91.0	38,195,058	136.4
EXPENDITURES					
Civic	5,034,360	7,295,534	144.9	9,094,360	124.7
L A Personnel	7,011,678	5,773,923	82.3	6,182,277	107.1
L A Operations	5,009,500	4,652,521	92.9	4,559,900	98.0
L A Maintenance	8,073,361	3,617,236	44.8	4,116,200	113.8
TOTAL Recurrent Expenditures	25,128,899	21,339,214	84.9	23,952,737	112.2
RECURRENT SURPLUS/DEFICITS	**5,644,179**	**6,669,367**	**118.2**	**14,242,321**	**213.5**
CAPITAL EXPENDITURES	0	6,041,483	0.0	10,563,500	174.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,644,179**	**627,884**	**11.1**	**3,678,821**	**585.9**
DEBT RESOLUTION REPAYMENTS	2,817,350	9,164,832	325.3	2,678,000	29.2
UNCOMMITED SURPLUS/DEFICITS	**2,826,829**	**-8,536,948**		**1,000,821**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
905	Water Projects	1,066,155	18
245	Support to Health Centres	789,976	13
100	Physical Development Plans	761,552	13
235	Streetlighting - Kapsowar	666,360	11
999	Coat of Arms	313,200	5
	All Other Projects (19 projects)	2,444,240	40
	TOTAL	6,041,483	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	Purchase of Motor Vehicle	2,000,000	19
100	Valuation Roll Preparation	1,500,000	14
900	Tuiyobei/Kiman Water Supply Project	580,000	5
405	Contribution to R.M.L.F	567,500	5
210	Construction of Kapsowar Mortuary	500,000	5
	All Other Projects (17 projects)	5,416,000	51
	TOTAL	10,563,500	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	34.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	92.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.9	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:	325.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 436 Maralal Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2005/2006** — **District: SAMBURU**

(Values in KShs)

No. of Employees:	33	No. of Councillors:	8	Business Permit Schedule:	9
Total Yearly Salaries:	4,090,878	Total Civic Costs:	2,290,950	Business Permit Base Value	400
Average/Employee:	123,966	Average/Councillor:	286,369		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,116,434	9,116,434	100.00	13,305,563	146.0
Road Maintenance Levy Fund (RMLF)	1,000,000	753,765	75.4	1,000,000	132.7
Sub-Total	10,116,434	9,870,199	97.6	14,305,563	144.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,194,431	2,469,093	112.5	2,457,000	99.5
Market Fees	921,498	821,965	89.2	877,175	106.7
Others	5,020,102	7,733,360	89.2	8,669,056	112.1
Sub-Total	8,136,031	11,024,418	135.5	12,003,231	108.9
TOTAL REVENUES	18,252,465	20,894,617	114.5	26,308,794	125.9
EXPENDITURES					
Civic	1,664,000	2,290,950	137.7	2,562,000	111.8
L A Personnel	5,426,694	4,090,878	75.4	5,532,135	135.2
L A Operations	3,910,924	3,786,126	96.8	4,744,924	125.3
L A Maintenance	2,250,000	1,832,695	81.5	3,365,000	183.6
TOTAL Recurrent Expenditures	13,251,618	12,000,649	90.6	16,204,059	135.0
RECURRENT SURPLUS/DEFICITS	**5,000,847**	**8,893,968**	**177.8**	**10,104,735**	**113.6**
CAPITAL EXPENDITURES	2,950,000	3,320,042	112.5	6,600,000	198.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,050,847**	**5,573,926**	**271.8**	**3,504,735**	**62.9**
DEBT RESOLUTION REPAYMENTS	1,825,000	1,348,550	73.9	2,290,000	169.8
UNCOMMITED SURPLUS/DEFICITS	**225,847**	**4,225,376**	**1,870.9**	**1,214,735**	**28.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Construction of Market Sheds	1,584,508	48
500	Construction of Classrooms - Lpartuk	388,488	12
100	Preparation of Strategic Plan	382,805	12
500	Purchase of School Desks - D.E.B.	300,000	9
900	Purchase of Water Tanks - Shabaa	260,042	8
	All Other Projects (2 projects)	404,199	12
	TOTAL	3,320,042	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
600	Construction of Modern Slaughterhouse	3,200,000	48
705	Fencing and Provision of Toilets	600,000	9
100	Preparation of valuation rolls	500,000	8
905	Purchase of Genset and fixing of pipes	500,000	8
100	Preparation of Council By-laws	400,000	6
	All Other Projects (5 projects)	1,400,000	21
	TOTAL	6,600,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	135.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	90.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	112.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	73.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: COAST

L A CODE: 441 Mariakani Town Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: KILIFI

No. of Employees:	64	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	8,156,174	Total Civic Costs:	2,951,630	Business Permit Base Value	500
Average/Employee:	127,440	Average/Councillor:	368,954		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,966,768	10,966,768	100.00	15,957,205	145.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	10,966,768	10,966,768	100.0	15,957,205	145.5
Local Revenues					
CILOR	51,900	0	0.0	51,900	0.0
Property Rates	740,000	641,246	86.7	800,000	124.8
Single Business Permit	2,660,000	2,591,650	97.4	2,600,000	100.3
Market Fees	1,762,604	599,305	34.0	2,420,000	403.8
Others	6,050,250	10,648,640	116.0	9,176,623	86.2
Sub-Total	11,264,754	14,480,841	128.5	15,048,523	103.9
TOTAL REVENUES	22,231,522	25,447,609	114.5	31,005,728	121.8
EXPENDITURES					
Civic	2,020,000	2,951,630	146.1	2,852,000	96.6
L A Personnel	10,847,731	8,156,174	75.2	10,589,608	129.8
L A Operations	3,538,791	5,329,500	150.6	3,982,000	74.7
L A Maintenance	605,000	2,728,150	450.9	985,000	36.1
TOTAL Recurrent Expenditures	17,011,522	19,165,454	112.7	18,408,608	96.1
RECURRENT SURPLUS/DEFICITS	**5,220,000**	**6,282,155**	**120.3**	**12,597,120**	**200.5**
CAPITAL EXPENDITURES	4,000,000	3,977,850	99.4	10,009,190	251.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,220,000**	**2,304,305**	**188.9**	**2,587,930**	**112.3**
DEBT RESOLUTION REPAYMENTS	1,200,000	2,046,005	170.5	2,496,485	122.0
UNCOMMITED SURPLUS/DEFICITS	**20,000**	**258,300**	**1,291.5**	**91,445**	**35.4**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Valuation Roll Preparation	1,000,000	25
500	School Construction-Kaliang'ombe	300,000	8
500	School Construction-Benyoka	300,000	8
500	School Construction-Chibanda Hasara	300,000	8
500	School Construction-Kajiwe	300,000	8
	All Other Projects (10 projects)	1,777,850	45
	TOTAL	3,977,850	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	Water Sanitation	1,369,732	14
900	Water Sanitation	1,369,729	14
900	Water Sanitation	1,369,729	14
900	Strategic Plan	1,000,000	10
500	School Construction	760,000	8
	All Other Projects (10 projects)	4,140,000	41
	TOTAL	10,009,190	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	128.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	112.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	99.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	170.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 446 Marsabit County Council

Province: EASTERN | **Summary Profile Fiscal Year 2005/2006** | **District: MARSABIT**

(Values in KShs)

No. of Employees:	42	No. of Councillors:	36	Business Permit Schedule: 9	
Total Yearly Salaries:	5,806,192	Total Civic Costs:	6,656,955	Business Permit Base Value	400
Average/Employee:	138,243	Average/Councillor:	184,915		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	18,497,315	18,497,315	100.00	27,320,289	147.7
Road Maintenance Levy Fund (RMLF)	0	1,507,532	0.0	1,288,200	85.5
Sub-Total	18,497,315	20,004,847	108.2	28,608,489	143.0
Local Revenues					
CILOR	1,948,302	292,740	15.0	1,948,302	665.5
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,666,716	1,796,201	107.8	1,916,723	106.7
Market Fees	1,677,656	1,060,920	63.2	1,668,831	157.3
Others	7,284,600	7,242,338	77.2	9,383,370	129.6
Sub-Total	12,577,274	10,392,199	82.6	14,917,226	143.5
TOTAL REVENUES	31,074,589	30,397,046	97.8	43,525,715	143.2
EXPENDITURES					
Civic	4,586,000	6,656,955	145.2	8,206,500	123.3
L A Personnel	8,217,623	5,806,192	70.7	7,214,785	124.3
L A Operations	5,532,000	3,887,087	70.3	10,126,000	260.5
L A Maintenance	1,610,000	923,588	57.4	2,230,000	241.4
TOTAL Recurrent Expenditures	19,945,623	17,273,822	86.6	27,777,285	160.8
RECURRENT SURPLUS/DEFICITS	**11,128,966**	**13,123,224**	**117.9**	**15,748,430**	**120.0**
CAPITAL EXPENDITURES	6,840,210	5,601,706	81.9	9,399,996	167.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**4,288,756**	**7,521,518**	**175.4**	**6,348,434**	**84.4**
DEBT RESOLUTION REPAYMENTS	3,169,107	3,140,857	99.1	4,400,000	140.1
UNCOMMITED SURPLUS/DEFICITS	**1,119,649**	**4,380,661**	**391.3**	**1,948,434**	**44.5**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of Toyota L/Cruiser	2,715,482	48
900	Mt. Kulal Water Project	242,000	4
900	Dakabaricha Water pipe	231,850	4
505	Songa pry school desks	230,000	4
505	Dirib Gombo classromm	230,000	4
	All Other Projects (13 projects)	1,952,374	35
	TOTAL	5,601,706	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	Gravelling of Hospital - Harry Thuku Road	2,000,000	21
310	Purchase of office /Hall Furniture	1,000,000	11
355	Purchase of 2 No. motor bikes	483,333	5
500	Building of classroom at Illeret	483,333	5
500	Building of nursery classroom	483,333	5
	All Other Projects (11 projects)	4,949,997	53
	TOTAL	9,399,996	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	38.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	82.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	86.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	81.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	99.1	Total Actual Resclution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 451 Masaku County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MACHAKOS

No. of Employees:	312	No. of Councillors:	48	Business Permit Schedule: 8	
Total Yearly Salaries:	39,976,522	Total Civic Costs:	11,968,876	Business Permit Base Value	350
Average/Employee:	128,130	Average/Councillor:	249,352		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	54,717,768	54,717,768	100.00	81,539,275	149.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	17,595,666	0.0
Sub-Total	54,717,768	54,717,768	100.0	99,134,941	181.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	41,209	0.0	0	0.0
Single Business Permit	22,915,070	25,116,536	109.6	23,894,731	95.1
Market Fees	6,700,000	6,193,633	92.4	5,943,850	96.0
Others	37,371,787	28,387,832	76.7	37,001,310	130.3
Sub-Total	66,986,857	59,739,210	89.2	66,839,891	111.9
TOTAL REVENUES	121,704,625	114,456,978	94.0	165,974,832	145.0
EXPENDITURES					
Civic	12,462,000	11,968,876	96.0	16,386,000	136.9
L A Personnel	45,818,816	39,976,522	87.2	47,213,992	118.1
L A Operations	29,509,000	25,466,688	86.3	40,270,280	158.1
L A Maintenance	7,627,000	2,788,773	36.6	3,255,000	116.7
TOTAL Recurrent Expenditures	95,416,816	80,200,859	84.1	107,125,272	133.6
RECURRENT SURPLUS/DEFICITS	**26,287,809**	**34,256,119**	**130.3**	**58,849,560**	**171.8**
CAPITAL EXPENDITURES	16,450,000	9,153,583	55.6	49,594,000	541.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**9,837,809**	**25,102,536**	**255.2**	**9,255,560**	**36.9**
DEBT RESOLUTION REPAYMENTS	9,049,623	18,954,374	209.4	8,043,863	42.4
UNCOMMITED SURPLUS/DEFICITS	788,186	**6,148,162**	**780.0**	**1,211,697**	**19.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	New Land Rover (Hirepurchase instalments)	930,149	10
505	Ngoliba Sec School (Mavoloni Ward)	400,000	4
245	Kitunduni Health Centre	364,774	4
300	Computerisation of Accounts	339,710	4
505	Kwa Katuta Pri. School	239,626	3
	All Other Projects (68 projects)	6,879,324	75
	TOTAL	9,153,583	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	Grading off Unclassified Roads (RMLF)	17,594,000	35
505	Schools & Polytechnics	6,490,000	13
905	Water Projects (Dams,Tank, Boreholes, Water piping)	5,885,000	12
999	New Vehicle (Double Cabin) and Repair of KAM &KAN	3,000,000	6
405	Construction of Gabions	3,000,000	6
	All Other Projects (12 projects)	13,625,000	27
	TOTAL	49,594,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	89.2	Total LocalRevenues 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:	55.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	209.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 456 Masimba Town Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: KISII

No. of Employees:	30	No. of Councillors:	8	Business Permit Schedule:	7
Total Yearly Salaries:	5,072,472	Total Civic Costs:	1,029,314	Business Permit Base Value	300
Average/Employee:	169,082	Average/Councillor:	128,664		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,221,928	6,221,928	100.00	8,621,870	138.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,221,928	6,221,928	100.0	8,621,870	138.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,900	0	0.0	0	0.0
Single Business Permit	900,879	660,430	73.3	813,102	123.1
Market Fees	817,480	923,260	112.9	750,750	81.3
Others	270,110	407,085	51.9	783,710	192.5
Sub-Total	1,990,369	1,990,775	100.0	2,347,562	117.9
TOTAL REVENUES	8,212,297	8,212,703	100.0	10,969,432	133.6
EXPENDITURES					
Civic	816,600	1,029,314	126.0	1,409,700	137.0
L A Personnel	4,662,418	5,072,472	108.8	5,077,048	100.1
L A Operations	648,000	937,084	144.6	705,900	75.3
L A Maintenance	132,000	160,335	121.5	141,000	87.9
TOTAL Recurrent Expenditures	6,259,018	7,199,205	115.0	7,333,648	101.9
RECURRENT SURPLUS/DEFICITS	**1,953,279**	**1,013,498**	**51.9**	**3,635,784**	**358.7**
CAPITAL EXPENDITURES	2,081,327	264,950	12.7	3,236,520	1,221.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-128,048**	**748,548**		**399,264**	**53.3**
DEBT RESOLUTION REPAYMENTS	821,230	5,583,719	679.9	1,096,943	19.6
UNCOMMITED SURPLUS/DEFICITS	**-949,278**	**-4,835,171**	**509.4**	**-697,679**	**14.4**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Getocho Feeder roads	55,000	21
900	Suguta water spring	27,000	10
900	Geteri toilets	25,000	9
900	Rianyabwaga water spring	18,500	7
900	Riogumbo Water spring	13,000	5
	All Other Projects (11 projects)	126,450	48
	TOTAL	264,950	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
800	BUS PARK	1,602,579	50
200	COMPLETION OF OFFICE BLOCK	600,000	19
255	EDUCATION AND SOCIAL SERVICE	206,561	6
600	MASIMBA WATER KIOSKS	180,000	6
600	MASIMBA SLAUGHTER HOUSE	144,000	4
	All Other Projects (17 projects)	503,380	16
	TOTAL	3,236,520	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	100.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	115.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	12.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	679.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 461 Matuu Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MACHAKOS

No. of Employees:	51	No. of Councillors:	8	Business Permit Schedule: 8	
Total Yearly Salaries:	8,214,240	Total Civic Costs.	1,631,225	Business Permit Base Value	350
Average/Employee.	161,064	Average/Councillor:	203,903		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,845,891	7,845,891	100.00	11,143,328	142.0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0.0
Sub-Total	7,845,891	7,845,891	100 0	11,143,328	142.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	47,149	0.0	0	0 0
Single Business Permit	3,481,126	4,723,188	135.7	4,095,873	86.7
Market Fees	1,380,182	2,062,292	149.4	1,403,142	68.0
Others	4,095,105	8,452,212	153.8	5,496,400	65.0
Sub-Total	8,956,413	15,284,841	170.7	10,995,415	71 9
TOTAL REVENUES	16,802,304	23,130,732	137.7	22,138,743	95.7
EXPENDITURES					
Civic	1,327,200	1,631,225	122.9	2,139,017	131 1
L A Personnel	8,164,800	8,214,240	100.6	11,206,955	136.4
L A Operations	1,196,503	1,454,281	121.5	1,513,884	104 1
L A Maintenance	379,200	1,591,294	419.6	439,000	27.6
TOTAL Recurrent Expenditures	11,087,703	12,891,040	116 5	15,298,856	118.7
RECURRENT SURPLUS/DEFICITS	**5,734,601**	**10,239,692**	**178.6**	**6,839,887**	**66.8**
CAPITAL EXPENDITURES	3,936,426	3,936,426	100.0	4,616,013	117.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,798,175**	**6,303,266**	**350.5**	**2,223,874**	**35.3**
DEBT RESOLUTION REPAYMENTS	1,743,093	2,647,396	151.9	2,213,874	83.6
UNCOMMITED SURPLUS/DEFICITS	**55,082**	**3,655,870**	**6,637.1**	**10,000**	**0.3**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	COUNCIL VEHICLE	600,000	15
600	SLAUGHTER HOUSE : -MATUU	450,000	11
100	VALUATION ROLL	450,000	11
100	STRATEGIC PLAN	400,000	10
245	MATUU SUB DISTR. HOSP. ROAD REPAIR	186,426	5
	All Other Projects (33 projects)	1,850,000	47
	TOTAL	3,936,426	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
260	ROADS GRADING	1,066,013	23
100	VALUATION ROLL	550,000	12
360	PURCHASE OF VEHICLE	500,000	11
999	JUA- KALI SITE	450,000	10
500	KALULUINI SECONDARY SCHOOL	370,000	8
	All Other Projects (10 projects)	1,680,000	36
	TOTAL	4,616,013	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	63 3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	41.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	12.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	170.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	116 5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	151 9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 466 Maua Municipal Council

Summary Profiie Fiscal Year 2005/2006

(Values in KShs)

District: NYAMBENE

No. of Employees:	51	No. of Councillors:	8	Business Permit Schedule:	12
Total Yearly Salaries:	10,331,227	Total Civic Costs:	3,815,826	Business Permit Base Value	700
Average/Employee:	202,573	Average/Councillor:	476,978		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,792,687	8,792,687	100.00	12,667,447	144.1
Road Maintenance Levy Fund (RMLF)	1,500,000	1,130,649	75.4	2,466,150	218.1
Sub-Total	10,292,687	9,923,336	96.4	15,133,597	152.5
Local Revenues					
CILOR	366,120	48,205	13.2	366,120	759.5
Property Rates	0	344,544	0.0	50,000	14.5
Single Business Permit	4,900,000	5,530,496	112.9	5,400,000	97.6
Market Fees	1,350,000	1,295,550	96.0	1,248,117	96.3
Others	8,456,995	11,050,345	111.8	9,884,000	89.4
Sub-Total	15,073,115	18,269,140	121.2	16,948,237	92.8
TOTAL REVENUES	25,365,802	28,192,476	111.1	32,081,834	113.8
EXPENDITURES					
Civic	2,747,000	3,815,826	138.9	3,338,000	87.5
L A Personnel	11,300,551	10,331,227	91.4	11,919,238	115.4
L A Operations	3,039,769	3,643,496	119.9	4,897,615	134.4
L A Maintenance	778,000	975,774	125.4	1,126,845	115.5
TOTAL Recurrent Expenditures	17,865,320	18,766,323	105.0	21,281,698	113.4
RECURRENT SURPLUS/DEFICITS	**7,500,482**	**9,426,153**	**125.7**	**10,800,136**	**114.6**
CAPITAL EXPENDITURES	5,748,000	1,587,400	27.6	7,221,286	454.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,752,482**	**7,838,753**	**447.3**	**3,578,850**	**45.7**
DEBT RESOLUTION REPAYMENTS	3,087,390	5,849,474	189.5	3,208,180	54.8
UNCOMMITED SURPLUS/DEFICITS	**-1,334,908**	**1,989,279**		**370,670**	**18.6**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of vehicle D/CAP	1,299,140	82
315	office machines and equipment	288,260	18
		0	0
		0	0
0		0	0
0		0	0
	All Other Projects (0 projects)		
	TOTAL	1,587,400	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	VALUATION ROLL CONSULTANCY	2,019,790	28
400	GRADING OF NEW ROADS	1,479,690	20
300	PURCHASE OF COMPUTERS	620,000	9
900	WATER TANK AND PIPES	526,000	7
900	KIRIIRO WATER PROJECT	457,000	6
	All Other Projects (10 projects)	2,118,806	29
	TOTAL	7,221,286	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	54.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	121.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	105.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	27.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	189.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 471 Mavoko Municipal Council

Province: EASTERN

Summary Profile Fiscal Year 2005/2006

District: MACHAKOS

(Values in KShs)

No. of Employees:	200	No. of Councillors:	13	Business Permit Schedule:	9
Total Yearly Salaries:	27,320,109	Total Civic Costs:	5,303,296	Business Permit Base Value	400
Average/Employee:	136,601	Average/Councillor:	407,946		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,412,516	12,205,391	91.00	19,887,396	162.9
Road Maintenance Levy Fund (RMLF)	1,950,496	1,130,937	58.0	2,508,649	221.8
Sub-Total	15,363,012	13,336,328	86.8	22,396,045	167.9
Local Revenues					
CILOR	7,521,062	3,299,450	43.9	6,020,680	182.5
Property Rates	15,625,000	43,007,855	275.3	33,516,058	77.9
Single Business Permit	6,020,000	8,608,500	143.0	6,510,000	75.6
Market Fees	2,441,000	4,059,924	166.3	3,923,500	96.6
Others	43,082,500	72,326,533	94.6	76,416,960	105.7
Sub-Total	74,689,562	131,302,262	175.8	126,387,198	96.3
TOTAL REVENUES	90,052,574	144,638,590	160.6	148,783,243	102.9
EXPENDITURES					
Civic	4,979,900	5,303,296	106.5	7,716,000	145.5
L A Personnel	32,287,499	27,320,109	84.6	35,221,429	128.9
L A Operations	19,428,410	26,103,583	134.4	34,104,100	130.6
L A Maintenance	1,850,000	5,963,074	322.3	4,685,000	78.6
TOTAL Recurrent Expenditures	58,545,809	64,690,062	110.5	81,726,529	126.3
RECURRENT SURPLUS/DEFICITS	**31,506,765**	**79,948,528**	**253.8**	**67,056,714**	**83.9**
CAPITAL EXPENDITURES	7,000,114	39,147,869	559.2	58,888,000	150.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**24,506,651**	**40,800,659**	**166.5**	**8,168,714**	**20.0**
DEBT RESOLUTION REPAYMENTS	15,000,000	4,000,000	26.7	8,200,000	205.0
UNCOMMITED SURPLUS/DEFICITS	**9,506,651**	**36,800,659**	**387.1**	**-31,286**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Grading & Murraming of Earth Roads(Whole Muincipality)	3,995,145	10
405	Repair of Township Paved Roads	3,500,000	9
265	Kyumbi Market Rehabilitation	3,200,000	8
265	Murraming of Open Air Market (old town)	3,200,000	8
405	Quarry Road Maintance	3,000,000	8
	All Other Projects (18 projects)	22,252,724	57
	TOTAL	39,147,869	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
200	Office extension (store & garage)	9,550,000	16
400	Makadara to EPZA Gate Road	7,000,000	12
400	Nyambura - Water tank road	6,950,000	12
405	Mombasa Road	5,000,000	8
999	Street Lighting Athi - River Township	3,000,000	5
	All Other Projects (32 projects)	27,388,000	47
	TOTAL	58,888,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	175.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	110.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	559.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	26.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 476 Mbeere County Council

Province: EASTERN | **Summary Profile Fiscal Year 2005/2006** | **District: MBEERE**

(Values in KShs)

No. of Employees:	72	No. of Councillors:	20	Business Permit Schedule:	11
Total Yearly Salaries:	11,440,325	Total Civic Costs:	5,255,527	Business Permit Base Value	600
Average/Employee:	158,893	Average/Councillor:	262,776		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,127,517	20,127,517	100.00	29,497,894	146.6
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	644,100	64.4
Sub-Total	20,127,517	21,127,517	105.0	30,141,994	142.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	900,000	0	0.0	395,000	0.0
Single Business Permit	4,100,000	5,552,715	135.4	6,780,000	122.1
Market Fees	4,850,000	5,434,658	112.1	4,112,897	75.7
Others	6,711,965	5,755,650	73.6	7,824,617	135.9
Sub-Total	16,561,965	16,743,023	101.1	19,112,514	114.2
TOTAL REVENUES	36,689,482	37,870,540	103.2	49,254,508	130.1
EXPENDITURES					
Civic	3,906,369	5,255,527	134.5	5,707,306	108.6
L A Personnel	12,975,111	11,440,325	88.2	11,772,191	102.9
L A Operations	7,195,100	12,646,726	175.8	7,622,009	60.3
L A Maintenance	2,200,000	1,010,026	45.9	5,007,166	495.7
TOTAL Recurrent Expenditures	26,276,580	30,352,604	115.5	30,108,672	99.2
RECURRENT SURPLUS/DEFICITS	**10,412,902**	**7,517,936**	**72.2**	**19,145,836**	**254.7**
CAPITAL EXPENDITURES	12,533,017	4,066,112	32.4	19,333,656	475.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-2,120,115**	**3,451,824**		**-187,820**	
DEBT RESOLUTION REPAYMENTS	626,489	3,350,711	534.8	0	0.0
UNCOMMITED SURPLUS/DEFICITS	**-2,746,604**	**101,113**		**-187,820**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	EDUCATION BURSARY	1,624,100	40
999	INFORMAL SECTOR	745,658	18
999	TREE NURSERY	401,992	10
245	HEALTH SERVICES	390,364	10
999	STREET CHILDREN	353,868	9
	All Other Projects (5 projects)	550,130	14
	TOTAL	4,066,112	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF GRADER	6,525,555	34
405	GRADING OF ROADS	5,308,523	27
999	EDUCATION BURSARIES	3,899,578	20
265	MARKET AND PLANNING	2,000,000	10
200	OFFICE CONSTRUCTION	1,600,000	8
	All Other Projects (0 projects)	0	0
	TOTAL	19,333,656	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	51.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	101.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	115.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	32.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	534.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 481 Mbita Point Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: SUBA

No. of Employees:	29	No. of Councillors:	6	Business Permit Schedule:	10
Total Yearly Salaries:	4,825,787	Total Civic Costs:	1,815,820	Business Permit Base Value	500
Average/Employee:	166,406	Average/Councillor:	302,637		

	FY 2005/2006 Estimates	FY 2005/2006 Reported Actuals	FY 2005/2006 Efficiency (%)	FY 2006/2007 Estimates	FY 2006/2007 % Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,392,114	6,392,144	100.00	8,981,003	140.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,392,114	6,392,144	100.0	8,981,003	140.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	13,200	0	0.0	13,200	0.0
Single Business Permit	878,713	1,231,500	140.1	900,000	73.1
Market Fees	1,367,440	1,551,840	113.5	1,500,000	96.7
Others	2,123,204	3,254,975	125.1	2,600,874	79.9
Sub-Total	4,382,557	6,038,315	137.8	5,014,074	83.0
TOTAL REVENUES	10,774,671	12,430,459	115.4	13,995,077	112.6
EXPENDITURES					
Civic	1,146,100	1,815,820	158.4	2,039,600	112.3
L A Personnel	4,857,586	4,825,787	99.3	6,777,562	140.4
L A Operations	1,374,000	2,031,174	147.8	1,307,000	64.3
L A Maintenance	280,000	542,010	193.6	275,000	50.7
TOTAL Recurrent Expenditures	7,657,686	9,214,791	120.3	10,399,162	112.9
RECURRENT SURPLUS/DEFICITS	**3,116,985**	**3,215,668**	**103.2**	**3,595,915**	**111.8**
CAPITAL EXPENDITURES	1,997,809	15,213,888	761.5	3,300,000	21.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,119,176**	**-11,998,220**		**295,915**	
DEBT RESOLUTION REPAYMENTS	951,127	0	0.0	1,897,496	0.0
UNCOMMITED SURPLUS/DEFICITS	**168,049**	**-11,998,220**		**-1,601,581**	**13.3**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
100	TOWN HALL	596,673	4
100	TOWN HALL	596,673	4
100	TOWN HALL	596,673	4
100	TOWN HALL	596,673	4
100	TOWN HALL	596,673	4
	All Other Projects (76 projects)	12,230,523	80
	TOTAL	15,213,888	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
200	TOWN HALL	1,500,000	45
400	OPENING AND GRADING ROADS	500,000	15
505	SUPPORT TO PUBLIC SCHOOLS & INST.	400,000	12
900	WATER EXTENSION	300,000	9
505	PUBLIC TOILETS	300,000	9
	All Other Projects (2 projects)	300,000	9
	TOTAL	3,300,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	62.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.0	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:	137.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	120.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	761.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 486 Meru County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MERU

No. of Employees:	158	No. of Councillors:	68	Business Permit Schedule:	7
Total Yearly Salaries:	20,928,637	Total Civic Costs:	13,939,907	Business Permit Base Value	300
Average/Employee:	132,460	Average/Councillor:	204,999		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	52,488,613	52,488,613	100.00	78,230,661	149.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	52,488,613	52,488,613	100.0	78,230,661	149.0
Local Revenues					
CILOR	2,187,450	266,410	12.2	2,187,450	821.1
Property Rates	460,000	1,403,115	305.0	1,400,000	99.8
Single Business Permit	22,500,000	19,024,098	84.6	19,213,840	101.0
Market Fees	5,271,700	3,572,080	67.8	7,666,620	214.6
Others	37,550,800	18,607,849	65.8	28,265,755	151.9
Sub-Total	67,969,950	42,873,552	63.1	58,733,665	137.0
TOTAL REVENUES	120,458,563	95,362,165	79.2	136,964,326	143.6
EXPENDITURES					
Civic	11,998,000	13,939,907	116.2	16,078,000	115.3
L A Personnel	28,623,966	20,928,637	73.1	26,395,539	126.1
L A Operations	26,958,384	15,050,206	55.8	18,398,000	122.2
L A Maintenance	7,226,000	3,535,047	48.9	5,481,000	155.0
TOTAL Recurrent Expenditures	74,806,350	53,453,797	71.5	66,352,539	124.1
RECURRENT SURPLUS/DEFICITS	**45,652,213**	**41,908,368**	**91.8**	**70,611,787**	**168.5**
CAPITAL EXPENDITURES	14,063,600	10,869,347	77.3	30,000,000	276.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**31,588,613**	**31,039,021**	**98.3**	**40,611,787**	**130.8**
DEBT RESOLUTION REPAYMENTS	9,933,171	9,933,171	100.0	5,329,821	53.7
UNCOMMITED SURPLUS/DEFICITS	**21,655,442**	**21,105,850**	**97.5**	**35,281,966**	**167.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
245	B/MAT GANKERE DISPENSARY	273,201	3
505	BURSARY KIAGU WARD	239,000	2
505	BURSARY NTAKIRAWARD	226,860	2
505	BURSARY KARIENE WARD	200,000	2
505	BURSARY KANYAKINE WARD	200,000	2
	All Other Projects (169 projects)	9,730,286	90
	TOTAL	10,869,347	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
505	BURSARIES	1,400,000	5
405	ROAD MAINTANANCE	900,000	3
405	ROAD MAINTENANCE	700,000	2
405	NGWATAINGA RWAIRI BRIDGE	600,000	2
405	ROAD MAINTENANCE	600,000	2
	All Other Projects (94 projects)	25,800,000	86
	TOTAL	30,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	22.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	63.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	71.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	77.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province. EASTERN

L A CODE: 491 Meru Municipal Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MERU

No of Employees	236	No of Councillors	12	Business Permit Schedule	12
Total Yearly Salaries	28,330,520	Total Civic Costs	5,133,038	Business Permit Base Value	700
Av[illegible]	120,045	Average/Councillor	427,753		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,181,011	17,454,721	91 00	29,019,992	166 3
Road Maintenance Levy Fund (RMLF)	4,112,909	2,517,518	61 2	2,219,774	88 2
Sub-Total	23,293,920	19,972,239	85 7	31,239,766	156 4
Local Revenues					
CILOR	1,413,390	467,869	33 1	1,413,390	302.1
Property Rates	6,500,000	4,793,174	73 7	6,370,000	132.9
Single Business Permit	13,000,000	9,784,264	75 3	11,000,000	112 4
Market Fees	8,740,000	7,631,670	87 3	8,540,000	111 9
Others	20,113,237	24,463,962	104 8	23,344,000	95 4
Sub-Total	49,766,627	47,140,939	94 7	50,667,390	107 5
TOTAL REVENUES	73,060,547	67,113,178	91 9	81,907,156	122 0
EXPENDITURES					
Civic	6,440,000	5,133,038	79 7	7,450,000	145 1
L A Personnel	33,274,422	28,330,520	85 1	30,033,998	106 0
L A Operations	13,977,000	7,381,429	52 8	11,335,900	153 6
L A Maintenance	1,945,000	655,194	33 7	1,591,000	242 8
TOTAL Recurrent Expenditures	55,636,422	41,500,181	74 6	50,410,898	121 5
RECURRENT SURPLUS/DEFICITS	**17,424,125**	**25,612,997**	**147.0**	**31,496,258**	**123.0**
CAPITAL EXPENDITURES	9,773,826	9,492,000	97 1	12,489,774	131 6
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	**7,650,299**	**16,120,997**	**210.7**	**19,006,484**	**117.9**
DEBT RESOLUTION REPAYMENTS	7,566,625	7,566,625	100 0	18,749,992	247 8
UNCOMMITED SURPLUS/DEFICITS	**83,674**	**8,554,372**	**10,223.5**	**256,492**	**3.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
220	Rehabilitation of Town hall	7,220,000	76
800	Makutano mini stage	743,400	8
405	Consturction of bridge	395,300	4
405	Gaciuma Bridge	378,600	4
240	Gakoromone dispensary	317,300	3
	All Other Projects (4 projects)	437,400	5
	TOTAL	9,492,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
200	COMPLETION OF TOWN HALL	3,000,000	24
405	ROAD WORK (MURRAMING,GRADING ETC)	2,219,774	18
205	RENOVATION /CONSTRUCTION/PAINTING T/HALL	1,500,000	12
999	CONTRIBUTION TO RMLF	900,000	7
100	PREPARATION OF STRATEGICAL PLAN	800,000	6
	All Other Projects (13 projects)	4,070,000	33
	TOTAL	12,489,774	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	60 7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	42 5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	12 4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	94 7	Total LocalRevenues 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	97 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

Province: EASTERN

L A CODE: 496 Meru South County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: NITHI

No. of Employees:	58	No. of Councillors:	25	Business Permit Schedule:	9
Total Yearly Salaries:	7,078,219	Total Civic Costs:	6,241,270	Business Permit Base Value	400
Average/Employee:	122,038	Average/Councillor:	249,651		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,046,858	16,046,858	100.00	23,320,287	145.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	16,046,858	16,046,858	100.0	23,320,287	145.3
Local Revenues					
CILOR	1,088,130	2,770,722	254.6	1,088,130	39.3
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,000,000	3,817,865	127.3	3,000,000	78.6
Market Fees	1,830,000	3,149,720	172.1	2,000,000	63.5
Others	2,146,000	4,077,618	110.5	3,691,000	90.5
Sub-Total	8,064,130	13,815,925	171.3	9,779,130	70.8
TOTAL REVENUES	24,110,988	29,862,783	123.9	33,099,417	110.8
EXPENDITURES					
Civic	4,159,000	6,241,270	150.1	6,144,000	98.4
L A Personnel	9,416,000	7,078,219	75.2	11,845,000	167.3
L A Operations	3,380,000	3,856,233	114.1	3,362,000	87.2
L A Maintenance	355,000	360,715	101.6	405,000	112.3
TOTAL Recurrent Expenditures	17,310,000	17,536,437	101.3	21,756,000	124.1
RECURRENT SURPLUS/DEFICITS	**6,800,988**	**12,326,346**	**181.2**	**11,343,417**	**92.0**
CAPITAL EXPENDITURES	6,265,000	5,415,590	86.4	11,170,000	206.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**535,988**	**6,910,756**	**1,289.3**	**173,417**	**2.5**
DEBT RESOLUTION REPAYMENTS	2,400,000	7,415,688	309.0	3,379,180	45.6
UNCOMMITED SURPLUS/DEFICITS	**-1,864,012**	**-504,932**	**27.1**	**-3,205,763**	**634.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of New Vehicle	1,242,328	23
999	Manpower Development	851,072	16
405	Rural Access Roads	700,000	13
240	Extention of Dispensaries	666,701	12
905	Water Projects	348,400	6
	All Other Projects (8 projects)	1,607,089	30
	TOTAL	5,415,590	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF TRACTOR	2,200,000	20
505	CONSTRUCTION OF CLASSROOM	1,320,000	12
905	PURCHASE OF WATER PIPES	1,200,000	11
360	PURCHASE OF VEHICLE	1,200,000	11
320	PURCHASE OF EXHAUSTER	1,000,000	9
	All Other Projects (13 projects)	4,250,000	38
	TOTAL	11,170,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	35.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	171.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	101.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	86.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	309.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 501 Migori County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MIGORI

No. of Employees:	121	No. of Councillors:	48	Business Permit Schedule: 9	
Total Yearly Salaries.	16,009,203	Total Civic Costs:	7,229,235	Business Permit Base Value	400
Average/Employee	132,307	Average/Councillor:	150,609		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	35,303,166	35,303,166	100 00	52,306,077	148 2
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0.0
Sub-Total	35,303,166	35,303,166	100 0	52,306,077	148.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	125,800	202,608	161 1	400,000	197.4
Single Business Permit	2,200,000	2,784,844	126.6	2,800,000	100.5
Market Fees	5,227,801	5,327,975	101 9	5,519,000	103.6
Others	6,165,559	9,810,018	139.3	7,042,035	71 8
Sub-Total	13,719,160	18,125,445	132.1	15,761,035	87 0
TOTAL REVENUES	49,022,326	53,428,611	109.0	68,067,112	127.4
EXPENDITURES					
Civic	4,364,400	7,229,235	165.6	8,066,400	111 6
L A Personnel	16,594,765	16,009,203	96 5	18,519,932	115 7
L A Operations	4,393,000	4,153,819	94.6	6,775,000	163.1
L A Maintenance	2,185,000	1,910,156	87.4	3,230,000	169.1
TOTAL Recurrent Expenditures	27,537,165	29,302,413	106.4	36,591,332	124.9
RECURRENT SURPLUS/DEFICITS	**21,485,161**	**24,126,198**	**112.3**	**31,475,780**	**130.5**
CAPITAL EXPENDITURES	11,865,760	6,201,020	52 3	20,400,000	329.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**9,619,401**	**17,925,178**	**186.3**	**11,075,780**	**61.8**
DEBT RESOLUTION REPAYMENTS	9,452,510	7,672,431	81.2	10,786,808	140.6
UNCOMMITED SURPLUS/DEFICITS	**166,891**	**10,252,747**	**6,143.4**	**288,972**	**2.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	Education Projects	2,000,000	32
245	Health Projects	1,670,000	27
255	Roads Rehabilitation	1,510,380	24
905	Water Projects	462,650	7
900	Sori Market Rehabilitation	270,000	4
	All Other Projects (4 projects)	287,990	5
	TOTAL	6,201,020	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	TOYOTA HILUX 4 WD VAN	5,000,000	25
350	CIVIC CAR	3,000,000	15
355	PURCHASE OF MOTORCYCLES	1,000,000	5
705	PROVISION OF SANITARY FACILITIES	1,000,000	5
500	CAPACITY BUILDING	800,000	4
	All Other Projects (36 projects)	9,600,000	47
	TOTAL	20,400,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	53 2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	28 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	24 7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	132 1	Total LocalRevenues compared to Planned Local Revenues.
Recurrent Expenditure Performance Ratio	106.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	52.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	81.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 506 Migori Municipal Council
Summary Profile Fiscal Year 2005/2006

District: MIGORI

(Values in KShs)

No. of Employees:	132	No. of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	17,430,683	Total Civic Costs:	3,592,831	Business Permit Base Value	500
Average/Employee:	132,051	Average/Councillor:	449,104		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,171,622	16,171,622	100.00	24,247,780	149.9
Road Maintenance Levy Fund (RMLF)	1,500,000	0	0.0	0	0.0
Sub-Total	17,671,622	16,171,622	91.5	24,247,780	149.9
Local Revenues					
CILOR	48,000	0	0.0	0	0.0
Property Rates	1,624,503	1,448,503	89.2	1,660,000	114.6
Single Business Permit	3,715,000	4,685,878	126.1	4,513,000	96.3
Market Fees	7,443,432	8,106,945	108.9	7,250,000	89.4
Others	1,957,676	7,467,100	147.3	5,070,331	67.9
Sub-Total	14,788,611	21,708,426	146.8	18,493,331	85.2
TOTAL REVENUES	32,460,233	37,880,048	116.7	42,741,111	112.8
EXPENDITURES					
Civic	2,214,409	3,592,831	162.2	3,422,425	95.3
L A Personnel	17,568,088	17,430,683	99.2	19,814,435	113.7
L A Operations	3,873,388	5,676,863	146.6	4,645,000	81.8
L A Maintenance	1,338,163	552,616	41.3	1,965,929	355.7
TOTAL Recurrent Expenditures	24,994,048	27,252,993	109.0	29,847,789	109.5
RECURRENT SURPLUS/DEFICITS	**7,466,185**	**10,627,055**	**142.3**	**12,893,322**	**121.3**
CAPITAL EXPENDITURES	7,356,505	2,800,759	38.1	7,624,380	272.2
LOAN REPAYMENTS	10,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**119,680**	**7,826,296**	**6,539.4**	**5,268,942**	**67.3**
DEBT RESOLUTION REPAYMENTS	3,999,679	4,737,498	118.4	5,138,942	108.5
UNCOMMITED SURPLUS/DEFICITS	**-3,879,999**	**3,088,798**		**130,000**	**4.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
400	ACESS ROADS & FOOTBRIDGE	1,020,200	36
900	WATER SUPPLY	720,928	26
230	ELECTICITY /TRANSFOMER	422,339	15
505	EDUCATION TRUST FUND	387,384	14
245	COMPLETION OF DISPENSARIES	249,908	9
	All Other Projects (0 projects)	0	0
	TOTAL	2,800,759	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF VEHICLE (Passenger)	3,100,000	41
200	CONSTRACTION OF THE SOCIAL HALL	2,224,380	29
400	CONSTRACTION OF ROADS/ FOOTBRIDGE	1,000,000	13
230	ELECTRICITY /TRANSFORMER	700,000	9
900	REHABILITATION OF WATER SUPPLY	600,000	8
	All Other Projects (0 projects)	0	0
	TOTAL	7,624,380	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	37.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	146.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	109.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	`8.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	118.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 511 Molo Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2005/2006** — **District: NAKURU**

(Values in KShs)

No of Employees	60	No of Councillors	10	Business Permit Schedule	11
Total Yearly Salaries	8,699,933	Total Civic Costs	2,800,059	Business Permit Base Value	600
Average/Employee	144,999	Average/Councillor	280,006		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,356,373	17,356,373	100 00	25,774,567	148 5
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	17,356,373	17,356,373	100 0	25,774,567	148 5
Local Revenues					
CILOR	0	72,794	0 0	0	0 0
Property Rates	2,166,967	1,068,101	49 3	1,000,000	93 6
Single Business Permit	3,460,000	4,930,692	142 5	4,135,000	83 9
Market Fees	1,830,000	2,559,935	139 9	1,686,420	65 9
Others	6,450,500	7,846,552	148 8	5,273,720	67 2
Sub-Total	13,907,467	16,478,074	118 5	12,095,140	73 4
TOTAL REVENUES	31,263,840	33,834,447	108 2	37,869,707	111 9
EXPENDITURES					
Civic	2,080,000	2,800,059	134 6	2,418,000	86 4
L A Personnel	9,454,183	8,699,933	92 0	8,316,285	95 6
L A Operations	2,184,620	4,378,432	200 4	1,988,800	45 4
L A Maintenance	268,000	780,114	291 1	254,000	32 6
TOTAL Recurrent Expenditures	13,986,803	16,658,538	119 1	12,977,085	77 9
RECURRENT SURPLUS/DEFICITS	**17,277,037**	**17,175,909**	**99.4**	**24,892,622**	**144.9**
CAPITAL EXPENDITURES	9,374,000	6,331,388	67 5	15,122,743	238 9
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	**7,903,037**	**10,844,521**	**137.2**	**9,769,879**	**90.1**
DEBT RESOLUTION REPAYMENTS	7,632,373	8,747,921	114 6	8,664,164	99 0
UNCOMMITED SURPLUS/DEFICITS	**270,664**	**2,096,600**	**774.6**	**1,105,715**	**52.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
240	Sachangwan health centre	800,000	13
900	Borehole drilling - Molo central	800,000	13
900	Koige water borehole	800,000	13
900	Kiambirira water borehole	800,000	13
240	Sirikwa Health centre	800,000	13
	All Other Projects (4 projects)	2,331,388	37
	TOTAL	6,331,388	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	PURCHASE OF MOTOR VEHICLE	2,800,000	19
240	HEALTH CENTRE	1,108,249	7
300	WATER BOREHOLE - MUCHORWI	858,249	6
500	2CLASSROOMS, TOILT & LABORATORY	858,249	6
240	HEALTH CENTRE	758,249	5
	All Other Projects (27 projects)	8,739,747	58
	TOTAL	15,122,743	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	49 4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	45 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	16 8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	118 5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	119 1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	67 5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	114 6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 516 Mombasa Municipal Council

Province: COAST | **Summary Profile Fiscal Year 2005/2006** | **District: MOMBASA**

(Values in KShs)

No. of Employees:	3,012	No. of Councillors:	33	Business Permit Schedule:	13
Total Yearly Salaries:	461,331,595	Total Civic Costs:	26,396,693	Business Permit Base Value	850
Average/Employee:	153,165	Average/Councillor:	799,900		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	277,015,859	273,691,669	98.80	430,332,622	157.2
Road Maintenance Levy Fund (RMLF)	47,857,334	53,874,233	112.6	64,527,078	119.8
Sub-Total	324,873,193	327,565,902	100.8	494,859,700	151.1
Local Revenues					
CILOR	43,532,472	31,676,778	72.8	43,532,472	137.4
Property Rates	284,507,522	340,092,765	119.5	312,970,921	92.0
Single Business Permit	151,971,350	131,820,169	86.7	151,971,350	115.3
Market Fees	59,565,580	52,827,947	88.7	53,344,148	101.0
Others	126,934,141	173,742,526	147.3	117,928,380	67.9
Sub-Total	666,511,065	730,160,185	109.5	679,747,271	93.1
TOTAL REVENUES	991,384,258	1,057,726,087	106.7	1,174,606,971	111.1
EXPENDITURES					
Civic	26,510,182	26,396,693	99.6	34,229,400	129.7
L A Personnel	553,776,097	461,331,595	83.3	523,967,499	113.6
L A Operations	156,246,802	279,920,679	179.2	215,750,531	77.1
L A Maintenance	24,728,070	24,305,158	98.3	98,101,856	403.6
TOTAL Recurrent Expenditures	761,261,151	791,954,125	104.0	872,049,286	110.1
RECURRENT SURPLUS/DEFICITS	**230,123,107**	**265,771,962**	**115.5**	**302,557,685**	**113.8**
CAPITAL EXPENDITURES	41,002,750	121,869,738	297.2	93,876,571	77.0
LOAN REPAYMENTS	2,000,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**191,120,357**	**143,902,224**	**75.3**	**208,681,114**	**145.0**
DEBT RESOLUTION REPAYMENTS	99,138,425	249,020,785	251.2	207,060,697	83.1
UNCOMMITED SURPLUS/DEFICITS	**91,981,932**	**-105,118,561**		**1,620,417**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Shimanzi Road	13,024,669	11
405	Old Malindi Road	12,300,000	10
405	Murram, hot premix & other road material	9,650,868	8
405	Kongowea Estate Road	7,591,666	6
265	Rehabilitation of Makupa Market	6,908,310	6
	All Other Projects (67 projects)	72,394,225	59
	TOTAL	121,869,738	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
100	Revision of valuation roll	7,000,000	7
360	Two Tractors	6,000,000	6
360	Purchase of Hydrolic platform vehicle	3,000,000	3
360	Purchase of double cab pick up vehicle	2,700,000	3
360	Purchse of Double cab vehicle for housing development	2,700,000	3
	All Other Projects (89 projects)	72,476,571	77
	TOTAL	93,876,571	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	72.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	12.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	3.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	109.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	104.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	297.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	251.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 521 Mount Elgon County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MOUNT ELGON

No. of Employees:	26	No. of Councillors:	21	Business Permit Schedule: 7	
Total Yearly Salaries:	4,595,878	Total Civic Costs:	4,396,957	Business Permit Base Value	300
Average/Employee:	176,765	Average/Councillor:	209,379		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,266,150	17,266,150	100.00	25,273,459	146.4
Road Maintenance Levy Fund (RMLF)	0	1,461,800	0.0	1,288,200	88.1
Sub-Total	17,266,150	18,727,950	108.5	26,561,659	141.8
Local Revenues					
CILOR	2,513,798	1,115,470	44.4	2,513,798	225.4
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,110,000	973,230	46.1	1,761,000	180.9
Market Fees	800,973	684,490	85.5	1,022,960	149.4
Others	1,037,000	1,454,301	64.5	2,256,040	155.1
Sub-Total	6,461,771	4,227,491	65.4	7,553,798	178.7
TOTAL REVENUES	23,727,921	22,955,441	96.7	34,115,457	148.6
EXPENDITURES					
Civic	3,183,200	4,396,957	138.1	5,105,000	116.1
L A Personnel	5,944,326	4,595,878	77.3	6,030,780	131.2
L A Operations	4,643,000	6,386,081	137.5	3,949,000	61.8
L A Maintenance	624,000	1,291,281	206.9	1,585,000	122.7
TOTAL Recurrent Expenditures	14,394,526	16,670,197	115.8	16,669,780	100.0
RECURRENT SURPLUS/DEFICITS	**9,333,395**	**6,285,244**	**67.3**	**17,445,677**	**277.6**
CAPITAL EXPENDITURES	11,620,000	3,909,843	33.6	13,289,540	339.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-2,286,605**	**2,375,401**		**4,156,137**	**175.0**
DEBT RESOLUTION REPAYMENTS	2,372,792	2,372,972	100.0	3,411,546	143.8
UNCOMMITED SURPLUS/DEFICITS	**-4,659,397**	**2,429**		**744,591**	**30,654.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
905	CONSTRUCTION OF GUEST HOUSE	1,316,417	34
909	VALAUTION ROLL	640,000	16
912	ROAD MAINTENANCE & BRIDGE CONST.	630,000	16
902	EDUCATION SCHOOLS REHABILITATION	628,000	16
910	STRATEGIC PLAN	500,000	13
	All Other Projects (1 projects)	195,426	5
	TOTAL	3,909,843	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
905	Housing Expansion	3,541,340	27
360	Puchase of Motor vehicle	2,500,000	19
405	Road maintance levy fund projects	1,288,200	10
500	Construction of School	1,081,818	8
260	Health Infrastructure	1,081,818	8
	All Other Projects (7 projects)	3,796,364	29
	TOTAL	13,289,540	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	35.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	56.1	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:	65.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	115.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	33.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 526 Moyale County Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: MOYALE

No. of Employees:	26	No. of Councillors:	20	Business Permit Schedule:	8
Total Yearly Salaries:	7,703,526	Total Civic Costs:	4,406,900	Business Permit Base Value	350
Average/Employee:	296,289	Average/Councillor:	220,345		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,411,484	10,498,566	92.00	16,693,461	159.0
Road Maintenance Levy Fund (RMLF)	2,600,000	795,732	30.6	3,250,000	408.4
Sub-Total	14,011,484	11,294,298	80.6	19,943,461	176.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	977,820	0	0.0	0	0.0
Single Business Permit	1,554,214	1,547,581	99.6	1,500,000	96.9
Market Fees	292,132	6,761,325	2,314.5	978,473	14.5
Others	15,882,658	6,748,946	36.1	18,681,683	276.8
Sub-Total	18,706,824	15,057,852	80.5	21,160,156	140.5
TOTAL REVENUES	32,718,308	26,352,150	80.5	41,103,617	156.0
EXPENDITURES					
Civic	6,535,900	4,406,900	67.4	9,278,900	210.6
L A Personnel	10,316,891	7,703,526	74.7	8,628,406	112.0
L A Operations	7,286,914	6,965,650	95.6	5,997,355	86.1
L A Maintenance	1,351,770	1,073,520	79.4	1,525,000	142.1
TOTAL Recurrent Expenditures	25,491,475	20,149,596	79.0	25,429,661	126.2
RECURRENT SURPLUS/DEFICITS	**7,226,833**	**6,202,554**	**85.8**	**15,673,956**	**252.7**
CAPITAL EXPENDITURES	7,765,346	2,595,200	33.4	12,965,585	499.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-538,513**	**3,607,354**		**2,708,371**	**75.1**
DEBT RESOLUTION REPAYMENTS	1,555,000	1,979,707	127.3	2,700,000	136.4
UNCOMMITED SURPLUS/DEFICITS	**-2,093,513**	**1,627,647**		**8,371**	**0.5**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
100	VALUATION ROLL	600,000	23
260	MARKET STALL CONSTRUCTION	550,000	21
605	ENVIRONMENT & CONSERVANCY	445,200	17
900	WATER SOURCES DEVELOPMENT	250,000	10
999	PUBLIC NATIONAL LIBRARY	170,000	7
	All Other Projects (4 projects)	580,000	22
	TOTAL	2,595,200	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
260	Market Stall Construction	4,000,000	31
405	Roads Maintenance	3,900,000	30
999	Uncompleted Projects	645,585	5
100	Valuation Toll	600,000	5
205	Health Facilities	600,000	5
	All Other Projects (14 projects)	3,220,000	25
	TOTAL	12,965,585	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	50.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	56.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	21.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	80.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	79.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	33.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	127.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 531 Mtito Andei Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MAKUENI

No. of Employees:	46	No. of Councillors:	8	Business Permit Schedule: 7	
Total Yearly Salaries:	3,203,636	Total Civic Costs:	795,716	Business Permit Base Value	300
Average/Employee:	69,644	Average/Councillor:	99,465		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,388,408	5,388,408	100.00	7,433,309	138.0
Road Maintenance Levy Fund (RMLF)	0	1,009,219	0.0	644,100	63.8
Sub-Total	5,388,408	6,397,627	118.7	8,077,409	126.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	73,051	127,250	174.2	73,051	57.4
Single Business Permit	2,874,950	3,318,618	115.4	3,050,384	91.9
Market Fees	1,118,000	618,544	55.3	1,129,110	182.5
Others	1,229,736	2,127,670	141.4	1,505,202	70.7
Sub-Total	5,295,737	6,192,082	116.9	5,757,747	93.0
TOTAL REVENUES	10,684,145	12,589,709	117.8	13,835,156	109.9
EXPENDITURES					
Civic	613,200	795,716	129.8	1,219,600	153.3
L A Personnel	7,770,538	3,203,636	41.2	7,075,467	220.9
L A Operations	2,691,682	3,082,564	114.5	3,302,832	107.1
L A Maintenance	22,000	40,000	181.8	38,800	97.0
TOTAL Recurrent Expenditures	11,097,420	7,121,916	64.2	11,636,699	163.4
RECURRENT SURPLUS/DEFICITS	**-413,275**	**5,467,793**		**2,198,457**	**40.2**
CAPITAL EXPENDITURES	1,616,523	0	0.0	2,900,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-2,029,798**	**5,467,793**		**-701,543**	
DEBT RESOLUTION REPAYMENTS	1,068,415	3,397,576	318.0	1,800,000	53.0
UNCOMMITED SURPLUS/DEFICITS	**-3,098,213**	**2,070,217**		**-2,501,543**	

Implemented Projects 2005/2006

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

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	EXHAUSTER VEHICLE	970,000	33
999	SLUM UPGRADING	400,000	14
705	STADIUM	400,000	14
260	OPEN AIR MARKET	300,000	10
999	DISPENSARY-DARAJANI	300,000	10
	All Other Projects (4 projects)	530,000	18
	TOTAL	2,900,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	116.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	64.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	318.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 536 Muhoroni Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: KISUMU

No. of Employees:	45	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	5,349,269	Total Civic Costs:	2,633,487	Business Permit Base Value	350
Average/Employee:	118,873	Average/Councillor:	329,186		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,989,422	8,989,422	100.00	13,053,817	145.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,989,422	8,989,422	100.0	13,053,817	145.2
Local Revenues					
CILOR	858,614	50,343	5.9	858,614	1,705.5
Property Rates	600,000	496,097	82.7	1,800,000	362.8
Single Business Permit	1,100,000	954,250	86.8	1,200,000	125.8
Market Fees	1,078,000	1,288,510	119.5	1,421,800	110.3
Others	8,158,334	4,517,239	122.2	3,697,367	81.9
Sub-Total	11,794,948	7,306,439	61.9	8,977,781	122.9
TOTAL REVENUES	20,784,370	16,295,861	78.4	22,031,598	135.2
EXPENDITURES					
Civic	1,787,000	2,633,487	147.4	3,308,000	125.6
L A Personnel	5,626,825	5,349,269	95.1	6,520,345	121.9
L A Operations	2,825,000	2,923,887	103.5	4,754,000	162.6
L A Maintenance	843,000	1,908,632	226.4	1,330,000	69.7
TOTAL Recurrent Expenditures	11,081,825	12,815,275	115.6	15,912,345	124.2
RECURRENT SURPLUS/DEFICITS	**9,702,545**	**3,480,586**	**35.9**	**6,119,253**	**175.8**
CAPITAL EXPENDITURES	2,562,977	3,504,000	136.7	4,000,000	114.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**7,139,568**	**-23,414**		**2,119,253**	
DEBT RESOLUTION REPAYMENTS	852,000	809,000	95.0	800,000	98.9
UNCOMMITED SURPLUS/DEFICITS	**6,287,568**	**-832,414**		**1,319,253**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
700	Social Hall Construction	2,000,000	57
405	Road maintenance	650,000	19
240	God-Nyithindo Dispensary	350,000	10
210	Slaughter House Construction	350,000	10
999	4th Africities	154,000	4
	All Other Projects (0 projects)	0	0
	TOTAL	3,504,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
205	SOCIAL HALL CONSTRUCTION	4,000,000	100
		0	0
		0	0
		0	0
		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	4,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	54.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	61.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	115.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	136.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	95.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 541 Mumias Municipal Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: KAKAMEGA

No. of Employees:	111	No. of Councillors:	10	Business Permit Schedule:	11
Total Yearly Salaries:	20,232,613	Total Civic Costs:	4,485,136	Business Permit Base Value	600
Average/Employee:	182,276	Average/Councillor:	448,514		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	22,277,400	22,277,400	100.00	33,512,056	150.4
Road Maintenance Levy Fund (RMLF)	1,500,000	533,850	35.6	1,702,500	318.9
Sub-Total	23,777,400	22,811,250	95.9	35,214,556	154.4
Local Revenues					
CILOR	230,304	570,018	247.5	230,304	40.4
Property Rates	1,230,305	1,017,738	82.7	1,335,000	131.2
Single Business Permit	3,690,000	4,304,700	116.7	3,900,000	90.6
Market Fees	5,302,000	6,005,380	113.3	5,653,125	94.1
Others	8,313,770	11,840,531	121.6	9,735,000	82.2
Sub-Total	18,766,379	23,738,367	126.5	20,853,429	87.8
TOTAL REVENUES	42,543,779	46,549,617	109.4	56,067,985	120.4
EXPENDITURES					
Civic	2,781,996	4,485,136	161.2	4,741,000	105.7
L A Personnel	21,489,856	20,232,613	94.1	22,157,179	109.5
L A Operations	2,557,000	7,871,969	307.9	6,559,310	83.3
L A Maintenance	288,200	245,164	85.1	2,298,125	937.4
TOTAL Recurrent Expenditures	27,117,052	32,834,882	121.1	35,755,614	108.9
RECURRENT SURPLUS/DEFICITS	**15,426,727**	**13,714,735**	**88.9**	**20,312,371**	**148.1**
CAPITAL EXPENDITURES	11,138,700	9,254,978	83.1	14,400,000	155.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**4,288,027**	**4,459,757**	**104.0**	**5,912,371**	**132.6**
DEBT RESOLUTION REPAYMENTS	4,254,378	4,243,781	99.8	5,606,798	132.1
UNCOMMITED SURPLUS/DEFICITS	**33,649**	**215,976**	**641.8**	**305,573**	**141.5**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Construction of Town Hall	3,169,745	34
405	Road works	1,529,790	17
500	Development of schools	1,225,000	13
240	Construction/Improvement of clinics	645,000	7
999	Bursaries in wards	585,000	6
	All Other Projects (15 projects)	2,100,443	23
	TOTAL	9,254,978	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	Purchase of Motor vehicle	2,600,000	18
200	Construction of Town Hall	2,000,000	14
999	Strategic/Physical planning	800,000	6
250	Construction of Kamashia Clinic	530,000	4
500	Construction of St. Elizabeth Lureko Girls	500,000	3
	All Other Projects (59 projects)	7,970,000	55
	TOTAL	14,400,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	41.7	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:	126.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	121.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	83.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	99.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 546 Muranga County Council
Summary Profile Fiscal Year 2005/2006

District: MURANG'A

(Values in KShs)

No. of Employees:	196	No. of Councillors:	20	Business Permit Schedule:	10
Total Yearly Salaries:	27,080,996	Total Civic Costs:	11,559,890	Business Permit Base Value	500
Average/Employee:	138,168	Average/Councillor:	577,995		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	33,462,511	33,462,511	100.00	49,443,767	147.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	33,462,511	33,462,511	100.0	49,443,767	147.8
Local Revenues					
CILOR	725,073	45,876	6.3	725,073	1,580.5
Property Rates	0	0	0.0	0	0.0
Single Business Permit	13,510,000	15,787,350	116.9	15,411,800	97.6
Market Fees	3,510,000	3,548,680	101.1	3,000,000	84.5
Others	17,212,252	24,372,189	143.3	17,005,000	69.8
Sub-Total	34,957,325	43,754,095	125.2	36,141,873	82.6
TOTAL REVENUES	68,419,836	77,216,606	112.9	85,585,640	110.8
EXPENDITURES					
Civic	8,672,480	11,559,890	133.3	10,477,400	90.6
L A Personnel	28,720,021	27,080,996	94.3	35,539,266	131.2
L A Operations	11,083,000	13,546,006	122.2	11,402,000	84.2
L A Maintenance	2,830,000	2,874,839	101.6	3,500,000	121.7
TOTAL Recurrent Expenditures	51,305,501	55,061,731	107.3	60,918,666	110.6
RECURRENT SURPLUS/DEFICITS	**17,114,335**	**22,154,875**	**129.5**	**24,666,974**	**111.3**
CAPITAL EXPENDITURES	7,450,000	4,405,268	59.1	15,600,000	354.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**9,664,335**	**17,749,607**	**183.7**	**9,066,974**	**51.1**
DEBT RESOLUTION REPAYMENTS	-9,603,561	10,790,574	112.4	8,960,000	83.0
UNCOMMITED SURPLUS/DEFICITS	**60,774**	**6,959,033**	**11,450.7**	**106,974**	**1.5**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
365	Grader repair	750,000	17
905	Muchunqucha Water Project	488,450	11
999	Gitugi Market	299,125	7
999	Mkt Murraming Kanyenya-ini	247,000	6
505	Education Zonal ofice	198,700	5
	All Other Projects (32 projects)	2,421,993	55
	TOTAL	4,405,268	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
230	ELECTRICITY- RWATHIA,KANYENYAINI,NJUMBI,MBIRI	2,000,000	13
405	COMMUNITY PROJECTS	2,000,000	13
405	ROADS-KIRU,KAMACHARIA,GATURI,WEITHAGA,MUGOIRI,KAHUHIA	2,000,000	13
365	BULL DOZER D.6. REHABILITATION	1,500,000	10
265	MARKETS-KAHATIA,RWATHIA,KANYENYAINI,GATURI,KIRURI	1,500,000	10
	All Other Projects (10 projects)	6,600,000	42
	TOTAL	15,600,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	18.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	125.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	107.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	59.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	112.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 551 Murang'a Municipal Council

Summary Profile Fiscal Year 2005/2006

District: MURANG'A

(Values in KShs)

No of Employees	0	No of Councillors	9	Business Permit Schedule	10
Total Yearly Salaries	20,903,161	Total Civic Costs	4,820,480	Business Permit Base Value	500
Average/Employee	0	Average/Councillor	535,609		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,469,634	7,469,634	100 00	10,712,299	143 4
Road Maintenance Levy Fund (RMLF)	2,631,683	2,631,683	100 0	2,631,683	100 0
Sub-Total	10,101,317	10,101,317	100 0	13,343,982	132 1
Local Revenues					
CILOR	1,085,020	0	0 0	1,085,020	0 0
Property Rates	4,008,650	4,545,590	113 4	3,459,776	76 1
Single Business Permit	6,280,381	7,036,904	112 0	6,205,200	88 2
Market Fees	3,713,175	3,777,135	101 7	3,419,225	90 5
Others	13,881,276	22,668,591	116 0	19,541,799	86 2
Sub-Total	28,968,502	38,028,220	131 3	33,711,020	88 6
TOTAL REVENUES	39,069,819	48,129,537	123 2	47,055,002	97 8
EXPENDITURES					
Civic	3,558,000	4,820,480	135 5	4,118,000	85 4
L A Personnel	20,408,705	20,903,161	102 4	20,994,253	100 4
L A Operations	7,786,909	7,982,080	102 5	11,622,528	145 6
L A Maintenance	890,000	4,334,841	487 1	5,701,683	131 5
TOTAL Recurrent Expenditures	32,643,614	38,040,562	116 5	42,436,464	111 6
RECURRENT SURPLUS/DEFICITS	**6,426,205**	**10,088,975**	**157.0**	**4,618,538**	**45.8**
CAPITAL EXPENDITURES	2,241,000	7,262,152	324 1	4,556,000	62 7
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	**4,185,205**	**2,826,823**	**67.5**	**62,538**	**2.2**
DEBT RESOLUTION REPAYMENTS	3,900,000	0	0 0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	**285,205**	**2,826,823**	**991.2**	**62,538**	**2.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
265	MUKUYU MARKET STALLS	3,316,266	46
410	ROADS CONSTRUCTION	2,945,886	41
500	LIBRARY CONSTRUCTION	1,000,000	14
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	7,262,152	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
305	PURCHASE OF VEHICLE	1,000,000	22
500	LIBRARY	1,000,000	22
230	KAMWE- MARAGI ELECTRICITY	600,000	13
405	KONGOINI -KAMBWE ROAD	500,000	11
900	WATERPOINTS	416,000	9
	All Other Projects (8 projects)	1,040,000	23
	TOTAL	4,556,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	68 7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	25 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	12 7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	131 3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	116 5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	324 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

L A CODE: 556 Mwingi County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MWINGI

No. of Employees:	45	No. of Councillors:	36	Business Permit Schedule:	8
Total Yearly Salaries:	6,445,335	Total Civic Costs:	5,935,044	Business Permit Base Value	350
Average/Employee:	143,230	Average/Councillor:	164,862		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	26,339,284	26,339,284	100.00	38,769,735	147.2
Road Maintenance Levy Fund (RMLF)	2,600,000	1,507,532	58.0	0	0.0
Sub-Total	28,939,284	27,846,816	96.2	38,769,735	139.2
Local Revenues					
CILOR	700,000	407,626	58.2	700,000	171.7
Property Rates	0	0	0.0	0	0.0
Single Business Permit	5,120,706	5,496,423	107.3	6,756,696	122.9
Market Fees	2,507,961	4,421,664	176.3	3,400,255	76.9
Others	2,251,796	2,014,939	85.4	2,359,454	117.1
Sub-Total	10,580,463	12,340,652	116.6	13,216,405	107.1
TOTAL REVENUES	39,519,747	40,187,468	101.7	51,986,140	129.4
EXPENDITURES					
Civic	4,551,000	5,935,044	130.4	7,942,745	133.8
L A Personnel	8,439,002	6,445,335	76.4	11,350,135	176.1
L A Operations	8,494,946	11,333,814	133.4	11,948,986	105.4
L A Maintenance	1,591,088	531,086	33.4	1,880,000	354.0
TOTAL Recurrent Expenditures	23,076,036	24,245,279	105.1	33,121,866	136.6
RECURRENT SURPLUS/DEFICITS	**16,443,711**	**15,942,189**	**97.0**	**18,864,274**	**118.3**
CAPITAL EXPENDITURES	10,582,394	10,217,045	96.5	15,140,000	148.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,861,317**	**5,725,144**	**97.7**	**3,724,274**	**65.1**
DEBT RESOLUTION REPAYMENTS	3,691,974	4,108,102	111.3	3,679,455	89.6
UNCOMMITED SURPLUS/DEFICITS	**2,169,343**	**1,617,042**	**74.5**	**44,819**	**2.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	EDUCATION(C/ROOM,D/H,LIB&KITCHEN	4,629,944	45
405	ROADS GRADING	1,683,505	16
365	VEHICLE REHABILITATION	1,480,000	14
205	OFFICE CONSTRUCTION	1,259,842	12
240	HEALTH(DISPENSARIES)	997,190	10
	All Other Projects (2 projects)	166,564	2
	TOTAL	10,217,045	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
200	COUNCILORS & COUNCIL OFFICES	2,090,000	14
205	OFFICE CONSTRUCTION	1,000,000	7
900	KANYULULU-MUSOSYA-KATSE WATER PROJECT	700,000	5
900	KAKUNIKE BOREHOLE	700,000	5
900	MWINGI NATIONAL RESERVE	650,000	4
	All Other Projects (20 projects)	10,000,000	66
	TOTAL	15,140,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	33.5	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:	116.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	105.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	96.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	111.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 561 Mwingi Town Council

Summary Profile Fiscal Year 2005/2006

District: MWINGI

(Values in KShs)

No. of Employees:	35	No. of Councillors:	8	Business Permit Schedule: 6	
Total Yearly Salaries:	5,254,890	Total Civic Costs:	1,973,167	Business Permit Base Value	250
Average/Employee:	150,140	Average/Councillor:	246,646		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,717,599	11,717,599	100.00	17,063,588	145.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,717,599	11,717,599	100.0	17,063,588	145.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,344,165	3,857,000	164.5	3,489,520	90.5
Market Fees	1,722,160	2,608,141	151.4	3,429,752	131.5
Others	3,993,018	5,147,782	89.5	5,749,703	111.7
Sub-Total	8,059,343	11,612,923	144.1	12,668,975	109.1
TOTAL REVENUES	19,776,942	23,330,522	118.0	29,732,563	127.4
EXPENDITURES					
Civic	2,533,698	1,973,167	77.9	2,384,000	120.8
L A Personnel	6,662,968	5,254,890	78.9	9,344,894	177.8
L A Operations	3,971,811	3,917,278	98.6	4,237,012	108.2
L A Maintenance	2,154,299	726,197	33.7	953,884	131.4
TOTAL Recurrent Expenditures	15,322,776	11,871,532	77.5	16,919,790	142.5
RECURRENT SURPLUS/DEFICITS	**4,454,166**	**11,458,990**	**257.3**	**12,812,773**	**111.8**
CAPITAL EXPENDITURES	4,641,713	2,769,530	59.7	12,132,523	438.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-187,547**	**8,689,460**		**680,250**	**7.8**
DEBT RESOLUTION REPAYMENTS	439,400	304,637	69.3	661,830	217.3
UNCOMMITED SURPLUS/DEFICITS	**-626,947**	**8,384,823**		**18,420**	**0.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Councillors Educational Tour	577,810	21
405	Rehabilitation of Roads Kyanundu-Ndiani	198,328	7
245	Construction of despensary K/K	189,090	7
500	Construction of Itendeu Sec. School	173,858	6
100	Preparation of abstract of Accounts	153,000	6
	All Other Projects (17 projects)	1,477,444	53
	TOTAL	2,769,530	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
260	Fencing & Construction of Stock Yard	4,218,336	35
360	Purchase of Council Vehicle	1,300,000	11
100	Preparation of Strategic Plan	700,000	6
900	Extension of piped water to Musukini	530,000	4
405	Grading of Town Roads	500,000	4
	All Other Projects (14 projects)	4,884,187	40
	TOTAL	12,132,523	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	33.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	144.1	Total LocalRevenues 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:	59.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	69.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 566 Naivasha Municipal Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2005/2006** | **District: NAKURU**

(Values in KShs)

No. of Employees:	236	No. of Councillors:	16	Business Permit Schedule:	10
Total Yearly Salaries:	30,764,479	Total Civic Costs:	4,328,819	Business Permit Base Value	500
Average/Employee:	130,358	Average/Councillor:	270,551		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	23,576,381	23,576,381	100.00	35,368,442	150.0
Road Maintenance Levy Fund (RMLF)	2,500,000	1,884,416	75.4	2,916,847	154.8
Sub-Total	26,076,381	25,460,797	97.6	38,285,289	150.4
Local Revenues					
CILOR	9,929,551	8,000,000	80.6	9,929,551	124.1
Property Rates	9,196,863	9,154,497	99.5	10,700,000	116.9
Single Business Permit	9,646,690	5,180,829	53.7	9,000,000	173.7
Market Fees	5,914,108	6,564,038	111.0	6,750,000	102.8
Others	19,748,152	16,431,444	61.7	26,611,549	162.0
Sub-Total	54,435,364	45,330,808	83.3	62,991,100	139.0
TOTAL REVENUES	80,511,745	70,791,605	87.9	101,276,389	143.1
EXPENDITURES					
Civic	2,742,000	4,328,819	157.9	4,679,000	108.1
L A Personnel	37,973,563	30,764,479	81.0	39,350,362	127.9
L A Operations	13,665,342	13,275,639	97.1	22,691,625	170.9
L A Maintenance	3,630,000	1,885,858	52.0	5,476,162	290.4
TOTAL Recurrent Expenditures	58,010,905	50,254,795	86.6	72,197,149	143.7
RECURRENT SURPLUS/DEFICITS	**22,500,840**	**20,536,810**	**91.3**	**29,079,240**	**141.6**
CAPITAL EXPENDITURES	11,460,039	3,719,844	32.5	17,950,002	482.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**11,040,801**	**16,816,966**	**152.3**	**11,129,238**	**66.2**
DEBT RESOLUTION REPAYMENTS	9,000,000	11,953,212	132.8	12,189,300	102.0
UNCOMMITED SURPLUS/DEFICITS	**2,040,801**	**4,863,754**	**238.3**	**-1,060,062**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of Motor Vehicles	1,416,200	38
260	Settlement of Squatters	508,850	14
905	Nyamathi Water Project	361,650	10
265	Old Market Rehabilitation	282,325	8
500	ECD Centre Karagita	234,513	6
	All Other Projects (7 projects)	916,306	25
	TOTAL	3,719,844	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	RATE VALUATION ROLL	6,000,000	33
405	EARTH WORK PLAN	5,500,000	31
205	EXTENSION OF OFFICES	1,200,000	7
260	PURCHASE OF LAND	500,000	3
905	MIRERE WATER PROJECT	500,000	3
	All Other Projects (29 projects)	4,250,002	24
	TOTAL	17,950,002	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	83.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	86.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	32.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	132.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 571 Nakuru County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2005/2006** | **District: NAKURU**

(Values in KShs)

No of Employees	394	No of Councillors	66	Business Permit Schedule.	9
Total Yearly Salaries	49,734,029	Total Civic Costs	24,854,677	Business Permit Base Value	400
Avg Cost/Employee	126,229	Average/Councillor	376,586		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	104,990,294	104,990,294	100 00	158,618,243	151 1
Road Maintenance Levy Fund (RMLF)	0	753,763	0 0	644,100	85 5
Sub-Total	104,990,294	105,744,057	100 7	159,262,343	150 6
Local Revenues					
CILOR	8,567,059	1,384,525	16 2	8,567,059	618 8
Property Rates	8,839,000	4,949,529	56 0	10,222,900	206.5
Single Business Permit	20,410,767	26,561,534	130 1	22,451,844	84 5
Market Fees	7,684,827	5,693,423	74 1	9,673,300	169 9
Others	27,706,049	27,936,076	88 4	31,600,709	113 1
Sub-Total	73,207,702	66,525,087	90 9	82,515,812	124 0
TOTAL REVENUES	178,197,996	172,269,144	96 7	241,778,155	140 3
EXPENDITURES					
Civic	13,896,000	24,854,677	178 9	27,980,000	112.6
L A Personnel	57,743,771	49,734,029	86 1	58,368,281	117 4
L A Operations	29,452,778	27,389,290	93 0	29,292,112	106.9
L A Maintenance	7,226,400	11,750,627	162 6	12,683,587	107 9
TOTAL Recurrent Expenditures	108,318,949	113,728,623	105 0	128,323,980	112 8
RECURRENT SURPLUS/DEFICITS	**69,879,047**	**58,540,521**	**83.8**	**113,454,175**	**193.8**
CAPITAL EXPENDITURES	39,138,972	12,442,698	31 8	52,073,143	418 5
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	**30,740,075**	**46,097,823**	**150.0**	**61,381,032**	**133.2**
DEBT RESOLUTION REPAYMENTS	27,800,000	50,775,451	182 6	31,098,310	61 2
UNCOMMITED SURPLUS/DEFICITS	**2,940,075**	**-4,677,628**		**30,282,722**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Land Acquisition(Subukia,Elburgon, Ngata)	4,900,000	39
350	Tipper Lorry	3,331,034	27
405	Laying of Culverts	1,808,273	15
355	5 Motor cycles	1,622,756	13
210	Olenguruone Bus Park	612,337	5
	All Other Projects (1 projects)	168,298	1
	TOTAL	12,442,698	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF REVENUE VEHICLE	2,500,000	5
100	4TH AFRI CITIES SUMMIT 2006	2,055,278	4
505	BOROR SECONDARY SCHOOL	1,800,000	3
900	MUGAA DAM/BOREHOLE REHABILITATION	1,700,000	3
265	L/STOCK AUCTION YARDS AND MARKETS FENCING	1,650,000	3
	All Other Projects (47 projects)	42,367,865	81
	TOTAL	52,073,143	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	48 6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	31 1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	21 9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	90 9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	105 0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	31 8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	182 6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 576 Nakuru Municipal Council
Summary Profile Fiscal Year 2005/2006

Province: RIFT VALLEY | District: NAKURU

(Values in KShs)

No. of Employees:	1,234	No. of Councillors:	25	Business Permit Schedule:	12
Total Yearly Salaries:	185,172,752	Total Civic Costs:	14,825,323	Business Permit Base Value	700
Average/Employee:	150,059	Average/Councillor:	593,013		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	93,548,916	93,548,916	100.00	144,705,685	154.7
Road Maintenance Levy Fund (RMLF)	17,256,904	15,997,293	92.7	37,208,852	232.6
Sub-Total	110,805,820	109,546,209	98.9	181,914,537	166.1
Local Revenues					
CILOR	3,453,924	138,682	4.0	3,453,924	2,490.5
Property Rates	49,388,846	43,836,023	88.8	54,327,730	123.9
Single Business Permit	53,065,293	61,633,248	116.1	58,371,822	94.7
Market Fees	17,834,884	30,964,405	173.6	19,917,083	64.3
Others	95,905,387	124,275,044	99.5	124,850,793	100.5
Sub-Total	219,648,334	260,847,402	118.8	260,921,352	100.0
TOTAL REVENUES	330,454,154	370,393,611	112.1	442,835,889	119.6
EXPENDITURES					
Civic	7,536,000	14,825,323	196.7	15,560,460	105.0
L A Personnel	197,269,903	185,172,752	93.9	231,277,626	124.9
L A Operations	54,901,544	52,523,391	95.7	49,234,039	93.7
L A Maintenance	30,346,909	28,804,328	94.9	51,172,907	177.7
TOTAL Recurrent Expenditures	290,054,356	281,325,794	97.0	347,245,032	123.4
RECURRENT SURPLUS/DEFICITS	**40,399,798**	**89,067,817**	**220.5**	**95,590,857**	**107.3**
CAPITAL EXPENDITURES	24,750,000	30,801,682	124.5	55,435,217	180.0
LOAN REPAYMENTS	0	5,000,004	0.0	0	0.0
NET SURPLUS/DEFICITS	**15,649,798**	**53,266,131**	**340.4**	**40,155,640**	**75.4**
DEBT RESOLUTION REPAYMENTS	36,668,707	59,000,282	160.9	44,283,590	75.1
UNCOMMITED SURPLUS/DEFICITS	**-21,018,909**	**-5,734,151**	**27.3**	**-4,127,950**	**72.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Storm Water drain Kirinyaga Rd	5,542,304	18
999	Valuation Roll	5,000,000	16
300	Purchase of computers & Networking	2,315,131	8
805	Strorm Water D. Morogi Rd.	2,199,286	7
805	Box Culvert - Barut	2,057,824	7
	All Other Projects (18 projects)	13,687,137	44
	TOTAL	30,801,682	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF REVENUE VEHICLES Pg 19 of 35	5,000,000	9
350	REFUSE TRACTOR /TRAILER Pg 33 of 35	4,000,000	7
260	BUSINESS COMPLEX Pg 7 of 35	3,500,000	6
405	DRAINAGE GENERAL KARIBA ROAD Pg 34of 35	3,435,217	6
240	BONDENI MATERNITY EXTENSION Pg 17 of 35	2,500,000	5
	All Other Projects (29 projects)	37,000,000	67
	TOTAL	55,435,217	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	22.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	118.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	124.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	160.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 581 Nambale Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: BUSIA

No of Employees	27	No of Councillors	8	Business Permit Schedule	10
Total Yearly Salaries	1,456,450	Total Civic Costs	1,098,600	Business Permit Base Value	500
Average/Employee	53,943	Average/Councillor	137,325		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,547,877	4,547,877	100 00	6,095,328	134 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	4,547,877	4,547,877	100 0	6,095,328	134 0
Local Revenues					
CILOR	18,425	0	0 0	18,425	0 0
Property Rates	53,339	51,333	96 2	26,489	51 6
Single Business Permit	1,000,000	1,238,510	123 9	1,293,522	104 4
Market Fees	0	816,100	0 0	900,000	110 3
Others	1,833,868	2,487,310	201 4	1,234,795	49 6
Sub-Total	2,905,632	4,593,253	158 1	3,473,231	75 6
TOTAL REVENUES	7,453,509	9,141,130	122 6	9,568,559	104 7
EXPENDITURES					
Civic	803,600	1,098,600	136 7	1,312,600	119 5
L A Personnel	3,774,243	1,456,450	38 6	3,623,714	248 8
L A Operations	196,000	1,482,191	756 2	151,000	10 2
L A Maintenance	15,000	174,437	1,162 9	5,000	2 9
TOTAL Recurrent Expenditures	4,788,843	4,211,678	87 9	5,092,314	120 9
RECURRENT SURPLUS/DEFICITS	**2,664,666**	**4,929,452**	**185.0**	**4,476,245**	**90.8**
CAPITAL EXPENDITURES	1,380,500	1,768,600	128 1	2,377,178	134 4
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	**1,284,166**	**3,160,852**	**246.1**	**2,099,067**	**66.4**
DEBT RESOLUTION REPAYMENTS	1,637,000	3,100,170	189 4	2,090,652	67 4
UNCOMMITED SURPLUS/DEFICITS	**-352,834**	**60,682**		**8,415**	**13.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
205	Office construction	1,200,600	68
405	Rehabilitation of rural access road	240,000	14
905	Protection and rehabilitation of springs	118,000	7
999	Opening of drainagees in town	60,000	3
505	Bursary to bright students	40,000	2
	All Other Projects (4 projects)	110,000	6
	TOTAL	1,768,600	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
205	COUNCIL PREMISES CONSTRUCTION (OFFICE)	1,487,178	63
999	PURCHASE OF LAND FOR DISPENSARY, ECD	256,000	11
500	SCHOOLS CONSTRUCTION OF CLASSES	144,000	6
900	WATER SANITATION INFRUSTRUCTURE	100,000	4
905	WATER SANITATION	60,000	3
	All Other Projects (10 projects)	330,000	14
	TOTAL	2,377,178	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	74 2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	25 3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	26 1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	158 1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	87 9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	128 1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	189 4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 586 Nandi County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: NANDI

No. of Employees:	52	No. of Councillors:	97	Business Permit Schedule: 7	
Total Yearly Salaries:	7,754,458	Total Civic Costs:	17,798,530	Business Permit Base Value	300
Average/Employee:	149,124	Average/Councillor:	183,490		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	49,620,068	49,620,068	100.00	73,753,939	148.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	49,620,068	49,620,068	100.0	73,753,939	148.6
Local Revenues					
CILOR	1,925,544	192,418	10.0	1,925,544	1,000.7
Property Rates	273,869	423,868	154.8	310,295	73.2
Single Business Permit	3,850,684	4,401,006	114.3	4,362,845	99.1
Market Fees	1,793,043	1,291,495	72.0	3,857,145	298.7
Others	16,635,234	16,082,654	85.2	18,886,882	117.4
Sub-Total	24,478,374	22,391,441	91.5	29,342,711	131.0
TOTAL REVENUES	74,098,442	72,011,509	97.2	103,096,650	143.2
EXPENDITURES					
Civic	14,838,634	17,798,530	119.9	19,735,965	110.9
L A Personnel	9,602,174	7,754,458	80.8	14,773,504	190.5
L A Operations	10,056,790	13,362,209	132.9	8,972,565	67.1
L A Maintenance	8,206,746	12,246,746	149.2	8,737,174	71.3
TOTAL Recurrent Expenditures	42,704,344	51,161,943	119.8	52,219,208	102.1
RECURRENT SURPLUS/DEFICITS	**31,394,098**	**20,849,566**	**66.4**	**50,877,442**	**244.0**
CAPITAL EXPENDITURES	26,740,000	12,062,037	45.1	38,600,000	320.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**4,654,098**	**8,787,529**	**188.8**	**12,277,442**	**139.7**
DEBT RESOLUTION REPAYMENTS	4,500,000	3,235,296	71.9	11,676,152	360.9
UNCOMMITED SURPLUS/DEFICITS	**154,098**	**5,552,233**	**3,603.1**	**601,290**	**10.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	NANDI AGRICULTURAL SHOW	3,000,000	25
999	GRADING OF ROADS	1,140,000	9
999	VEHICLE PARKING YARD	1,000,000	8
500	SIWO SEC SCHOOL	289,600	2
500	KAPSAOS SEC. SCHOOL	200,000	2
	All Other Projects (48 projects)	6,432,437	53
	TOTAL	12,062,037	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	PURCHASE OF NEW GRADER	18,000,000	47
999	GRADING OF ROADS	3,450,000	9
999	NANDI AGRICULTURAL SHOW	3,000,000	8
999	MARKET SHADES	1,500,000	4
999	PARKING YARD	1,000,000	3
	All Other Projects (84 projects)	11,650,000	30
	TOTAL	38,600,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	35.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	44.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	34.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	91.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	119.8	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:	71.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 591 Nandi Hills Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: NANDI

No. of Employees:	40	No. of Councillors:	18	Business Permit Schedule: 7	
Total Yearly Salaries:	5,629,683	Total Civic Costs:	2,284,966	Business Permit Base Value	300
Average/Employee:	140,742	Average/Councillor:	126,943		

	FY 2005/2006 Estimates	FY 2005/2006 Reported Actuals	FY 2005/2006 Efficiency (%)	FY 2006/2007 Estimates	FY 2006/2007 % Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,209,703	9,209,703	100.00	13,148,195	142.8
Road Maintenance Levy Fund (RMLF)	0	753,765	0.0	644,100	85.5
Sub-Total	9,209,703	9,963,468	108.2	13,792,295	138.4
Local Revenues					
CILOR	55,920	36,975	66.1	55,920	151.2
Property Rates	755,000	1,702,928	225.6	1,424,165	83.6
Single Business Permit	1,422,807	2,301,641	161.8	1,650,200	71.7
Market Fees	738,860	1,589,535	215.1	896,950	56.4
Others	4,070,440	5,504,113	146.6	3,754,100	68.2
Sub-Total	7,043,027	11,135,192	158.1	7,781,335	69.9
TOTAL REVENUES	16,252,730	21,098,660	129.8	21,573,630	102.3
EXPENDITURES					
Civic	2,033,465	2,284,966	112.4	2,453,000	107.4
L A Personnel	6,996,494	5,629,683	80.5	7,508,049	133.4
L A Operations	2,138,835	2,824,365	132.1	3,738,659	132.4
L A Maintenance	923,780	369,426	40.0	850,941	230.3
TOTAL Recurrent Expenditures	12,092,574	11,108,440	91.9	14,550,649	131.0
RECURRENT SURPLUS/DEFICITS	**4,160,156**	**9,990,220**	**240.1**	**7,022,981**	**70.3**
CAPITAL EXPENDITURES	3,350,000	2,739,896	81.8	5,275,912	192.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**810,156**	**7,250,324**	**894.9**	**1,747,069**	**24.1**
DEBT RESOLUTION REPAYMENTS	1,044,294	4,463,360	427.4	570,000	12.8
UNCOMMITED SURPLUS/DEFICITS	**-234,138**	**2,786,964**		**1,177,069**	**42.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
240	HEALTH CENTRES	510,090	19
500	SCHOOLS	452,136	17
900	WATER PROJECTS	363,450	13
805	ROADS	362,410	13
505	BURSARIES	342,000	12
	All Other Projects (5 projects)	709,810	26
	TOTAL	2,739,896	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
100	Valuation Roll	1,100,000	21
805	Road Maintenance Levy	567,500	11
700	STADIUM CONSTRUCTION	500,000	9
260	MARKET CONSTRUCTION	500,000	9
500	CONSTRUCTION OF SCHOOLS	371,938	7
	All Other Projects (10 projects)	2,236,474	42
	TOTAL	5,275,912	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	158.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	81.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	427.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 596 Nanyuki Municipal Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2005/2006** | **District: LAIKIPIA**

(Values in KShs)

No. of Employees:	364	No. of Councillors:	10	Business Permit Schedule: 10	
Total Yearly Salaries:	61,465,671	Total Civic Costs:	7,050,666	Business Permit Base Value	500
Average/Employee:	168,862	Average/Councillor:	705,067		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,446,221	15,446,221	100.00	23,158,111	149.9
Road Maintenance Levy Fund (RMLF)	2,500,000	1,884,405	75.4	2,799,984	148.6
Sub-Total	17,946,221	17,330,626	96.6	25,958,095	149.8
Local Revenues					
CILOR	13,631,342	8,000,000	58.7	12,361,342	154.5
Property Rates	7,733,800	8,881,401	114.8	8,440,000	95.0
Single Business Permit	7,636,500	7,039,750	92.2	8,200,000	116.5
Market Fees	3,657,000	3,539,770	96.8	3,807,000	107.5
Others	92,848,564	113,585,944	115.2	98,610,251	86.8
Sub-Total	125,507,206	141,046,865	112.4	131,418,593	93.2
TOTAL REVENUES	143,453,427	158,377,491	110.4	157,376,688	99.4
EXPENDITURES					
Civic	4,910,000	7,050,666	143.6	6,450,000	91.5
L A Personnel	61,745,291	61,465,671	99.5	60,217,902	98.0
L A Operations	29,072,300	30,445,268	104.7	34,621,504	113.7
L A Maintenance	13,951,000	14,383,314	103.1	19,353,984	134.6
TOTAL Recurrent Expenditures	109,678,591	113,344,919	103.3	120,643,390	106.4
RECURRENT SURPLUS/DEFICITS	**33,774,836**	**45,032,572**	**133.3**	**36,733,298**	**81.6**
CAPITAL EXPENDITURES	8,513,000	29,373,848	345.0	27,720,000	94.4
LOAN REPAYMENTS	2,256,000	2,256,000	100.0	2,256,000	100.0
NET SURPLUS/DEFICITS	**27,517,836**	**13,402,724**	**48.7**	**6,757,298**	**50.4**
DEBT RESOLUTION REPAYMENTS	7,345,052	5,377,375	73.2	1,521,807	28.3
UNCOMMITED SURPLUS/DEFICITS	**20,172,784**	**8,025,349**	**39.8**	**5,235,491**	**65.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Upgrading of Valution Roll	5,920,000	20
900	Extension of Ichuga Waterline	3,776,615	13
220	Construction of Bridges	2,970,984	10
360	Purchase of vehicle (Toyota Cruiser)	2,804,492	10
905	Rehabilitation of Water Distribution	2,178,361	7
	All Other Projects (11 projects)	11,723,396	40
	TOTAL	29,373,848	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	EXTENSION OF SEWERLINE	4,000,000	14
999	PURCHASE OF WATER METERS	4,000,000	14
210	REHABILITATION OF MARKET	3,000,000	11
905	REHABILITATION OF WATER DISTRIBUTION	2,500,000	9
210	COMMUNITY HALL	1,583,300	6
	All Other Projects (17 projects)	12,636,700	46
	TOTAL	27,720,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.9	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:	112.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	103.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	345.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	73.2	Total Actual Resolution Payments cofnpared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 601 Narok County Council
Summary Profile Fiscal Year 2005/2006

District: NAROK

(Values in KShs)

No. of Employees:	997	No. of Councillors:	56	Business Permit Schedule: 7	
Total Yearly Salaries:	162,709,318	Total Civic Costs:	33,674,365	Business Permit Base Value	300
Average/Employee:	163,199	Average/Councillor:	601,328		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	36,331,515	36,331,515	100.00	53,813,694	148.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	36,331,515	36,331,515	100.0	53,813,694	148.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,600,000	811,980	50.7	1,600,000	197.0
Market Fees	8,780,000	2,707,168	30.8	10,276,000	379.6
Others	320,854,397	469,615,254	122.5	383,215,071	81.6
Sub-Total	331,234,397	473,134,402	142.8	395,091,071	83.5
TOTAL REVENUES	367,565,912	509,465,917	138.6	448,904,765	88.1
EXPENDITURES					
Civic	21,856,000	33,674,365	154.1	27,376,000	81.3
L A Personnel	153,536,354	162,709,318	106.0	155,605,923	95.6
L A Operations	93,448,000	223,605,567	239.3	137,599,088	61.5
L A Maintenance	32,858,669	65,367,192	198.9	43,158,669	66.0
TOTAL Recurrent Expenditures	301,699,023	485,356,442	160.9	363,739,680	74.9
RECURRENT SURPLUS/DEFICITS	**65,866,889**	**24,109,475**	**36.6**	**85,165,085**	**353.2**
CAPITAL EXPENDITURES	28,930,515	16,862,982	58.3	44,413,694	263.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**36,936,374**	**7,246,493**	**19.6**	**40,751,391**	**562.4**
DEBT RESOLUTION REPAYMENTS	36,765,065	30,351,042	82.6	39,509,109	130.2
UNCOMMITED SURPLUS/DEFICITS	**171,309**	**-23,104,549**		**1,242,282**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	NKOILALE PRIMARY SCHOOL	600,000	4
500	ENARAMATISHOREKI PRIMARY SCHOOL	600,000	4
405	OLOKURTO INTASHAT ROAD	450,000	3
500	OLASITI BOARDING PRIMARY SCHOOL	401,500	2
900	CHEPKIRIB WATER PROJECT	400,000	2
	All Other Projects (191 projects)	14,411,482	85
	TOTAL	16,862,982	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
505	REHABILITATION & CONSTRUCTION OF SCHOOLS	13,100,000	29
405	MAASAI MARA INFRASTRUCTURE (15% OF LATF)	8,072,054	18
245	REHABIL. & CONSTRU. OF HEALTH FACILITIES	5,344,240	12
500	COUNTY MODEL SCHOOL	5,047,195	11
905	WATER AND SANITATION PROJECTS	4,600,000	10
	All Other Projects (7 projects)	8,250,205	19
	TOTAL	44,413,694	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	66.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	142.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	160.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	58.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	82.6	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 606 Narok Town Council
Summary Profile Fiscal Year 2005/2006

District: NAROK

(Values in KShs)

No. of Employees:	39	No. of Councillors:	21	Business Permit Schedule: 11	
Total Yearly Salaries:	4,914,155	Total Civic Costs:	3,250,303	Business Permit Base Value	600
Average/Employee:	126,004	Average/Councillor:	154,776		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,258,799	13,258,799	100.00	19,701,835	148.6
Road Maintenance Levy Fund (RMLF)	1,601,865	570,009	35.6	1,601,865	281.0
Sub-Total	14,860,664	13,828,808	93.1	21,303,700	154.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,332,600	3,320,850	99.6	3,465,000	104.3
Market Fees	1,134,000	1,752,550	154.5	2,080,000	118.7
Others	8,537,485	14,294,411	146.3	9,771,306	68.4
Sub-Total	13,004,085	19,367,811	148.9	15,316,306	79.1
TOTAL REVENUES	27,864,749	33,196,619	119.1	36,620,006	110.3
EXPENDITURES					
Civic	3,304,000	3,250,303	98.4	7,176,000	220.8
L A Personnel	6,740,265	4,914,155	72.9	6,104,290	124.2
L A Operations	7,520,122	4,036,322	53.7	11,272,256	279.3
L A Maintenance	5,224,600	1,640,214	31.4	3,928,000	239.5
TOTAL Recurrent Expenditures	22,788,987	13,840,994	60.7	28,480,546	205.8
RECURRENT SURPLUS/DEFICITS	**5,075,762**	**19,355,625**	**381.3**	**8,139,460**	**42.1**
CAPITAL EXPENDITURES	3,926,748	5,766,444	146.9	4,082,748	70.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,149,014**	**13,589,181**	**1,182.7**	**4,056,712**	**29.9**
DEBT RESOLUTION REPAYMENTS	1,017,420	679,055	66.7	3,316,451	488.4
UNCOMMITED SURPLUS/DEFICITS	**131,594**	**12,910,126**	**9,810.6**	**740,261**	**5.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of Refuse Collection Tractor	2,817,500	49
405	Roads Grading (RMLF&P.Cess)	1,611,964	28
210	Slauhter Houes (Skin Banda)	730,000	13
500	Construction of classrooms	215,000	4
405	Construction of Sikinder Bridge	209,500	4
	All Other Projects (2 projects)	182,480	3
	TOTAL	5,766,444	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
605	Purchase of Skip Loader	1,552,748	38
500	Construction of a Classroom	253,000	6
500	Construction of a Classroom	253,000	6
500	Construction of Classroom	253,000	6
500	Construction of a Classroom	253,000	6
	All Other Projects (7 projects)	1,518,000	37
	TOTAL	4,082,748	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	37.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	148.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	60.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	146.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	66.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 616 Nyahururu Municipal Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2005/2006** — **District: LAIKIPIA**

(Values in KShs)

No. of Employees:	130	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	26,475,782	Total Civic Costs:	5,498,525	Business Permit Base Value	500
Average/Employee:	203,660	Average/Councillor:	549,853		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,524,937	12,524,937	100.00	18,616,482	148.6
Road Maintenance Levy Fund (RMLF)	1,500,000	596,829	39.8	2,466,193	413.2
Sub-Total	14,024,937	13,121,766	93.6	21,082,675	160.7
Local Revenues					
CILOR	31,705,450	24,247,870	76.5	31,705,450	130.8
Property Rates	6,100,000	4,096,709	67.2	6,100,000	148.9
Single Business Permit	7,600,000	8,549,850	112.5	9,000,000	105.3
Market Fees	4,310,080	2,998,631	69.6	3,320,000	110.7
Others	20,059,520	25,843,642	89.4	28,899,980	111.8
Sub-Total	69,775,050	65,736,702	94.2	79,025,430	120.2
TOTAL REVENUES	83,799,987	78,858,468	94.1	100,108,105	126.9
EXPENDITURES					
Civic	5,596,000	5,498,525	98.3	6,668,000	121.3
L A Personnel	34,331,052	26,475,782	77.1	30,270,245	114.3
L A Operations	11,968,300	11,714,086	97.9	14,354,785	122.5
L A Maintenance	13,832,000	11,691,794	84.5	23,283,000	199.1
TOTAL Recurrent Expenditures	65,727,352	55,380,187	84.3	74,576,030	134.7
RECURRENT SURPLUS/DEFICITS	**18,072,635**	**23,478,281**	**129.9**	**25,532,075**	**108.7**
CAPITAL EXPENDITURES	10,969,937	7,478,104	68.2	12,092,225	161.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**7,102,698**	**16,000,177**	**225.3**	**13,439,850**	**84.0**
DEBT RESOLUTION REPAYMENTS	3,055,000	5,864,696	192.0	7,990,450	136.2
UNCOMMITED SURPLUS/DEFICITS	**4,047,698**	**10,135,481**	**250.4**	**5,449,400**	**53.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
400	HOSPITAL ROAD	2,873,769	38
210	SOCIAL HALL BUILDING	1,826,191	24
100	MANGUO FOOTBRIDGE	833,464	11
400	MACHARIA ROAD	606,278	8
400	BISHOP PAYARO SECONDARY SCHOOL	387,587	5
	All Other Projects (7 projects)	950,815	13
	TOTAL	7,478,104	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	GRADER PURCHASE	6,000,000	50
400	KCC ROAD	2,466,193	20
405	REHABILITATION OF STREET LIGHTS	1,126,032	9
260	MARKET PERIMETER WALL	1,000,000	8
500	UASO NAROK PRIMARY SCHOOL	500,000	4
	All Other Projects (2 projects)	1,000,000	8
	TOTAL	12,092,225	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	73.0	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:	94.2	Total LocalRevenues 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:	68.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	192.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 621 Nyamache Town Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: GUCHA

No. of Employees:	20	No. of Councillors:	8	Business Permit Schedule: 7	
Total Yearly Salaries:	2,362,311	Total Civic Costs:	1,528,610	Business Permit Base Value	300
Average/Employee:	118,116	Average/Councillor:	191,076		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,253,543	6,253,543	100.00	8,681,903	138.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,253,543	6,253,543	100.0	8,681,903	138.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	45,000	0.0
Single Business Permit	570,000	409,886	71.9	415,000	101.2
Market Fees	210,000	192,060	91.5	225,000	117.2
Others	466,000	462,343	107.6	429,800	93.0
Sub-Total	1,246,000	1,064,289	85.4	1,114,800	104.7
TOTAL REVENUES	7,499,543	7,317,832	97.6	9,796,703	133.9
EXPENDITURES					
Civic	1,065,000	1,528,610	143.5	2,032,000	132.9
L A Personnel	3,627,574	2,362,311	65.1	2,684,546	113.6
L A Operations	585,000	1,086,652	185.8	857,000	78.9
L A Maintenance	335,000	359,473	107.3	195,000	54.2
TOTAL Recurrent Expenditures	5,612,574	5,337,046	95.1	5,768,546	108.1
RECURRENT SURPLUS/DEFICITS	**1,886,969**	**1,980,786**	**105.0**	**4,028,157**	**203.4**
CAPITAL EXPENDITURES	1,250,000	877,472	70.2	3,440,000	392.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**636,969**	**1,103,314**	**173.2**	**588,157**	**53.3**
DEBT RESOLUTION REPAYMENTS	381,903	381,903	100.0	580,285	151.9
UNCOMMITED SURPLUS/DEFICITS	**255,066**	**721,411**	**282.8**	**7,872**	**1.1**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Water springs protection	490,000	56
400	Bus park development	167,600	19
900	Rehabilitation of markets	94,340	11
200	Continuation of office block	79,854	9
100	Rehabilitation of drafts	30,000	3
	All Other Projects (1 projects)	15,678	2
	TOTAL	877,472	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	TRACTOR TRAILER TANK	1,600,000	47
200	CONTINUATION OF OFFICE BLOCK	500,000	15
805	RURAL ACCESS ROADS	400,000	12
900	PREPARATION OF A STRATEGIC PLAN	300,000	9
600	SLAUGHTER HOUSE	200,000	6
	All Other Projects (4 projects)	440,000	13
	TOTAL	3,440,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	68.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	16.7	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:	85.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	95.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	70.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 626 Nyamarambe Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: GUCHA

No. of Employees:	27	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	3,518,373	Total Civic Costs:	1,204,400	Business Permit Base Value	350
Average/Employee:	130,310	Average/Councillor:	150,550		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,773,060	5,773,060	100.00	7,914,549	137.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,773,060	5,773,060	100.0	7,914,549	137.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	320,000	754,750	235.9	700,000	92.7
Market Fees	842,000	1,200,420	142.6	1,040,000	86.6
Others	241,000	328,690	89.0	369,500	112.4
Sub-Total	1,403,000	2,283,860	162.8	2,109,500	92.4
TOTAL REVENUES	7,176,060	8,056,920	112.3	10,024,049	124.4
EXPENDITURES					
Civic	1,278,000	1,204,400	94.2	1,110,000	92.2
L A Personnel	4,136,020	3,518,373	85.1	5,043,365	143.3
L A Operations	863,200	1,082,500	125.4	1,011,000	93.4
L A Maintenance	254,000	150,000	59.1	300,000	200.0
TOTAL Recurrent Expenditures	6,531,220	5,955,273	91.2	7,464,365	125.3
RECURRENT SURPLUS/DEFICITS	**644,841**	**2,101,647**	**325.9**	**2,559,684**	**121.8**
CAPITAL EXPENDITURES	1,483,706	1,173,150	79.1	2,820,000	240.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-838,866**	**928,497**		**-260,316**	
DEBT RESOLUTION REPAYMENTS	720,000	784,200	108.9	1,156,090	147.4
UNCOMMITED SURPLUS/DEFICITS	**-1,558,866**	**144,297**		**-1,416,406**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Improvement of Roads	857,150	73
245	Completion of dispensary	164,500	14
905	Water Springs	143,000	12
900	Water Tanks	8,500	1
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	1,173,150	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	Purchase of Farm tractor	1,088,082	39
505	Rehabilitation of rural access roads	951,918	34
905	Protection of Water springs	560,000	20
905	Construction of water tank	220,000	8
		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	2,820,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	67.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	21.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	162.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	79.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	108.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 631 Nyambene County Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: NYAMBENE

No. of Employees:	62	No. of Councillors:	66	Business Permit Schedule:	7
Total Yearly Salaries:	28,502,320	Total Civic Costs:	11,839,980	Business Permit Base Value	300
Average/Employee:	459,715	Average/Councillor:	179,394		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	61,064,194	61,064,194	100.00	90,896,335	148.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	61,064,194	61,064,194	100.0	90,896,335	148.9
Local Revenues					
CILOR	2,400,000	545,472	22.7	2,400,000	440.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	8,463,000	8,064,735	95.3	8,463,000	104.9
Market Fees	7,562,000	7,912,388	104.6	7,862,000	99.4
Others	7,240,690	9,941,510	128.2	7,756,929	78.0
Sub-Total	25,665,690	26,464,105	103.1	26,481,929	100.1
TOTAL REVENUES	86,729,884	87,528,299	100.9	117,378,264	134.1
EXPENDITURES					
Civic	9,064,000	11,839,980	130.6	15,584,000	131.6
L A Personnel	20,061,280	28,502,320	142.1	39,516,876	138.6
L A Operations	15,667,800	12,246,400	78.2	13,187,800	107.7
L A Maintenance	7,601,200	7,609,188	100.1	7,831,200	102.9
TOTAL Recurrent Expenditures	52,394,280	60,197,888	114.9	76,119,876	126.4
RECURRENT SURPLUS/DEFICITS	**34,335,604**	**27,330,411**	**79.6**	**41,258,388**	**151.0**
CAPITAL EXPENDITURES	22,324,869	29,164,283	130.6	30,600,000	104.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**12,010,735**	**-1,833,872**		**10,658,388**	
DEBT RESOLUTION REPAYMENTS	4,860,881	5,026,412	103.4	10,430,000	207.5
UNCOMMITED SURPLUS/DEFICITS	**7,149,854**	**-6,860,284**		**228,388**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
260	purchase of motor grader	17,228,000	59
260	School Bursaries	4,570,000	16
260	Road Grading & Murraming	2,422,146	8
260	Staff Training and Leaders Education	2,000,249	7
240	Bridges repair and maintenance	1,286,371	4
	All Other Projects (6 projects)	1,657,517	6
	TOTAL	29,164,283	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
260	Road grading and murraming	11,000,000	36
260	WATER DISTRIBUTION	4,300,000	14
260	Market murraming and sanitation	4,000,000	13
260	Planning and fencing of markets	4,000,000	13
999	Prevention of soil erosion and afforestation	2,000,000	7
	All Other Projects (6 projects)	5,300,000	17
	TOTAL	30,600,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	103.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	114.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	130.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	103.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 636 Nyamira County Council
Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: NYAMIRA

No. of Employees:	143	No. of Councillors:	26	Business Permit Schedule:	7
Total Yearly Salaries:	20,347,086	Total Civic Costs:	8,845,495	Business Permit Base Value	300
Average/Employee:	142,287	Average/Councillor:	340,211		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	43,023,489	43,023,489	100.00	63,785,233	148.3
Road Maintenance Levy Fund (RMLF)	2,600,000	1,507,532	58.0	1,288,201	85.5
Sub-Total	45,623,489	44,531,021	97.6	65,073,434	146.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,500,000	4,125,756	117.9	3,750,000	90.9
Market Fees	1,600,000	2,688,576	168.0	2,031,728	75.6
Others	3,832,000	7,258,469	36.7	19,775,046	272.4
Sub-Total	8,932,000	14,072,801	157.6	25,556,774	181.6
TOTAL REVENUES	54,555,489	58,603,822	107.4	90,630,208	154.6
EXPENDITURES					
Civic	5,474,000	8,845,495	161.6	8,890,000	100.5
L A Personnel	22,003,220	20,347,086	92.5	22,669,197	111.4
L A Operations	4,996,200	10,357,354	207.3	12,030,000	116.1
L A Maintenance	1,170,000	1,533,322	131.1	3,750,705	244.6
TOTAL Recurrent Expenditures	33,643,420	41,083,257	122.1	47,339,902	115.2
RECURRENT SURPLUS/DEFICITS	**20,912,069**	**17,520,566**	**83.8**	**43,290,306**	**247.1**
CAPITAL EXPENDITURES	15,017,500	7,418,226	49.4	34,103,355	459.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,894,569**	**10,102,339**	**171.4**	**9,186,951**	**90.9**
DEBT RESOLUTION REPAYMENTS	5,700,000	6,266,184	109.9	8,501,474	135.7
UNCOMMITED SURPLUS/DEFICITS	**194,569**	**3,836,155**	**1,971.6**	**685,477**	**17.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of vehicle	1,748,910	24
100	Valuation roll	1,000,000	13
405	Miruka Backstreets	974,000	13
405	Ikonge Backstreet	629,000	8
240	Ekerubo Disp.	394,526	5
	All Other Projects (25 projects)	2,671,790	36
	TOTAL	7,418,226	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
200	CONSTRUCTION OF NYAMBAMBO MARKET	12,907,046	38
200	PURCHASE OFTRACTOR & SELF TIPPING TRAILER	2,800,000	8
200	CONSTRUCTION OF COUNCIL HEAD OFFICE	2,000,000	6
405	GRADING AND MURRUMING OF ROADS	2,000,000	6
200	PURCHASE OF OFFICE FURNITURE AND EQUIPMENT	1,500,000	4
	All Other Projects (25 projects)	12,896,309	38
	TOTAL	34,103,355	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	29.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	157.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	122.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	49.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	109.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 641 Nyamira Town Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: NYAMIRA

No. of Employees:	62	No. of Councillors:	9	Business Permit Schedule:	9
Total Yearly Salaries:	1,512,800	Total Civic Costs:	1,254,648	Business Permit Base Value	400
Average/Employee:	24,400	Average/Councillor:	139,405		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,452,013	11,452,013	100.00	16,661,302	145.5
Road Maintenance Levy Fund (RMLF)	0	355,899	0.0	710,451	199.6
Sub-Total	11,452,013	11,807,912	103.1	17,371,753	147.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,008,287	1,445,120	72.0	2,324,760	160.9
Market Fees	1,080,640	726,947	67.3	588,636	81.0
Others	2,078,000	2,268,957	88.7	2,558,694	112.8
Sub-Total	5,166,927	4,441,024	86.0	5,472,090	123.2
TOTAL REVENUES	16,618,940	16,248,936	97.8	22,843,843	140.6
EXPENDITURES					
Civic	2,027,800	1,254,648	61.9	2,383,600	190.0
L A Personnel	9,735,472	1,512,800	15.5	7,187,311	475.1
L A Operations	4,547,788	2,377,116	52.3	1,502,852	63.2
L A Maintenance	4,645,788	243,627	5.2	453,645	186.2
TOTAL Recurrent Expenditures	20,956,848	5,388,191	25.7	11,527,408	213.9
RECURRENT SURPLUS/DEFICITS	**-4,337,908**	**10,860,745**		**11,316,435**	**104.2**
CAPITAL EXPENDITURES	4,695,793	2,876,446	61.3	6,047,255	210.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-9,033,701**	**7,984,299**		**5,269,180**	**66.0**
DEBT RESOLUTION REPAYMENTS	1,661,894	8,827,534	531.2	4,892,917	55.4
UNCOMMITED SURPLUS/DEFICITS	**-10,695,595**	**-843,235**	**7.9**	**376,263**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
400	Openning Access Roads	1,074,344	37
999	Redundancy KIT	1,020,000	35
210	Town Hall	478,348	17
999	Burseries	198,000	7
210	Concervancy	55,662	2
	All Other Projects (5 projects)	50,092	2
	TOTAL	2,876,446	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
265	Open air market rehabilitation/ Requistion of land	1,790,000	30
200	Town Hall Construction	1,200,000	20
400	Access Roads	703,485	12
600	Slaughter Slab	553,770	9
999	Creation of Valuation Roll	500,000	8
	All Other Projects (5 projects)	1,300,000	21
	TOTAL	6,047,255	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	86.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	25.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	61.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	531.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 646 Nyandarua County Council

Province: CENTRAL

Summary Profile Fiscal Year 2005/2006

District: NYANDARUA

(Values in KShs)

No. of Employees:	140	No. of Councillors:	30	Business Permit Schedule: 8	
Total Yearly Salaries:	33,890,580	Total Civic Costs:	15,571,321	Business Permit Base Value	350
Average/Employee:	242,076	Average/Councillor:	519,044		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	53,462,022	53,462,022	100.00	79,954,659	149.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	53,462,022	53,462,022	100.0	79,954,659	149.6
Local Revenues					
CILOR	4,923,214	10,646,024	216.2	4,923,214	46.2
Property Rates	1,286,740	14,373,653	1,117.1	1,900,000	13.2
Single Business Permit	22,134,650	27,083,704	122.4	24,848,115	91.7
Market Fees	3,880,000	5,371,569	138.4	4,868,000	90.6
Others	14,412,342	26,868,796	156.5	17,172,779	63.9
Sub-Total	46,636,946	84,343,746	180.9	53,712,108	63.7
TOTAL REVENUES	100,098,968	137,805,768	137.7	133,666,767	97.0
EXPENDITURES					
Civic	9,198,000	15,571,321	169.3	14,666,000	94.2
L A Personnel	32,746,417	33,890,580	103.5	48,165,362	142.1
L A Operations	21,518,510	42,661,153	198.3	25,105,953	58.8
L A Maintenance	2,005,000	11,017,408	549.5	6,114,000	55.5
TOTAL Recurrent Expenditures	65,467,927	103,140,462	157.5	94,051,315	91.2
RECURRENT SURPLUS/DEFICITS	**34,631,041**	**34,665,306**	**100.1**	**39,615,452**	**114.3**
CAPITAL EXPENDITURES	22,864,459	22,700,264	99.3	24,600,000	108.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**11,766,582**	**11,965,042**	**101.7**	**15,015,452**	**125.5**
DEBT RESOLUTION REPAYMENTS	10,095,064	10,945,784	108.4	13,366,758	122.1
UNCOMMITED SURPLUS/DEFICITS	**1,671,518**	**1,019,258**	**61.0**	**1,648,694**	**161.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
400	CIVIC VEHICLE	4,997,963	22
400	REPAIR OF GRADERS	2,521,741	11
505	BURSARIES	1,800,000	8
999	ROAD GRADING	1,378,431	6
400	STAFF TRAINING CAPACITY BUILDING	626,500	3
	All Other Projects (81 projects)	11,375,629	50
	TOTAL	22,700,264	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
400	SHOVEL(BACK HOE EXCAVATER MODEL 428E)	8,000,000	33
400	ISUZU TIPPER (7 TONNES FSR)	6,500,000	26
999	ROAD GRADING	1,800,000	7
400	3 YAMAHA 100 TRAIL BIKES	1,000,000	4
505	STAFF TRAINING	700,000	3
	All Other Projects (23 projects)	6,600,000	27
	TOTAL	24,600,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	35.6	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:	180.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	157.5	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:	108.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 651 Nyando County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: NYANDO

No. of Employees:	137	No. of Councillors:	33	Business Permit Schedule: 8	
Total Yearly Salaries:	10,200,806	Total Civic Costs:	6,725,385	Business Permit Base Value	350
Average/Employee:	74,458	Average/Councillor:	203,800		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	26,285,601	26,285,601	100.00	38,913,650	148.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	26,285,601	26,285,601	100.0	38,913,650	148.0
Local Revenues					
CILOR	0	7,823	0.0	0	0.0
Property Rates	550,000	1,194,791	217.2	1,050,000	87.9
Single Business Permit	5,910,000	3,127,621	52.9	5,000,000	159.9
Market Fees	7,347,924	5,583,040	76.0	6,976,175	125.0
Others	2,731,717	4,990,215	104.2	4,789,000	96.0
Sub-Total	16,539,641	14,903,490	90.1	ı7,815,175	119.5
TOTAL REVENUES	42,825,242	41,189,091	96.2	56,728,825	137.7
EXPENDITURES					
Civic	8,885,084	6,725,385	75.7	10,063,200	149.6
L A Personnel	16,686,817	10,200,806	61.1	16,320,098	160.0
L A Operations	3,726,900	8,371,129	224.6	5,991,377	71.6
L A Maintenance	150,500	1,652,589	1,098.1	1,032,000	62.4
TOTAL Recurrent Expenditures	29,449,301	26,949,909	91.5	33,406,675	124.0
RECURRENT SURPLUS/DEFICITS	**13,375,941**	**14,239,182**	**106.5**	**23,322,150**	**163.8**
CAPITAL EXPENDITURES	15,300,000	4,723,000	30.9	13,888,874	294.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-1,924,059**	**9,516,182**		**9,433,276**	**99.1**
DEBT RESOLUTION REPAYMENTS	8,700,000	8,976,000	103.2	8,963,527	99.9
UNCOMMITED SURPLUS/DEFICITS	**-10,624,059**	**540,182**		**469,749**	**87.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
300	VALUATION ROLLS PREPARATION	800,000	17
200	COUNTY CHAMBERS /OFFICES	469,000	10
230	RURAL ELECTRIFICATION	277,200	6
900	N.E.KANO-BORE HOLE DIGGING	252,000	5
240	S.W.NYAKACH DISPENSARY	193,200	4
	All Other Projects (17 projects)	2,731,600	58
	TOTAL	4,723,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
200	COUNCIL OFFICES & CHAMBERS	4,123,124	30
300	REVENUE VEHICLE	3,000,000	22
805	BUS PARK	1,500,000	11
300	COMPUTER ACQUISITION	1,000,000	7
230	Electricity Installation	354,750	3
	All Other Projects (16 projects)	3,911,000	28
	TOTAL	13,888,874	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	48.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	25.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	90.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	30.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	103.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 656 Nyansiongo Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: NYAMIRA

No. of Employees:	21	No. of Councillors:	8	Business Permit Schedule:	7
Total Yearly Salaries:	3,495,190	Total Civic Costs:	1,840,690	Business Permit Base Value	300
Average/Employee:	166,438	Average/Councillor:	230,086		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,346,922	6,346,922	100.00	8,856,760	139.5
Road Maintenance Levy Fund (RMLF)	1,000,000	753,765	75.4	687,029	91.1
Sub-Total	7,346,922	7,100,687	96.6	9,543,789	134.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	48,000	0	0.0	48,000	0.0
Single Business Permit	783,000	832,262	106.3	1,089,980	131.0
Market Fees	92,952	273,320	294.0	146,000	53.4
Others	1,636,524	1,317,669	72.3	1,822,760	138.3
Sub-Total	2,560,476	2,423,251	94.6	3,106,740	128.2
TOTAL REVENUES	9,907,398	9,523,938	96.1	12,650,529	132.8
EXPENDITURES					
Civic	863,000	1,840,690	213.3	1,308,000	71.1
L A Personnel	4,766,871	3,495,190	73.3	4,690,286	134.2
L A Operations	692,000	2,714,773	392.3	873,206	32.2
L A Maintenance	964,000	1,289,849	133.8	690,327	53.5
TOTAL Recurrent Expenditures	7,285,871	9,340,502	128.2	7,561,819	81.0
RECURRENT SURPLUS/DEFICITS	**2,621,527**	**183,436**	**7.0**	**5,088,710**	**2,774.1**
CAPITAL EXPENDITURES	2,082,000	1,129,310	54.2	3,050,000	270.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**539,527**	**-945,874**		**2,038,710**	
DEBT RESOLUTION REPAYMENTS	300,000	300,000	100.0	948,225	316.1
UNCOMMITED SURPLUS/DEFICITS	**239,527**	**-1,245,874**		**1,090,485**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	K R B -ROADS MANTAINANCE	302,950	27
240	MATUTU DISPENSARY	235,690	21
400	ENSAKIA -MATONGO ROAD	163,860	15
505	ENSAKIA PRIMARY SCHOOL	71,400	6
905	GESABAKWA WATER SPRING	59,300	5
	All Other Projects (13 projects)	296,110	26
	TOTAL	1,129,310	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
220	RIONTONYI MARKET	500,000	16
205	COMPLETION OF OFFICE BLOCK	500,000	16
100	DO THE FINAL PHASE OF VALUATION ROLL	450,000	15
245	MATUTU DISPENSARY	400,000	13
905	ENSAKIA WATER TANK	400,000	13
	All Other Projects (4 projects)	800,000	26
	TOTAL	3,050,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.3	Total Planned Capital Projects compared to LATF Service Delivary Amount
Civic Ratio:	19.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	94.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	128.2	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:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 661 Nyeri County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: NYERI

No. of Employees:	589	No. of Councillors:	47	Business Permit Schedule: 8	
Total Yearly Salaries:	24,331,346	Total Civic Costs:	23,450,131	Business Permit Base Value	350
Average/Employee:	41,310	Average/Councillor:	498,939		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	60,453,390	60,453,390	100.00	90,165,145	149.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	60,453,390	60,453,390	100.0	90,165,145	149.1
Local Revenues					
CILOR	21,891,270	6,000,000	27.4	3,913,570	65.2
Property Rates	230,000	358,311	155.8	350,000	97.7
Single Business Permit	18,600,000	20,283,272	109.0	19,002,345	93.7
Market Fees	3,400,000	7,452,833	219.2	3,550,000	47.6
Others	24,850,520	27,701,271	110.7	25,013,680	90.3
Sub-Total	68,971,790	61,795,687	89.6	51,829,595	83.9
TOTAL REVENUES	129,425,180	122,249,077	94.5	141,994,740	116.2
EXPENDITURES					
Civic	23,024,000	23,450,131	101.9	24,144,000	103.0
L A Personnel	30,038,848	24,331,346	81.0	36,111,745	148.4
L A Operations	23,459,530	22,524,843	96.0	25,626,326	113.8
L A Maintenance	3,365,000	3,216,050	95.6	2,227,000	69.2
TOTAL Recurrent Expenditures	79,887,378	73,522,370	92.0	88,109,071	119.8
RECURRENT SURPLUS/DEFICITS	**49,537,802**	**48,726,707**	**98.4**	**53,885,669**	**110.6**
CAPITAL EXPENDITURES	28,315,364	16,716,831	59.0	10,010,000	59.9
LOAN REPAYMENTS	0	25,426	0.0	0	0.0
NET SURPLUS/DEFICITS	**21,222,438**	**31,984,450**	**150.7**	**43,875,669**	**137.2**
DEBT RESOLUTION REPAYMENTS	16,700,000	23,159,327	138.7	18,250,000	78.8
UNCOMMITED SURPLUS/DEFICITS	**4,522,438**	**8,825,123**	**195.1**	**25,625,669**	**290.4**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Ward Murraming	2,874,917	17
902	Hire purchase of lorry	1,828,752	11
316	Cess Projects	1,602,207	10
500	Schools Projects	1,541,790	9
100	Civic Education/ AIDS Awareness	1,504,836	9
	All Other Projects (22 projects)	7,364,329	44
	TOTAL	16,716,831	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
260	UPGRADING OF SHOPPING CENTRES	2,550,000	25
100	HIV/AIDS PROGRAMME	2,550,000	25
900	HIRE OF OFFICES	1,240,000	12
365	HEAVY MACHINERY REHABILITATION	1,000,000	10
265	MARKET REHABILITATION	750,000	7
	All Other Projects (7 projects)	1,920,000	19
	TOTAL	10,010,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	39.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	31.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	89.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	92.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	59.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	138.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 667 Nyeri Municipal Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: NYERI

No. of Employees:	164	No. of Councillors:	20	Business Permit Schedule:	10
Total Yearly Salaries:	49,491,603	Total Civic Costs:	8,887,230	Business Permit Base Value	500
Average/Employee:	301,778	Average/Councillor:	444,362		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	26,390,878	26,390,878	100.00	39,935,208	151.3
Road Maintenance Levy Fund (RMLF)	9,700,000	2,852,965	29.4	10,967,735	384.4
Sub-Total	36,090,878	29,243,843	81.0	50,902,943	174.1
Local Revenues					
CILOR	4,595,055	2,558,497	55.7	4,595,055	179.6
Property Rates	10,349,945	10,463,346	101.1	10,364,945	99.1
Single Business Permit	15,070,000	18,775,197	124.6	15,755,535	83.9
Market Fees	6,579,000	4,649,858	70.7	9,340,000	200.9
Others	40,631,514	52,470,166	113.3	46,319,677	88.3
Sub-Total	77,225,514	88,917,064	115.1	86,375,212	97.1
TOTAL REVENUES	113,316,392	118,160,907	104.3	137,278,155	116.2
EXPENDITURES					
Civic	5,074,900	8,887,230	175.1	7,672,500	86.3
L A Personnel	52,368,274	49,491,603	94.5	49,999,822	101.0
L A Operations	16,015,427	23,304,784	145.5	25,785,964	110.6
L A Maintenance	3,631,820	2,561,129	70.5	5,165,000	201.7
TOTAL Recurrent Expenditures	77,090,421	84,244,746	109.3	88,623,286	105.2
RECURRENT SURPLUS/DEFICITS	**36,225,971**	**33,916,161**	**93.6**	**48,654,869**	**143.5**
CAPITAL EXPENDITURES	19,311,698	13,347,864	69.1	23,947,735	179.4
LOAN REPAYMENTS	3,025,310	8,702,510	287.7	0	0.0
NET SURPLUS/DEFICITS	**19,939,583**	**11,865,787**	**59.5**	**24,707,134**	**208.2**
DEBT RESOLUTION REPAYMENTS	11,211,910	11,211,910	100.0	19,711,910	175.8
UNCOMMITED SURPLUS/DEFICITS	**8,727,673**	**653,877**	**7.5**	**4,995,224**	**763.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Grading & Murraming	4,788,614	36
405	Roads repair	2,798,833	21
360	Purchase of administrative vehicle	1,986,745	15
999	Bursaries	700,000	5
999	Computerisation	627,635	5
	All Other Projects (6 projects)	2,446,037	18
	TOTAL	13,347,864	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	GRADING,MURRAMING,CULVERTS & BRIDGES KIGANJO	10,000,000	42
350	PURCHASE OF RMFL TRACTOR	3,800,000	16
999	MAINT OF PLANT & MACHINERY PROJECT RMLF	2,046,895	9
999	STORM WATER DRAINAGE RMLF CBD	1,499,960	6
405	Bursaries	1,400,000	6
	All Other Projects (9 projects)	5,200,880	22
	TOTAL	23,947,735	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	61.0	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:	115.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	109.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	69.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 671 Nzoia County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: TRANS NZOIA

No. of Employees:	49	No. of Councillors:	34	Business Permit Schedule:	
Total Yearly Salaries:	17,333,395	Total Civic Costs:	15,677,654	Business Permit Base Value	150
Average/Employee:	353,743	Average/Councillor:	461,107		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	52,702,326	52,702,326	100.00	78,303,489	148.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	52,702,326	52,702,326	100.0	78,303,489	148.6
Local Revenues					
CILOR	720,000	48,118	6.7	0	0.0
Property Rates	2,390,000	2,053,717	85.9	2,330,000	113.5
Single Business Permit	6,100,000	6,252,800	102.5	6,000,000	96.0
Market Fees	2,350,400	1,575,370	67 0	1,940,000	123.1
Others	14,571,200	17,167,360	109.0	15,756,800	91.8
Sub-Total	26,131,600	27,097,365	103.7	26,026,800	96.0
TOTAL REVENUES	78,833,926	79,799,691	101.2	104,330,289	130.7
EXPENDITURES					
Civic	10,615,200	15,677,654	147.7	15,600,200	99.5
L A Personnel	20,560,119	17,333,395	84.3	25,411,521	146.6
L A Operations	17,459,200	28,295,352	162.1	26,950,000	95.2
L A Maintenance	4,321,600	6,547,392	151.5	7,330,800	112.0
TOTAL Recurrent Expenditures	52,956,119	67,853,793	128.1	75,292,521	111.0
RECURRENT SURPLUS/DEFICITS	**25,877,807**	**11,945,898**	**46.2**	**29,037,768**	**243.1**
CAPITAL EXPENDITURES	22,056,656	17,841,024	80.9	21,485,222	120.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**3,821,151**	**-5,895,126**		**7,552,546**	
DEBT RESOLUTION REPAYMENTS	2,000,000	8,720,440	436.0	7,480,000	85.8
UNCOMMITED SURPLUS/DEFICITS	**1,821,151**	**-14,615,566**		**72,546**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	SCHOOL CONSTRUCTION	10,577,105	59
245	HEALTH CENTRES	2,601,683	15
300	COMPUTERISATION	1,266,000	7
405	ROADS AND BRIDGES	1,217,852	7
900	WATER PROJECT	979,456	5
	All Other Projects (5 projects)	1,198,928	7
	TOTAL	17,841,024	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	CONSTRUCTION OF CLASSROOM	8,350,000	39
360	PURCHASE OF REVENUE VEHICLE	3,700,000	17
900	WATER PROJECTS AND BOREHOLES	2,375,000	11
260	VALUATION ROLL	2,200,000	10
240	CONSTRUCTION OF HEALTH CENTRES	1,900,000	9
	All Other Projects (5 projects)	2,960,222	14
	TOTAL	21,485,222	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	41.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	103.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	128.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	80.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	436.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 676 Ogembo Town Council
Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: GUCHA

No. of Employees:	38	No. of Councillors:	9	Business Permit Schedule:	7
Total Yearly Salaries:	3,886,056	Total Civic Costs:	2,373,674	Business Permit Base Value	300
Average/Employee:	102,265	Average/Councillor:	263,742		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,107,860	7,107,860	100.00	9,950,487	140.0
Road Maintenance Levy Fund (RMLF)	1,000,000	397,866	39.8	2,270,000	570.5
Sub-Total	8,107,860	7,505,726	92.6	12,220,487	162.8
Local Revenues					
CILOR					
Property Rates	0	0	0.0	0	0.0
Single Business Permit	0	0	0.0	0	0.0
Market Fees	1,700,000	1,968,465	115.8	1,990,000	101.1
Others	514,000	489,800	95.3	507,800	103.7
	1,700,000	2,223,960	112.3	1,980,722	89.1
Sub-Total	3,914,000	4,682,225	119.6	4,478,522	95.6
TOTAL REVENUES	12,021,860	12,187,951	101.4	16,699,009	137.0
EXPENDITURES					
Civic					
L A Personnel	1,744,000	2,373,674	136.1	2,660,000	112.1
L A Operations	5,385,392	3,886,056	72.2	5,046,942	129.9
L A Maintenance	1,220,000	3,477,669	285.1	2,775,000	79.8
	180,000	73,849	41.0	440,000	595.8
TOTAL Recurrent Expenditures	8,529,392	9,811,248	115.0	10,921,942	111.3
RECURRENT SURPLUS/DEFICITS	**3,492,468**	**2,376,703**	**68.1**	**5,777,067**	**243.1**
CAPITAL EXPENDITURES	1,966,553	1,853,766	94.3	3,964,405	213.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,525,915**	**522,937**	**34.3**	**1,812,662**	**346.6**
DEBT RESOLUTION REPAYMENTS	1,505,721	8,270,745	549.3	1,750,000	21.2
UNCOMMITED SURPLUS/DEFICITS	**20,194**	**-7,747,808**		**62,662**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
210	Purchase of Land for Bus Park	1,100,000	59
405	Maitenance of roads	753,766	41
		0	0
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	1,853,766	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	Road Maintenance	2,837,500	72
900	Streetlighting lin Ogembo Town	476,905	12
245	Assisance to Mosora dispensray	250,000	6
905	Rehabilitation of water springs	100,000	3
260	Constuction of Public Toilets	100,000	3
	All Other Projects (2 projects)	200,000	5
	TOTAL	3,964,405	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	67.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.1	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:	119.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	115.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	94.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	549.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 681 Ol'Kalou Town Council
Summary Profile Fiscal Year 2005/2006

District: NYANDARUA

(Values in KShs)

No. of Employees:	38	No. of Councillors:	9	Business Permit Schedule:	10
Total Yearly Salaries:	11,370,157	Total Civic Costs:	2,515,747	Business Permit Base Value	500
Average/Employee:	299,215	Average/Councillor:	279,527		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,201,732	11,201,732	100.00	16,407,892	146.5
Road Maintenance Levy Fund (RMLF)	0	753,765	0.0	1,000,000	132.7
Sub-Total	11,201,732	11,955,497	106.7	17,407,892	145.6
Local Revenues					
CILOR	2,491,450	515,484	20.7	2,491,450	483.3
Property Rates	1,893,380	1,815,973	95.9	1,550,207	85.4
Single Business Permit	3,139,567	5,661,273	180.3	4,500,000	79.5
Market Fees	490,000	1,029,442	210.1	700,000	68.0
Others	5,758,200	11,882,875	139.7	8,509,000	71.6
Sub-Total	13,772,597	20,905,047	151.8	17,750,657	84.9
TOTAL REVENUES	24,974,329	32,860,544	131.6	35,158,549	107.0
EXPENDITURES					
Civic	2,408,000	2,515,747	104.5	4,077,000	162.1
L A Personnel	10,940,553	11,370,157	103.9	11,912,789	104.8
L A Operations	6,485,715	4,673,639	72.1	7,297,000	156.1
L A Maintenance	1,297,000	674,472	52.0	3,125,493	463.4
TOTAL Recurrent Expenditures	21,131,268	19,234,015	91.0	26,412,282	137.3
RECURRENT SURPLUS/DEFICITS	**3,843,061**	**13,626,529**	**354.6**	**8,746,267**	**64.2**
CAPITAL EXPENDITURES	1,944,143	1,438,374	74.0	5,180,112	360.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,898,918**	**12,188,155**	**641.8**	**3,566,155**	**29.3**
DEBT RESOLUTION REPAYMENTS	2,497,433	7,420,625	297.1	3,515,855	47.4
UNCOMMITED SURPLUS/DEFICITS	**-598,515**	**4,767,530**		**50,300**	**1.1**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
245	KAIMBAGA DISPENSARY	138,270	10
405	KAIMBAGA WARD ROAD NETWORK	136,828	10
245	GICHNGO DISPENSARY	124,295	9
905	KIGANJO WATER PROJECT	117,989	8
505	MIHUTI SECONDARY SCHOOL	99,690	7
	All Other Projects (29 projects)	821,302	57
	TOTAL	1,438,374	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	ROAD NETWORK& DRAINAGE (ROAD GRADING)	1,967,500	38
900	KIGANJO/RURII WATER PROJECT	756,224	15
350	PURCHASE OF TIPPER	656,388	13
240	KAIMBAGA & RURI HEALTH CENTRE	600,000	12
500	MWIHOTI SECONDARY ESTIMATES	280,000	5
	All Other Projects (6 projects)	920,000	18
	TOTAL	5,180,112	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	14.5	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:	151.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.0	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:	297.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 686 Olkejuado County Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: KAJIADO

No. of Employees.	270	No. of Councillors:	64	Business Permit Schedule: 9	
Total Yearly Salaries:	24,909,276	Total Civic Costs:	13,646,345	Business Permit Base Value	400
Average/Employee.	92,257	Average/Councillor:	213,224		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	64,747,393	64,747,393	100.00	98,037,430	151.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	64,747,393	64,747,393	100.0	98,037,430	151.4
Local Revenues					
CILOR	2,027,235	0	0.0	2,027,235	0 0
Property Rates	6,614,762	12,563,928	189.9	6,999,600	55.7
Single Business Permit	11,200,000	15,807,450	141.1	12,300,000	77.8
Market Fees	6,100,000	5,707,628	93.6	5,900,000	103.4
Others	44,557,800	36,345,684	81.6	44,557,000	122.6
Sub-Total	70,499,797	70,424,690	99.9	71,783,835	101 9
TOTAL REVENUES	135,247,190	135,172,083	99 9	169,821,265	125 6
EXPENDITURES					
Civic	15,206,600	13,646,345	89 7	23,451,600	171.9
L A Personnel	39,764,232	24,909,276	62.6	38,791,606	155.7
L A Operations	19,262,000	37,314,601	193.7	40,164,000	107.6
L A Maintenance	4,890,000	13,245,378	270.9	5,441,000	41.1
TOTAL Recurrent Expenditures	79,122,832	89,115,600	112.6	107,848,206	121.0
RECURRENT SURPLUS/DEFICITS	**56,124,358**	**46,056,483**	**82.1**	**61,973,059**	**134.6**
CAPITAL EXPENDITURES	43,211,316	24,930,393	57.7	43,100,000	172.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**12,913,042**	**21,126,090**	**163.6**	**18,873,059**	**89.3**
DEBT RESOLUTION REPAYMENTS	11,620,000	11,620,000	100.0	16,982,136	146.1
UNCOMMITED SURPLUS/DEFICITS	**1,293,042**	**9,506,090**	**735.2**	**1,890,923**	**19.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Noong Div. Office	2,627,677	11
900	Enkaroni water project	1,184,084	5
265	Ngong buspark	1,136,800	5
900	Meto Pipeline	940,300	4
900	Oldoinyoonykie water Project	800,000	3
	All Other Projects (65 projects)	18,241,532	73
	TOTAL	24,930,393	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	DOUBLE CAB VEHICLE (4X4)	3,000,000	7
200	COUNCIL OFFICES EXTENSION	3,000,000	7
360	TIPPER LORRY ADD. FUNDS	3,000,000	7
405	GRADING OF FEEDER ROADS	3,000,000	7
999	CULTURAL MEUSEUM	3,000,000	7
	All Other Projects (43 projects)	28,100,000	65
	TOTAL	43,100,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	44.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	55.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	99.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	112.6	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:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 691 Othaya Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: NYERI

No. of Employees:	32	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	5,408,931	Total Civic Costs:	2,406,350	Business Permit Base Value	500
Average/Employee:	169,029	Average/Councillor:	300,794		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,013,131	5,013,131	100.00	6,865,808	137.0
Road Maintenance Levy Fund (RMLF)	1,000,000	753,766	75.4	1,625,000	215.6
Sub-Total	6,013,131	5,766,897	95.9	8,490,808	147.2
Local Revenues					
CILOR	51,480	0	0.0	51,480	0.0
Property Rates	600,000	1,439,980	240.0	700,000	48.6
Single Business Permit	3,440,000	3,188,190	92.7	3,000,000	94.1
Market Fees	1,025,000	1,365,712	133.2	1,400,000	102.5
Others	3,605,000	6,872,089	118.3	5,807,000	84.5
Sub-Total	8,721,480	12,865,971	147.5	10,958,480	85.2
TOTAL REVENUES	14,734,611	18,632,868	126.5	19,449,288	104.4
EXPENDITURES					
Civic	1,962,000	2,406,350	122.6	2,016,000	83.8
L A Personnel	5,697,384	5,408,931	94.9	5,830,666	107.8
L A Operations	1,967,000	2,183,378	111.0	4,025,000	184.3
L A Maintenance	250,000	303,660	121.5	1,400,000	461.0
TOTAL Recurrent Expenditures	9,876,384	10,302,319	104.3	13,271,666	128.8
RECURRENT SURPLUS/DEFICITS	**4,858,227**	**8,330,549**	**171.5**	**6,177,622**	**74.2**
CAPITAL EXPENDITURES	2,530,000	1,051,826	41.6	4,010,000	381.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,328,227**	**7,278,723**	**312.6**	**2,167,622**	**29.8**
DEBT RESOLUTION REPAYMENTS	1,900,000	2,715,653	142.9	2,000,000	73.6
UNCOMMITED SURPLUS/DEFICITS	**428,227**	**4,563,070**	**1,065.6**	**167,622**	**3.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
265	WAKULIMA MARKET	307,950	29
405	KANYANGE WARD ROADS	162,635	15
405	KIANGANDA WARD ROADS	152,803	15
370	VEHICLE REPAIR	95,855	9
999	ADM COSTS	56,739	5
	All Other Projects (14 projects)	275,844	26
	TOTAL	1,051,826	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	purchase of civic car	1,000,000	25
405	CBD Roads Maintenance	347,100	9
405	Grading Mutitu Road	269,100	7
405	Muga-ini Road	266,900	7
405	Gataro road	260,800	7
	All Other Projects (15 projects)	1,866,100	47
	TOTAL	4,010,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	42.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	147.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	104.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	41.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	142.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 696 Oyugis Town Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: RACHUONYO

No. of Employees:	60	No. of Councillors:	12	Business Permit Schedule:	10
Total Yearly Salaries:	11,063,889	Total Civic Costs:	2,614,000	Business Permit Base Value	500
Average/Employee:	184,398	Average/Councillor:	217,833		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,796,856	9,796,856	100.00	14,157,814	144.5
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	9,796,856	10,796,856	110.2	15,157,814	140.4
Local Revenues					
CILOR	21,000	21,000	100.0	21,000	100.0
Property Rates	9,800	438,345	4,472.9	260,120	59.3
Single Business Permit	2,207,678	2,775,592	125.7	1,973,972	71.1
Market Fees	5,667,611	7,263,046	128.2	6,895,318	94.9
Others	6,338,662	7,088,895	104.8	6,764,905	95.4
Sub-Total	14,244,751	17,586,878	123.5	15,915,315	90.5
TOTAL REVENUES	24,041,607	28,383,734	118.1	31,073,129	109.5
EXPENDITURES					
Civic	1,092,000	2,614,000	239.4	4,416,000	168.9
L A Personnel	9,020,518	11,063,889	122.7	8,930,864	80.7
L A Operations	4,080,284	4,306,000	105.5	3,338,335	77.5
L A Maintenance	941,800	701,295	74.5	951,215	135.6
TOTAL Recur ent Expenditures	15,134,602	18,685,184	123.5	17,636,414	94.4
RECURRENT SURPLUS/DEFICITS	**8,907,005**	**9,698,550**	**108.9**	**13,436,715**	**138.5**
CAPITAL EXPENDITURES	5,700,000	4,700,000	82.5	6,284,024	133.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**3,207,005**	**4,998,550**	**155.9**	**7,152,691**	**143.1**
DEBT RESOLUTION REPAYMENTS	3,021,856	2,671,856	88.4	3,498,790	130.9
UNCOMMITED SURPLUS/DEFICITS	**185,149**	**2,326,694**	**1,256.7**	**3,653,901**	**157.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	TRACTOR	2,000,000	43
900	TOWN HALL	1,700,000	36
900	BURSARY	400,000	9
900	SCHOOL DESKS	400,000	9
900	SOCIAL SERVICES	200,000	4
	All Other Projects (0 projects)	0	0
	TOTAL	4,700,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	MOTOR VAN	2,400,000	38
200	TOWN HALL	934,024	15
900	STREET LIGHT	500,000	8
265	MARKET OFFICE	500,000	8
310	OFFICE FURNITURE	400,000	6
	All Other Projects (4 projects)	1,550,000	25
	TOTAL	6,284,024	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	48.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	123.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	123.5	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:	88.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 701 Pokot County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

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

No. of Employees:	32	No. of Councillors:	66	Business Permit Schedule: 9	
Total Yearly Salaries:	4,997,734	Total Civic Costs:	9,894,010	Business Permit Base Value	400
Average/Employee:	156,179	Average/Councillor:	149,909		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	27,001,970	26,353,924	97.60	39,752,955	150.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	4,512	0.0
Sub-Total	27,001,970	26,353,924	97.6	39,757,467	150.9
Local Revenues					
CILOR	3,500,000	1,385,761	39.6	3,500,000	252.6
Property Rates	180,000	0	0.0	282,045	0.0
Single Business Permit	810,000	647,142	79.9	1,200,000	185.4
Market Fees	192,000	200,673	104.5	214,454	106.9
Others	1,775,822	2,951,799	139.8	2,111,946	71.5
Sub-Total	6,457,822	5,185,375	80.3	7,308,445	140.9
TOTAL REVENUES	33,459,792	31,539,299	94.3	47,065,912	149.2
EXPENDITURES					
Civic	5,286,416	9,894,010	187.2	11,490,600	116.1
L A Personnel	7,256,061	4,997,734	68.9	6,685,028	133.8
L A Operations	7,586,500	4,788,384	63.1	6,706,500	140.1
L A Maintenance	1,738,200	556,445	32.0	1,776,000	319.2
TOTAL Recurrent Expenditures	21,867,177	20,236,573	92.5	26,658,128	131.7
RECURRENT SURPLUS/DEFICITS	**11,592,615**	**11,302,726**	**97.5**	**20,407,784**	**180.6**
CAPITAL EXPENDITURES	8,100,591	6,516,000	80.4	15,600,591	239.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**3,492,024**	**4,786,726**	**137.1**	**4,807,193**	**100.4**
DEBT RESOLUTION REPAYMENTS	3,748,618	3,105,772	82.9	4,706,590	151.5
UNCOMMITED SURPLUS/DEFICITS	**-256,594**	**1,680,954**		**100,603**	**6.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Poverty Eradication	600,000	9
900	Water Projects Enopoh	476,000	7
245	Dispensary Expansion	320,000	5
245	Dispensary Expansion	320,000	5
900	Cattle Dip Construction	300,000	5
	All Other Projects (17 projects)	4,500,000	69
	TOTAL	6,516,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	Finishing of stalled projects - Dispensaries/classrooms	2,700,000	17
200	Repair of council offices	1,000,000	6
245	Construction of medical staff houses	800,000	5
245	Expansion of dispensary	600,000	4
245	Construction of dispensary	500,000	3
	All Other Projects (27 projects)	10,000,591	64
	TOTAL	15,600,591	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	41.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	48.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	92.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	80.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	82.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 706 Port Victoria Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: BUSIA

No. of Employees:	28	No. of Councillors:	8	Business Permit Schedule: 9	
Total Yearly Salaries:	3,627,823	Total Civic Costs:	1,151,600	Business Permit Base Value	400
Average/Employee:	129,565	Average/Councillor:	143,950		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,264,385	5,264,385	100.00	7,285,013	138.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,264,385	5,264,385	100.0	7,285,013	138.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,884,165	884,165	46.9	700,000	79.2
Market Fees	659,124	659,124	100.0	520,000	78.9
Others	3,848,072	1,848,072	104.1	1,774,993	96.0
Sub-Total	6,391,361	3,391,361	53.1	2,994,993	88.3
TOTAL REVENUES	11,655,746	8,655,746	74.3	10,280,006	118.8
EXPENDITURES					
Civic	921,600	1,151,600	125.0	1,363,200	118.4
L A Personnel	4,367,823	3,627,823	83.1	4,625,861	127.5
L A Operations	2,098,500	1,516,000	72.2	840,000	55.4
L A Maintenance	1,171,800	1,111,800	94.9	100,000	9.0
TOTAL Recurrent Expenditures	8,559,723	7,407,223	86.5	6,929,061	93.5
RECURRENT SURPLUS/DEFICITS	**3,096,023**	**1,248,523**	**40.3**	**3,350,945**	**268.4**
CAPITAL EXPENDITURES	1,053,000	600,000	57.0	2,842,000	473.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,043,023**	**648,523**	**31.7**	**508,945**	**78.5**
DEBT RESOLUTION REPAYMENTS	1,993,023	1,000,067	50.2	508,900	50.9
UNCOMMITED SURPLUS/DEFICITS	**50,000**	**-351,544**		**45**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	CONSTRUCTION OF ONE CLASSROOM	250,000	42
405	GRADING OF RURAL ACCESS ROADS	200,000	33
900	PROVISION OF CLEAN PIPED WATER	150,000	25
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	600,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	DRAINAGE AND WATER PIPING	1,000,000	35
999	ELECTRIFICATION OF TOWN CENTRE	1,000,000	35
999	CONSTRUCTION OF VIP LATRINE	842,000	30
		0	0
		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	2,842,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	16.7	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:	53.1	Total LocalRevenues 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:	57.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	50.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 711 Rachuonyo County Council

Province: NYANZA | **Summary Profile Fiscal Year 2005/2006** | **District: RACHUONYO**

(Values in KShs)

No. of Employees:	99	No. of Councillors:	36	Business Permit Schedule:	10
Total Yearly Salaries:	10,392,174	Total Civic Costs:	4,414,295	Business Permit Base Value	500
Average/Employee:	104,971	Average/Councillor:	122,619		

	FY 2005/2006 Estimates	FY 2005/2006 Reported Actuals	FY 2005/2006 Efficiency (%)	FY 2006/2007 Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,035,896	25,035,896	100.00	36,803,844	147.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,035,896	25,035,896	100.0	36,803,844	147.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	49,700	0.0	0	0.0
Single Business Permit	2,322,255	2,019,515	87.0	2,500,000	123.8
Market Fees	2,900,843	3,029,510	104.4	2,500,000	82.5
Others	2,896,015	964,741	35.6	2,713,100	281.2
Sub-Total	8,119,113	6,063,466	74.7	7,713,100	127.2
TOTAL REVENUES	33,155,009	31,099,362	93.8	44,516,944	143.1
EXPENDITURES					
Civic	3,160,000	4,414,295	139.7	5,092,000	115.4
L A Personnel	11,120,279	10,392,174	93.5	11,317,532	108.9
L A Operations	2,430,000	1,385,530	57.0	3,330,000	240.3
L A Maintenance	490,000	95,744	19.5	510,000	532.7
TOTAL Recurrent Expenditures	17,200,279	16,287,743	94.7	20,249,532	124.3
RECURRENT SURPLUS/DEFICITS	**15,954,730**	**14,811,619**	**92.8**	**24,267,412**	**163.8**
CAPITAL EXPENDITURES	9,947,598	3,251,485	32.7	14,390,000	442.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**6,007,132**	**11,560,134**	**192.4**	**9,877,412**	**85.4**
DEBT RESOLUTION REPAYMENTS	5,767,601	12,414,622	215.2	5,005,200	40.3
UNCOMMITED SURPLUS/DEFICITS	**239,531**	**-854,488**		**4,872,212**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	CONSTRUCTION OF OFFICE	1,404,028	43
315	OFFICE EQUIPMENT	1,046,000	32
405	ROADS REHABILITATION	428,000	13
900	CONSTRUCTION OF LATRINES	253,457	8
210	BRIDGES SPIKES BARRIERS	120,000	4
	All Other Projects (0 projects)	0	0
	TOTAL	3,251,485	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	rural access roads	3,850,000	27
350	purchase of tractor	2,900,000	20
100	valuation roll .	2,000,000	14
240	construction of dispensaries	1,975,000	14
900	kanyaluo water supply	675,607	5
	All Other Projects (7 projects)	2,989,393	21
	TOTAL	14,390,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	33.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	27.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	74.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	94.7	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:	215.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 716 Rongo Town Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: MIGORI

No. of Employees:	69	No. of Councillors:	10	Business Permit Schedule:	7
Total Yearly Salaries:	6,521,836	Total Civic Costs:	2,035,710	Business Permit Base Value	300
Average/Employee:	94,519	Average/Councillor:	203,571		

	FY 2005/2006 Estimates	FY 2005/2006 Reported Actuals	FY 2005/2006 Efficiency (%)	FY 2006/2007 Estimates	FY 2006/2007 % Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,160,757	10,160,757	100.00	14,635,606	144.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	10,160,757	10,160,757	100.0	14,635,606	144.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	100,000	24,000	24.0	100,000	416.7
Single Business Permit	2,095,000	2,445,364	116.7	2,300,000	94.1
Market Fees	2,620,000	4,544,100	173.4	3,550,000	78.1
Others	6,960,000	7,421,142	101.5	7,310,000	98.5
Sub-Total	11,775,000	14,434,606	122.6	13,260,000	91.9
TOTAL REVENUES	21,935,757	24,595,363	112.1	27,895,606	113.4
EXPENDITURES					
Civic	1,678,000	2,035,710	121.3	2,396,000	117.7
L A Personnel	8,964,521	6,521,836	72.8	9,672,130	148.3
L A Operations	3,349,000	3,314,192	99.0	4,898,000	147.8
L A Maintenance	2,635,000	1,745,630	66.2	3,660,000	209.7
TOTAL Recurrent Expenditures	16,626,521	13,617,368	81.9	20,626,130	151.5
RECURRENT SURPLUS/DEFICITS	**5,309,236**	**10,977,995**	**206.8**	**7,269,476**	**66.2**
CAPITAL EXPENDITURES	2,500,000	3,536,840	141.5	4,650,000	131.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,809,236**	**7,441,155**	**264.9**	**2,619,476**	**35.2**
DEBT RESOLUTION REPAYMENTS	2,724,113	2,408,108	88.4	2,569,762	106.7
UNCOMMITED SURPLUS/DEFICITS	**85,123**	**5,033,047**	**5,912.7**	**49,714**	**1.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of Tipper Lorry	3,000,000	85
500	Installation of Lighting arrestors at	180,000	5
500	Construction of Classroom	179,940	5
500	Construction of Classroom	176,900	5
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	3,536,840	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	Purchase of a car	1,500,000	32
350	Purchase of a Tipper Lorry	1,250,000	27
500	Construction of Nyaburu Primary School	380,000	8
500	Construction of Omware Day Secondary School	380,000	8
505	Labaratory of Sigiria Day Secondary School	380,000	8
	All Other Projects (2 projects)	760,000	16
	TOTAL	4,650,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	20.5	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:	122.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	81.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	141.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	88.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 721 Ruiru Municipal Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: THIKA

No. of Employees:	117	No. of Councillors:	12	Business Permit Schedule: 13	
Total Yearly Salaries:	22,362,217	Total Civic Costs:	6,276,902	Business Permit Base Value	850
Average/Employee:	191,130	Average/Councillor:	523,075		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	37,632,922	37,632,922	100.00	57,565,010	153.0
Road Maintenance Levy Fund (RMLF)	1,500,000	1,294,732	86.3	2,466,817	190.5
Sub-Total	39,132,922	38,927,654	99.5	60,031,827	154.2
Local Revenues					
CILOR	515,988	225,501	43.7	515,998	228.8
Property Rates	4,292,000	4,571,382	106.5	3,972,000	86.9
Single Business Permit	13,020,000	13,653,532	104.9	15,020,000	110.0
Market Fees	2,700,000	2,829,480	104.8	2,900,000	102.5
Others	11,712,940	11,525,373	97.1	11,874,980	103.0
Sub-Total	32,240,928	32,805,268	101.8	34,282,978	104.5
TOTAL REVENUES	71,373,850	71,732,922	100.5	94,314,805	131.5
EXPENDITURES					
Civic	7,645,000	6,276,902	82.1	9,395,000	149.7
L A Personnel	17,409,093	22,362,217	128.5	18,684,236	83.6
L A Operations	16,045,200	18,679,370	116.4	21,500,000	115.1
L A Maintenance	4,680,000	2,498,315	53.4	12,062,379	482.8
TOTAL Recurrent Expenditures	45,779,293	49,816,804	108.8	61,641,615	123.7
RECURRENT SURPLUS/DEFICITS	**25,594,557**	**21,916,118**	**85.6**	**32,673,190**	**149.1**
CAPITAL EXPENDITURES	19,693,042	8,964,653	45.5	26,300,000	293.4
LOAN REPAYMENTS	0	73,869	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,901,515**	**12,877,596**	**218.2**	**6,373,190**	**49.5**
DEBT RESOLUTION REPAYMENTS	900,000	900,000	100.0	886,165	98.5
UNCOMMITED SURPLUS/DEFICITS	**5,001,515**	**11,977,596**	**239.5**	**5,487,025**	**45.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Maint Of Roads	2,617,911	29
405	Maint Of Roads	2,116,485	24
999	Ward Development	1,261,344	14
500	Construction Of Classrooms-Githurai	1,132,543	13
999	Ward Development	571,976	6
	All Other Projects (5 projects)	1,264,394	14
	TOTAL	8,964,653	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	PURCHASE OF TIPPER	5,500,000	21
900	REVENUE COLLECTION VEHCLE/ADM VEHECLE	2,500,000	10
900	OFFICE BLOCK	2,000,000	8
900	ADDITIONAL AMOUNT FOR PURCHASE OF TIPPER	1,800,000	7
900	CONSTRUCTION OF SOCIAL HALL	1,800,000	7
	All Other Projects (16 projects)	12,700,000	48
	TOTAL	26,300,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.6	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:	101.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	108.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	45.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 726 Rumuruti Town Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2005/2006** | **District: LAIKIPIA**

(Values in KShs)

No. of Employees:	30	No. of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	4,351,831	Total Civic Costs:	1,577,311	Business Permit Base Value	500
Average/Employee:	145,061	Average/Councillor:	197,164		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,125,802	6,125,802	100.00	8,538,114	139.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,125,802	6,125,802	100.0	8,538,114	139.4
Local Revenues					
CILOR	611,134	54,274	8.9	611,134	1,126.0
Property Rates	203,153	337,155	166.0	398,635	118.2
Single Business Permit	935,585	982,300	105.0	1,029,144	104.8
Market Fees	662,567	431,640	65.1	555,327	128.7
Others	4,190,294	5,708,212	112.1	5,090,754	89.2
Sub-Total	6,602,733	7,513,581	113.8	7,684,994	102.3
TOTAL REVENUES	12,728,535	13,639,383	107.2	16,223,108	118.9
EXPENDITURES					
Civic	1,403,000	1,577,311	112.4	2,078,000	131.7
L A Personnel	5,983,995	4,351,831	72.7	5,662,451	130.1
L A Operations	2,128,000	2,046,411	96.2	2,159,740	105.5
L A Maintenance	92,000	512,777	557.4	395,000	77.0
TOTAL Recurrent Expenditures	9,606,995	8,488,330	88.4	10,295,191	121.3
RECURRENT SURPLUS/DEFICITS	**3,121,540**	**5,151,053**	**165.0**	**5,927,917**	**115.1**
CAPITAL EXPENDITURES	1,780,000	2,800,831	157.4	3,608,000	128.8
LOAN REPAYMENTS	7,740	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,349,280**	**2,350,222**	**174.2**	**2,319,917**	**98.7**
DEBT RESOLUTION REPAYMENTS	1,273,000	2,226,441	174.9	2,279,055	102.4
UNCOMMITED SURPLUS/DEFICITS	**76,280**	**123,781**	**162.3**	**40,862**	**33.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
100	VALUATION	450,000	16
999	INFORMAL SECTOR UPGRADING	423,568	15
505	MARKET/BUS PARK/AUCTION RING	392,378	14
245	GATUNDIA DISPEN/ROADS MAINTEN.	324,500	12
905	RUMURUTI TOWN WATER REHAB.	268,960	10
	All Other Projects (11 projects)	941,425	34
	TOTAL	2,800,831	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
200	COUNCIL PREMISES CONSTRUCTION	758,000	21
905	WATER AND SANITATION	400,000	11
100	VALUATION	300,000	8
999	INFORMAL SETTLEMENT UPGRADING	300,000	8
505	CESS PIT EMPTYING	250,000	7
	All Other Projects (8 projects)	1,600,000	44
	TOTAL	3,608,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	113.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	88.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	157.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	174.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 731 Runyenjes Municipal Council

Province: EASTERN **Summary Profile Fiscal Year 2005/2006** **District: EMBU**

(Values in KShs)

No. of Employees:	40	No. of Councillors:	12	Business Permit Schedule: 10	
Total Yearly Salaries:	6,615,832	Total Civic Costs:	1,426,720	Business Permit Base Value	500
Average/Employee:	165,396	Average/Councillor:	118,893		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,014,908	8,014,908	100.00	11,309,001	141.1
Road Maintenance Levy Fund (RMLF)	1,000,000	1,000,000	100.0	1,000,000	100.0
Sub-Total	9,014,908	9,014,908	100.0	12,309,001	136.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	30,717	0.0	0	0.0
Single Business Permit	2,217,902	4,511,024	203.4	4,646,712	103.0
Market Fees	490,000	526,245	107.4	612,200	116.3
Others	7,357,161	8,102,954	99.5	8,143,363	100.5
Sub-Total	10,065,063	13,170,940	130.9	13,402,275	101.8
TOTAL REVENUES	19,079,971	22,185,848	116.3	25,711,276	115.9
EXPENDITURES					
Civic	993,600	1,426,720	143.6	1,984,200	139.1
L A Personnel	9,703,537	6,615,832	68.2	8,582,842	129.7
L A Operations	3,265,352	2,090,910	64.0	6,348,159	303.6
L A Maintenance	3,581,000	1,441,216	40.2	1,957,000	135.8
TOTAL Recurrent Expenditures	17,543,489	11,574,678	66.0	18,872,201	163.0
RECURRENT SURPLUS/DEFICITS	**1,536,482**	**10,611,170**	**690.6**	**6,839,075**	**64.5**
CAPITAL EXPENDITURES	3,000,000	3,000,000	100.0	5,850,000	195.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-1,463,518**	**7,611,170**		**989,075**	**13.0**
DEBT RESOLUTION REPAYMENTS	-1,472,795	2,483,207	168.6	800,000	32.2
UNCOMMITED SURPLUS/DEFICITS	**-2,936,313**	**5,127,963**		**189,075**	**3.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Roads maintainance	1,000,000	33
905	Water Re-alignment/Wells	340,000	11
500	Ugweri Sec. School	230,000	8
500	Kithunguthia Day Sec School	200,000	7
240	Mufu Dispensary	200,000	7
	All Other Projects (11 projects)	1,030,000	34
	TOTAL	3,000,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	TOYOTA HILAX	1,850,000	32
405	KANGARI/KIMURI/KIGAA/MACUMO/KANDURI /CAIRO ROAD	1,600,000	27
405	ROADS MAINTENANCE WITHIN TOWNSHIP	300,000	5
300	OFFICE COMPUTERS	300,000	5
500	NTHAGAIYA DAY SECONDARY SCHOOL	250,000	4
	All Other Projects (14 projects)	1,550,000	26
	TOTAL	5,850,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.2	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:	130.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	66.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	168.6	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 736 Sagana Town Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: KIRINYAGA

No. of Employees:	40	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	7,033,934	Total Civic Costs:	1,156,000	Business Permit Base Value	500
Average/Employee:	175,848	Average/Councillor:	144,500		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,789,161	4,789,161	100.00	6,504,655	135.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,789,161	4,789,161	100.0	6,504,655	135.8
Local Revenues					
CILOR	50,000	0	0.0	50,000	0.0
Property Rates	255,000	0	0.0	177,480	0.0
Single Business Permit	1,605,000	1,041,260	64.9	1,248,193	119.9
Market Fees	700,000	150,110	21.4	201,060	133.9
Others	4,267,000	5,459,927	91.0	5,996,640	109.8
Sub-Total	6,877,000	6,651,297	96.7	7,673,373	115.4
TOTAL REVENUES	11,666,161	11,440,458	98.1	14,178,028	123.9
EXPENDITURES					
Civic	1,706,000	1,156,000	67.8	2,210,000	191.2
L A Personnel	7,033,834	7,033,934	100.0	7,062,653	100.4
L A Operations	2,673,000	2,190,000	81.9	2,840,050	129.7
L A Maintenance	720,000	620,000	86.1	730,000	117.7
TOTAL Recurrent Expenditures	12,132,834	10,999,934	90.7	12,842,703	116.8
RECURRENT SURPLUS/DEFICITS	**-466,673**	**440,524**		**1,335,325**	**303.1**
CAPITAL EXPENDITURES	1,250,000	1,110,000	88.8	2,531,835	228.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-1,716,673**	**-669,476**	**39.0**	**-1,196,510**	**178.7**
DEBT RESOLUTION REPAYMENTS	1,200,000	0	0.0	734,713	0.0
UNCOMMITED SURPLUS/DEFICITS	**-2,916,673**	**-669,476**	**23.0**	**-1,931,223**	**288.5**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
925	NGAMU WATER PROJECT	200,000	18
900	AP. POST MIEMBENI	150,000	14
925	KABARATANI GITHUMBU W.P	150,000	14
925	KINYAGA PRI. SCH. W.P	125,000	11
925	KANGARU NGWATANIRO W.P	125,000	11
	All Other Projects (5 projects)	360,000	32
	TOTAL	1,110,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
300	EXTENSION OF OFFICE	761,839	30
315	MARKET /BUS PARK	305,006	12
405	GITWE-KANG'ARU ROAD PROJECT	168,997	7
400	KANG'ARU-CHIAMAI ROAD PROJECT	167,797	7
900	KINYAGA WATER PROJECT	167,747	7
	All Other Projects (7 projects)	960,449	38
	TOTAL	2,531,835	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	21.8	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:	96.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	90.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	88.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 741 Samburu County Council

Summary Profile Fiscal Year 2005/2006

District: SAMBURU

(Values in KShs)

No. of Employees:	223	No. of Councillors:	45	Business Permit Schedule: 8	
Total Yearly Salaries:	37,607,596	Total Civic Costs:	15,808,711	Business Permit Base Value	350
Average/Employee:	168,644	Average/Councillor:	351,305		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,670,020	19,670,021	100.00	29,188,023	148.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	19,670,020	19,670,021	100.0	29,188,023	148.4
Local Revenues					
CILOR	8,125,140	2,473,815	30.4	8,125,140	328.4
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,220,000	1,373,651	112.6	1,450,000	105.6
Market Fees	510,000	491,680	96.4	510,000	103.7
Others	87,412,300	99,390,015	104.2	95,405,600	96.0
Sub-Total	97,267,440	103,729,161	106.6	105,490,740	101.7
TOTAL REVENUES	116,937,460	123,399,182	105.5	134,678,763	109.1
EXPENDITURES					
Civic	12,539,488	15,808,711	126.1	29,356,060	185.7
L A Personnel	43,732,203	37,607,596	86.0	40,019,598	106.4
L A Operations	22,212,000	31,237,316	140.6	36,490,949	116.8
L A Maintenance	16,860,095	7,490,422	44.4	11,115,000	148.4
TOTAL Recurrent Expenditures	95,343,786	92,144,045	96.6	116,981,607	127.0
RECURRENT SURPLUS/DEFICITS	**21,593,674**	**31,255,137**	**144.7**	**17,697,156**	**56.6**
CAPITAL EXPENDITURES	0	12,500,000	0.0	26,400,000	211.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**21,593,674**	**18,755,137**	**86.9**	**-8,702,844**	
DEBT RESOLUTION REPAYMENTS	2,770,020	2,447,020	88.3	2,770,020	113.2
UNCOMMITED SURPLUS/DEFICITS	**18,823,654**	**16,308,117**	**86.6**	**-11,472,864**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	CONSRUCTION TWO C/ROOMS BARAGOI	2,000,000	16
900	CONST B/HOLE & GEN SET-LODUNGOKWE	1,500,000	12
500	UASO BOYS SEC-GIRLS DORM	1,000,000	8
900	CONST B/HOLE &GEN SET SERE-OLIPI	1,000,000	8
500	CONSRUCTION DORMITORY MORIJO	800,000	6
	All Other Projects (14 projects)	6,200,000	50
	TOTAL	12,500,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	CONSTRUCTION OF 16 CLASSROOMS IN 14 SCHOOLS	5,600,000	21
260	PURCHASE OF MOTOR VEHICLE	3,000,000	11
900	SINKING OF TWO BOREHOLES	3,000,000	11
260	SUGUTA MARMAR MARKET	2,100,000	8
260	BURSARIES	2,000,000	8
	All Other Projects (9 projects)	10,700,000	41
	TOTAL	26,400,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	106.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	96.6	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:	88.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 746 Siaya County Council
Summary Profile Fiscal Year 2005/2006

District: SIAYA

(Values in KShs)

No. of Employees:	65	No. of Councillors:	30	Business Permit Schedule: 8	
Total Yearly Salaries:	10,450,319	Total Civic Costs:	4,368,813	Business Permit Base Value	350
Average/Employee:	160,774	Average/Councillor:	145,627		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	36,374,393	36,374,393	100.00	53,811,589	147.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	36,374,393	36,374,393	100.0	53,811,589	147.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,800,000	3,540,899	93.2	4,160,000	117.5
Market Fees	3,800,350	2,993,367	78.8	3,900,350	130.3
Others	4,200,088	4,266,458	91.6	4,657,820	109.2
Sub-Total	11,800,438	10,800,724	91.5	12,718,170	117.8
TOTAL REVENUES	48,174,831	47,175,117	97.9	66,529,759	141.0
EXPENDITURES					
Civic	4,368,813	4,368,813	100.0	9,472,969	216.8
L A Personnel	10,444,319	10,450,319	100.1	13,201,480	126.3
L A Operations	10,405,000	10,405,000	100.0	10,405,000	100.0
L A Maintenance	2,420,000	2,420,000	100.0	2,420,000	100.0
TOTAL Recurrent Expenditures	27,638,132	27,644,132	100.0	35,499,449	128.4
RECURRENT SURPLUS/DEFICITS	**20,536,699**	**19,530,985**	**95.1**	**31,030,310**	**158.9**
CAPITAL EXPENDITURES	14,921,613	12,472,296	83.6	31,286,953	250.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,615,086**	**7,058,689**	**125.7**	**-256,643**	
DEBT RESOLUTION REPAYMENTS	4,100,000	6,929,299	169.0	7,164,930	103.4
UNCOMMITED SURPLUS/DEFICITS	**1,515,086**	**129,390**	**8.5**	**-7,421,573**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	TOYOTA HILUX 4WD DOUBLE CAB	2,800,000	22
999	BURSARY FUND	717,000	6
505	WAGAI HEALTH CENTRE	635,956	5
240	TINGARE DISPENSARY	488,104	4
405	LINAO-UKELA BRIDGE	397,000	3
	All Other Projects (85 projects)	7,434,236	60
	TOTAL	12,472,296	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF GRADER AND TOW GRADER	20,036,953	64
999	PURCHSAE OF AN EXHAUSTER	1,130,000	4
999	BURSARY FUND	1,000,000	3
350	PURCHASE OF A TRAILER	920,000	3
700	CONSTRUCTION OF RECREATIONAL HALL AT BAR KALARE	350,000	1
	All Other Projects (33 projects)	7,850,000	25
	TOTAL	31,286,953	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.2	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:	91.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	83.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	69.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 751 Siaya Municipal Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: SIAYA

No. of Employees:	47	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	5,931,191	Total Civic Costs:	2,154,270	Business Permit Base Value	500
Average/Employee:	126,196	Average/Councillor:	269,284		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,076,020	10,076,020	100.00	14,686,593	145.8
Road Maintenance Levy Fund (RMLF)	1,500,000	596,799	39.8	1,500,000	251.3
Sub-Total	11,576,020	10,672,819	92.2	16,186,593	151.7
Local Revenues					
CILOR	370,140	346,650	93.7	370,194	106.8
Property Rates	2,133,000	988,377	46.3	1,395,077	141.1
Single Business Permit	2,510,000	2,423,544	96.6	2,200,000	90.8
Market Fees	2,600,000	2,465,146	94.8	2,160,000	87.6
Others	2,047,000	2,344,350	92.5	2,535,000	108.1
Sub-Total	9,660,140	8,568,067	88.7	8,660,271	101.1
TOTAL REVENUES	21,236,160	19,240,886	90.6	24,846,864	129.1
EXPENDITURES					
Civic	1,561,000	2,154,270	138.0	2,512,000	116.6
L A Personnel	8,322,519	5,931,191	71.3	7,714,110	130.1
L A Operations	1,691,500	3,145,006	185.9	2,301,500	73.2
L A Maintenance	169,600	1,881,466	1,109.4	1,525,700	81.1
TOTAL Recurrent Expenditures	11,744,619	13,111,933	111.6	14,053,310	107.2
RECURRENT SURPLUS/DEFICITS	**9,491,541**	**6,128,953**	**64.6**	**10,793,554**	**176.1**
CAPITAL EXPENDITURES	3,500,000	1,500,000	42.9	5,730,000	382.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,991,541**	**4,628,953**	**77.3**	**5,063,554**	**109.4**
DEBT RESOLUTION REPAYMENTS	4,209,000	3,003,044	71.3	4,200,000	139.9
UNCOMMITED SURPLUS/DEFICITS	**1,782,541**	**1,625,909**	**91.2**	**863,554**	**53.1**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	SCHOOLS REHABILITATION	872,140	58
905	WATER SANITATION/ REHABILITATION	485,360	32
999	CATTLE DIP/TOILETS/B/BODA SHEDS	142,500	10
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	1,500,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF TRACTOR	2,110,000	37
905	SANITATION	1,745,000	30
200	CONTRUCTION OF COUNCIL PREMISES	1,000,000	17
405	REHABILITATION OF STREET ROARDS	330,000	6
505	REHABILITATION OF SCH	300,000	5
	All Other Projects (2 projects)	245,000	4
	TOTAL	5,730,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.9	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:	88.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	111.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	42.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	71.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 756 Sirisia Town Council

Province: WESTERN | Summary Profile Fiscal Year 2005/2006 | District: BUNGOMA

(Values in KShs)

No. of Employees:	12	No. of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	1,453,345	Total Civic Costs:	1,217,600	Business Permit Base Value	500
Average/Employee:	121,112	Average/Councillor:	152,200		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,128,834	4,128,834	100.00	5,462,482	132.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,128,834	4,128,834	100.0	5,462,482	132.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	52,200	341,000	653.3	240,000	70.4
Market Fees	0	174,500	0.0	154,592	88.6
Others	841,775	586,815	150.9	389,000	66.3
Sub-Total	893,975	1,102,315	123.3	783,592	71.1
TOTAL REVENUES	5,022,809	5,231,149	104.1	6,246,074	119.4
EXPENDITURES					
Civic	902,600	1,217,600	134.9	1,142,600	93.8
L A Personnel	1,303,029	1,453,345	111.5	2,121,037	145.9
L A Operations	736,384	736,384	100.0	182,000	24.7
L A Maintenance	171,000	171,000	100.0	29,500	17.3
TOTAL Recurrent Expenditures	3,113,013	3,578,329	114.9	3,475,137	97.1
RECURRENT SURPLUS/DEFICITS	**1,909,796**	**1,652,820**	**86.5**	**2,770,937**	**167.6**
CAPITAL EXPENDITURES	1,238,650	1,120,000	90.4	2,130,367	190.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**671,146**	**532,820**	**79.4**	**640,570**	**120.2**
DEBT RESOLUTION REPAYMENTS	502,281	502,000	99.9	624,607	124.4
UNCOMMITED SURPLUS/DEFICITS	**168,865**	**30,820**	**18.3**	**15,963**	**51.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Rehabilitation of Water dams	470,000	42
705	Rehabilitation of Town Stadium	350,000	31
300	Computer & Photocopier	300,000	27
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	1,120,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	MAINTENANCE OF RURAL ROADS	950,000	45
265	COSTRUCTION OF STADIUM	440,000	21
300	COMPUTER SOFTWARE	300,000	14
900	PIT LATRINE	170,367	8
500	PURCHASE OF OFFICE FURNITURE AND EQUIPMENT	100,000	5
	All Other Projects (2 projects)	170,000	8
	TOTAL	2,130,367	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	34.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio.	123.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	114.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	90.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	99.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 761 Sotik Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2005/2006** **District: BOMET**

(Values in KShs)

No. of Employees:	37	No. of Councillors:	9	Business Permit Schedule:	12
Total Yearly Salaries:	7,372,982	Total Civic Costs:	2,270,402	Business Permit Base Value	700
Average/Employee:	199,270	Average/Councillor:	252,267		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,255,134	4,255,134	100.00	5,683,798	133.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,255,134	4,255,134	100.0	5,683,798	133.6
Local Revenues					
CILOR	135,420	0	0.0	7,473,006	0.0
Property Rates	719,938	5,310,641	737.7	6,968,391	131.2
Single Business Permit	1,348,118	1,797,920	133.4	2,116,458	117.7
Market Fees	1,110,989	1,500,570	135.1	1,534,200	102.2
Others	3,671,868	4,654,276	101.4	4,588,459	98.6
Sub-Total	6,986,333	13,263,407	189.8	22,680,514	171.0
TOTAL REVENUES	11,241,467	17,518,541	155.8	28,364,312	161.9
EXPENDITURES					
Civic	1,620,000	2,270,402	140.1	3,210,006	141.4
L A Personnel	8,433,709	7,372,982	87.4	13,242,354	179.6
L A Operations	3,200,000	3,590,237	112.2	4,820,000	134.3
L A Maintenance	3,090,000	360,527	11.7	3,000,000	832.1
TOTAL Recurrent Expenditures	16,343,709	13,594,148	83.2	24,272,360	178.6
RECURRENT SURPLUS/DEFICITS	**-5,102,242**	**3,924,393**		**4,091,952**	**104.3**
CAPITAL EXPENDITURES	1,300,000	200,000	15.4	2,325,000	1,162.5
LOAN REPAYMENTS	40,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-6,362,242**	**3,724,393**		**1,766,952**	**47.4**
DEBT RESOLUTION REPAYMENTS	2,910,105	1,874,258	64.4	2,925,663	156.1
UNCOMMITED SURPLUS/DEFICITS	**-9,272,347**	**1,850,135**		**-1,158,711**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	Primary Schools	60,000	30
405	Roads Grading	50,000	25
900	Footbridges	40,000	20
500	Nursery Schools Projects	30,000	15
900	Water Projects	20,000	10
	All Other Projects (0 projects)	0	0
	TOTAL	200,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	Sotik Tea Secondary School	200,000	9
805	Access Road Kaplong	200,000	9
805	Access Road Chemegel	200,000	9
805	Access Road Yaganek	200,000	9
805	Access Road Monire	200,000	9
	All Other Projects (20 projects)	1,325,000	57
	TOTAL	2,325,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	189.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	83.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	15.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	64.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 766 Suba County Council

Summary Profile Fiscal Year 2005/2006

District: SUBA

(Values in KShs)

No. of Employees:	55	No. of Councillors:	22	Business Permit Schedule: 9	
Total Yearly Salaries:	6,561,138	Total Civic Costs:	3,377,130	Business Permit Base Value	400
Average/Employee:	119,293	Average/Councillor:	153,506		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,332,399	15,332,399	100.00	22,290,524	145.4
Road Maintenance Levy Fund (RMLF)	2,000,000	1,507,531	75.4	2,270,100	150.6
Sub-Total	17,332,399	16,839,930	97.2	24,560,624	145.8
Local Revenues					
CILOR	3,583,200	768,811	21.5	3,583,200	466.1
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,100,000	1,436,560	130.6	1,200,000	83.5
Market Fees	2,000,000	2,535,030	126.8	2,500,000	98.6
Others	5,534,503	8,283,835	72.1	11,488,330	138.7
Sub-Total	12,217,703	13,024,236	106.6	18,771,530	144.1
TOTAL REVENUES	29,550,102	29,864,166	101.1	43,332,154	145.1
EXPENDITURES					
Civic	2,522,000	3,377,130	133.9	5,012,000	148.4
L A Personnel	8,409,263	6,561,138	78.0	9,262,884	141.2
L A Operations	2,600,000	5,641,089	217.0	8,260,000	146.4
L A Maintenance	2,355,000	1,157,685	49.2	90,000	7.8
TOTAL Recurrent Expenditures	15,886,263	16,737,042	105.4	22,624,884	135.2
RECURRENT SURPLUS/DEFICITS	**13,663,839**	**13,127,124**	**96.1**	**20,707,270**	**157.7**
CAPITAL EXPENDITURES	2,855,000	9,320,230	326.5	16,584,625	177.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**10,808,839**	**3,806,894**	**35.2**	**4,122,645**	**108.3**
DEBT RESOLUTION REPAYMENTS	3,000,000	1,394,066	46.5	4,100,000	294.1
UNCOMMITED SURPLUS/DEFICITS	**7,808,839**	**2,412,828**	**30.9**	**22,645**	**0.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF TIPPER LORRY	5,241,300	56
265	SINDO MARKET	1,956,500	21
355	PURCHASE OF MOTOR CYCLE	282,500	3
505	WAIGA YOUTH POLYTECHNIC	176,420	2
505	NYADENDA SEC. SCHOOL	149,860	2
	All Other Projects (30 projects)	1,513,650	16
	TOTAL	9,320,230	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
265	SINDO MARKET	4,500,000	27
360	MOTOR VEHICLE	3,200,000	19
805	ROADS REHABILITATION	2,837,625	17
200	OFFICE BUILDING	1,000,000	6
300	COMPUTER HARDWARE	1,000,000	6
	All Other Projects (16 projects)	4,047,000	24
	TOTAL	16,584,625	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	15.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	106.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	105.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	326.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	46.5	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 771 Suneka Town Council
Summary Profile Fiscal Year 2005/2006

District: KISII

(Values in KShs)

No. of Employees:	57	No. of Councillors:	8	Business Permit Schedule: 8	
Total Yearly Salaries:	5,425,888	Total Civic Costs:	1,291,439	Business Permit Base Value	350
Average/Employee:	95,191	Average/Councillor:	161,430		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,397,918	7,397,918	100.00	10,445,539	141.2
Road Maintenance Levy Fund (RMLF)	1,300,000	397,866	30.6	1,300,000	326.7
Sub-Total	8,697,918	7,795,784	89.6	11,745,539	150.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	231,775	0.0	0	0.0
Single Business Permit	1,060,000	1,072,935	101.2	1,050,000	97.9
Market Fees	2,400,000	3,000,000	125.0	2,975,000	99.2
Others	702,000	856,945	70.8	1,210,000	141.2
Sub-Total	4,162,000	5,161,655	124.0	5,235,000	101.4
TOTAL REVENUES	12,859,918	12,957,439	100.8	16,980,539	131.0
EXPENDITURES					
Civic	822,200	1,291,439	157.1	1,383,200	107.1
L A Personnel	7,784,885	5,425,888	69.7	6,968,682	128.4
L A Operations	1,370,000	2,024,950	147.8	2,680,000	132.3
L A Maintenance	265,000	232,284	87.7	335,000	144.2
TOTAL Recurrent Expenditures	10,242,085	8,974,561	87.6	11,366,882	126.7
RECURRENT SURPLUS/DEFICITS	**2,617,833**	**3,982,878**	**152.1**	**5,613,657**	**140.9**
CAPITAL EXPENDITURES	2,800,000	1,223,750	43.7	3,800,000	310.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-182,167**	**2,759,128**		**1,813,657**	**65.7**
DEBT RESOLUTION REPAYMENTS	1,212,500	1,309,689	108.0	1,800,000	137.4
UNCOMMITED SURPLUS/DEFICITS	**-1,394,667**	**1,449,439**		**13,657**	**0.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Riotanchi Kiabusura Rod	173,700	14
405	Riamogaka Rianchore Riabisarara rd	163,800	13
405	Riamonyi Bridge	150,000	12
405	Rianduso Kiandege Giachomba Rd	149,100	12
405	Bogiakumu roads	125,000	10
	All Other Projects (5 projects)	462,150	38
	TOTAL	1,223,750	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	Grading of Roads Under RMLF	1,300,000	34
200	Completion of physical development plan	600,000	16
905	Protection of Springs	500,000	13
405	Grading of roads	400,000	11
905	Protection of Springs	300,000	8
	All Other Projects (5 projects)	700,000	18
	TOTAL	3,800,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	124.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	87.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	43.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	108.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 776 Tabaka Town Council

Summary Profile Fiscal Year 2005/2006

District: GUCHA

(Values in KShs)

No. of Employees:	60	No. of Councillors:	9	Business Permit Schedule:	10
Total Yearly Salaries:	2,422,798	Total Civic Costs:	1,279,210	Business Permit Base Value	500
Average/Employee:	40,380	Average/Councillor:	142,134		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,822,378	5,822,378	100.00	8,102,114	139.2
Road Maintenance Levy Fund (RMLF)	1,300,000	1,300,000	100.0	1,702,500	131.0
Sub-Total	7,122,378	7,122,378	100.0	9,804,614	137.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,073,850	864,500	80.5	1,932,000	223.5
Market Fees	692,160	341,580	49.3	1,162,560	340.3
Others	4,184,110	859,035	29.0	2,965,440	345.2
Sub-Total	5,950,120	2,065,115	34.7	6,060,000	293.4
TOTAL REVENUES	13,072,498	9,187,493	70.3	15,864,614	172.7
EXPENDITURES					
Civic	1,042,000	1,279,210	122.8	897,000	70.1
L A Personnel	4,156,944	2,422,798	58.3	4,785,846	197.5
L A Operations	804,500	1,118,507	139.0	350,387	31.3
L A Maintenance	95,500	195,000	204.2	15,000	7.7
TOTAL Recurrent Expenditures	6,098,944	5,015,515	82.2	6,048,233	120.6
RECURRENT SURPLUS/DEFICITS	**6,973,554**	**4,171,978**	**59.8**	**9,816,381**	**235.3**
CAPITAL EXPENDITURES	1,771,070	1,035,000	58.4	4,700,000	454.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,202,484**	**3,136,978**	**60.3**	**5,116,381**	**163.1**
DEBT RESOLUTION REPAYMENTS	774,689	1,154,689	149.1	1,113,581	96.4
UNCOMMITED SURPLUS/DEFICITS	**4,427,795**	**1,982,289**	**44.8**	**4,002,800**	**201.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
909	Nyachenge Ward - Cattle Dip	100,000	10
909	Bomonyara Ward - Cattle Dip	100,000	10
909	Nyangu Ward - Cattle Dip	100,000	10
909	Central Ikoha Ward- Cattle Dip	100,000	10
245	Nyachenge Road	50,000	5
	All Other Projects (19 projects)	585,000	57
	TOTAL	1,035,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
260	Jua kali shades	1,400,000	30
999	Purchase of a Tractor	1,200,000	26
405	Riakisantu Rd.	162,500	3
405	Nyachenge Factory Rd	162,500	3
405	Nyabigege -Amarondo Rd.	162,500	3
	All Other Projects (35 projects)	1,612,500	34
	TOTAL	4,700,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	25.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	34.7	Total LocalRevenues 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:	58.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	149.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 781 Taita / Taveta County Council

Province: COAST | **Summary Profile Fiscal Year 2005/2006** | **District: TAITA**

(Values in KShs)

No. of Employees:	83	No. of Councillors:	28	Business Permit Schedule:	7
Total Yearly Salaries:	8,635,231	Total Civic Costs:	6,379,320	Business Permit Base Value	300
Average/Employee:	104,039	Average/Councillor:	227,833		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,933,453	20,933,453	100.00	30,838,097	147.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,933,453	20,933,453	100.0	30,838,097	147.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	713,000	539,633	75.7	625,000	115.8
Single Business Permit	4,446,000	4,816,920	108.3	4,600,000	95.5
Market Fees	2,234,000	2,110,211	94.5	2,875,000	136.2
Others	9,368,605	11,659,919	88.2	13,215,900	113.3
Sub-Total	16,761,605	19,126,683	114.1	21,315,900	111.4
TOTAL REVENUES	37,695,058	40,060,136	106.3	52,153,997	130.2
EXPENDITURES					
Civic	4,827,540	6,379,320	132.1	6,850,480	107.4
L A Personnel	13,617,843	8,635,231	63.4	13,682,489	158.4
L A Operations	11,019,955	9,445,504	85.7	12,291,500	130.1
L A Maintenance	415,000	4,654,078	1,121.5	4,210,000	90.5
TOTAL Recurrent Expenditures	29,880,338	29,114,133	97.4	37,034,469	127.2
RECURRENT SURPLUS/DEFICITS	**7,814,720**	**10,946,003**	**140.1**	**15,119,528**	**138.1**
CAPITAL EXPENDITURES	5,903,151	3,392,595	57.5	12,800,000	377.3
LOAN REPAYMENTS	0	3,374,650	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,911,569**	**4,178,758**	**218.6**	**2,319,528**	**55.5**
DEBT RESOLUTION REPAYMENTS	1,745,654	0	0.0	1,745,654	0.0
UNCOMMITED SURPLUS/DEFICITS	**165,915**	**4,178,758**	**2,518.6**	**573,874**	**13.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Valuation Roll Revision exp.	1,448,893	43
905	Improvement of Mwatate Water Supply	297,400	9
999	Town Planning	101,214	3
265	Improvement of markets (Peleleza)	100,996	3
240	Construction of Kwa Mnengwa Dispensary	79,890	2
	All Other Projects (19 projects)	1,364,202	40
	TOTAL	3,392,595	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
800	CONSTRUCTION OF MAUNGU LORRY PARK	4,000,000	31
800	PURCHASE OF CIVIC CAR	3,500,000	27
200	CONSTRUCTION OF FOUR LODGING ROOMS	600,000	5
800	CONSTRUCTION OF TAUSA & MAUNGU MATATU PARK	500,000	4
265	IMPROVEMENT OF PELELEZA MARKET	500,000	4
	All Other Projects (22 projects)	3,700,000	29
	TOTAL	12,800,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	23.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	21.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	114.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	57.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 786 Tana River County Council

Province: COAST

Summary Profile Fiscal Year 2005/2006

District: TANA RIVER

(Values in KShs)

No. of Employees:	37	No. of Councillors:	57	Business Permit Schedule:	5
Total Yearly Salaries:	10,838,915	Total Civic Costs:	6,408,099	Business Permit Base Value	200
Average/Employee:	292,944	Average/Councillor:	112,423		

	FY 2005/2006 Estimates	FY 2005/2006 Reported Actuals	FY 2005/2006 Efficiency (%)	FY 2006/2007 Estimates	FY 2006/2007 % Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,186,479	25,186,479	100.00	37,389,902	148.5
Road Maintenance Levy Fund (RMLF)	2,600,000	1,507,531	58.0	1,100,000	73.0
Sub-Total	27,786,479	26,694,010	96.1	38,489,902	144.2
Local Revenues					
CILOR	5,670,782	1,986,728	35.0	5,670,782	285.4
Property Rates	0	1,512,544	0.0	1,800,000	119.0
Single Business Permit	1,800,000	3,298,295	183.2	2,500,000	75.8
Market Fees	2,270,000	328,695	14.5	3,000,000	912.7
Others	4,148,149	6,320,836	81.5	7,754,000	122.7
Sub-Total	13,888,931	13,447,098	96.8	20,724,782	154.1
TOTAL REVENUES	41,675,410	40,141,108	96.3	59,214,684	147.5
EXPENDITURES					
Civic	5,418,800	6,408,099	118.3	8,918,800	139.2
L A Personnel	8,887,297	10,838,915	122.0	8,309,491	76.7
L A Operations	4,130,000	4,040,363	97.8	10,877,664	269.2
L A Maintenance	1,435,000	461,694	32.2	3,910,000	846.9
TOTAL Recurrent Expenditures	19,871,097	21,749,071	109.5	32,015,955	147.2
RECURRENT SURPLUS/DEFICITS	**21,804,313**	**18,392,037**	**84.4**	**27,198,729**	**147.9**
CAPITAL EXPENDITURES	10,000,000	4,350,993	43.5	21,603,423	496.5
LOAN REPAYMENTS	0	69,336	0.0	0	0.0
NET SURPLUS/DEFICITS	**11,804,313**	**13,971,708**	**118.4**	**5,595,306**	**40.0**
DEBT RESOLUTION REPAYMENTS	0	0	0.0	3,169,157	0.0
UNCOMMITED SURPLUS/DEFICITS	**11,804,313**	**13,971,708**	**118.4**	**2,426,149**	**17.4**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Hola Physical Development Plan	1,976,900	45
999	Bursary	1,976,000	45
505	Bwoka Primary	299,333	7
505	Assa Primary	98,760	2
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	4,350,993	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	COUNCIL TIPPER LORRY	5,400,000	25
900	VALUATION ROLL	2,300,000	11
900	PURCHASE OF RADIO CALLS	1,200,000	6
999	OPEN AIR MARKET	1,000,000	5
999	POWER GENERATOR	800,000	4
	All Other Projects (30 projects)	10,903,423	50
	TOTAL	21,603,423	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	33.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	29.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	96.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	109.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	43.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: COAST

L A CODE: 791 Taveta Town Council
Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: TAITA

No. of Employees:	64	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	10,321,315	Total Civic Costs:	2,964,906	Business Permit Base Value	500
Average/Employee:	161,271	Average/Councillor:	370,613		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,545,996	10,545,996	100.00	15,337,932	145.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	10,545,996	10,545,996	100.0	15,337,932	145.4
Local Revenues					
CILOR	1,696,740	0	0.0	1,696,730	0.0
Property Rates	279,064	410,906	147.2	280,000	68.1
Single Business Permit	2,760,000	2,841,500	103.0	3,000,000	105.6
Market Fees	3,864,980	4,046,097	104.7	3,596,980	88.9
Others	6,806,470	14,036,146	126.9	11,063,700	78.8
Sub-Total	15,407,254	21,334,649	138.5	19,637,410	92.0
TOTAL REVENUES	25,953,250	31,880,645	122.8	34,975,342	109.7
EXPENDITURES					
Civic	1,845,000	2,964,906	160.7	2,944,968	99.3
L A Personnel	9,872,994	10,321,315	104.5	9,484,294	91.9
L A Operations	4,466,207	4,535,013	101.5	5,972,964	131.7
L A Maintenance	882,200	601,684	68.2	2,028,509	337.1
TOTAL Recurrent Expenditures	17,066,401	18,422,918	107.9	20,430,735	110.9
RECURRENT SURPLUS/DEFICITS	**8,886,849**	**13,457,727**	**151.4**	**14,544,607**	**108.1**
CAPITAL EXPENDITURES	2,629,594	4,723,972	179.6	11,387,592	241.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**6,257,255**	**8,733,755**	**139.6**	**3,157,015**	**36.1**
DEBT RESOLUTION REPAYMENTS	1,000,000	4,291,621	429.2	2,750,000	64.1
UNCOMMITED SURPLUS/DEFICITS	**5,257,255**	**4,442,134**	**84.5**	**407,015**	**9.2**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Land Purchase	1,345,721	28
400	Preparation of Valuation roll	1,000,000	21
310	Purchase of office furniture	300,000	6
405	Road gravelling	235,761	5
605	Culvert installation Njoro -Vikwatani Rd.	219,132	5
	All Other Projects (13 projects)	1,623,358	34
	TOTAL	4,723,972	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	LAND PURCHASE	5,500,000	48
100	PREPARATION OF VALUATION ROLL	1,000,000	9
500	NURSERY SCHOOLS	680,000	6
230	ELECTRICITY INSTALLATION	500,000	4
800	FOOT BRIDGE	500,000	4
	All Other Projects (14 projects)	3,207,592	28
	TOTAL	11,387,592	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	20.8	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:	138.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	107.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	179.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	429.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 796 Teso County Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: TESO

No. of Employees:	31	No. of Councillors:	28	Business Permit Schedule: 9	
Total Yearly Salaries:	4,734,432	Total Civic Costs:	3,103,315	Business Permit Base Value	400
Average/Empicyee:	152,724	Average/Councillor:	110,833		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,011,908	17,011,908	100.00	24,767,862	145.6
Road Maintenance Levy Fund (RMLF)	2,600,000	1,507,531	58.0	0	0.0
Sub-Total	19,611,908	18,519,439	94.4	24,767,862	133.7
Local Revenues					
CILOR	0	0	0.0	2,270,000	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	950,000	884,800	93.1	945,000	106.8
Market Fees	800,000	697,240	87.2	750,000	107.6
Others	1,630,000	1,023,625	17.5	5,837,000	570.2
Sub-Total	3,380,000	2,605,665	77.1	9,802,000	376.2
TOTAL REVENUES	22,991,908	21,125,104	91.9	34,569,862	163.6
EXPENDITURES					
Civic	1,909,200	3,103,315	162.5	4,780,200	154.0
L A Personnel	6,911,759	4,734,432	68.5	7,576,456	160.0
L A Operations	1,960,000	2,267,028	115.7	2,770,000	122.2
L A Maintenance	620,000	193,376	31.2	1,068,000	552.3
TOTAL Recurrent Expenditures	11,400,959	10,298,151	90.3	16,194,656	157.3
RECURRENT SURPLUS/DEFICITS	**11,590,949**	**10,826,953**	**93.4**	**18,375,206**	**169.7**
CAPITAL EXPENDITURES	6,708,000	5,035,835	75.1	11,953,572	237.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**4,882,949**	**5,791,118**	**118.6**	**6,421,634**	**110.9**
DEBT RESOLUTION REPAYMENTS	4,709,154	6,681,765	141.9	3,832,200	57.4
UNCOMMITED SURPLUS/DEFICITS	**173,795**	**-890,647**		**2,589,434**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
310	purchase of motor vehicle	1,540,000	31
405	maitanance of roads	1,434,211	28
500	school constrution and enhancement	430,988	9
205	construction of office/hall	420,570	8
320	purchase of tractor plough	332,500	7
	All Other Projects (6 projects)	877,566	17
	TOTAL	5,035,835	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	CONSTRUCTION OF HEALTH FACILITY	6,000,000	50
405	MAINTENANCE OF ROAD	2,837,500	24
210	CONSTRUCTION OF MORTUARY	1,000,000	8
500	PURCHASE OF LAND FOR MORTUARY	562,500	5
230	EXTENSION OF ELECTRICITY	200,000	2
	All Other Projects (13 projects)	1,353,572	11
	TOTAL	11,953,572	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	30.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	77.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	90.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	75.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	141.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 801 Tharaka County Council

Summary Profile Fiscal Year 2005/2006

District: THARAKA

(Values in KShs)

No. of Employees:	35	No. of Councillors:	25	Business Permit Schedule:	9
Total Yearly Salaries:	5,724,239	Total Civic Costs:	4,211,086	Business Permit Base Value	400
Average/Employee:	163,550	Average/Councillor:	168,443		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,061,584	12,061,584	100.00	17,342,375	143.8
Road Maintenance Levy Fund (RMLF)	0	711,790	0.0	1,288,200	181.0
Sub-Total	12,061,584	12,773,374	105.9	18,630,575	145.9
Local Revenues					
CILOR	462,800	0	0.0	462,800	0.0
Property Rates	0	279,783	0.0	0	0.0
Single Business Permit	861,400	1,878,960	218.1	2,648,900	141.0
Market Fees	1,580,740	2,258,361	142.9	1,839,200	81.4
Others	3,015,256	6,482,818	164.4	3,943,840	60.8
Sub-Total	5,920,196	10,899,922	184.1	8,894,740	81.6
TOTAL REVENUES	17,981,780	23,673,296	131.7	27,525,315	116.3
EXPENDITURES					
Civic	3,101,200	4,211,086	135.8	4,817,000	114.4
L A Personnel	7,472,809	5,724,239	76.6	7,239,893	126.5
L A Operations	2,812,344	2,615,448	93.0	4,679,160	178.9
L A Maintenance	291,300	1,100,302	377.7	389,000	35.4
TOTAL Recurrent Expenditures	13,677,653	13,651,075	99.8	17,125,053	125.4
RECURRENT SURPLUS/DEFICITS	**4,304,127**	**10,022,221**	**232.9**	**10,400,262**	**103.8**
CAPITAL EXPENDITURES	3,400,000	2,526,000	74.3	8,305,700	328.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**904,127**	**7,496,221**	**829.1**	**2,094,562**	**27.9**
DEBT RESOLUTION REPAYMENTS	894,127	841,223	94.1	1,800,362	214.0
UNCOMMITED SURPLUS/DEFICITS	**10,000**	**6,654,998**	**66,550.0**	**294,200**	**4.4**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
435	NTHAARA TUNYAI ROAD (KRB)	1,025,000	41
405	ROAD MAINTENANCE	900,000	36
997	OFFICE AUTOMATION & FENCING	601,000	24
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	TOTAL	2,526,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	Schools rahabilitation	2,100,000	25
245	Health Infrastructure	2,050,000	25
405	ROAD MAINTENANCE	1,855,700	22
355	MOTOR VEHICLE	1,700,000	20
355	MOTOR CYCLES	600,000	7
	All Other Projects (0 projects)	0	0
	TOTAL	8,305,700	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	30.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	184.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	99.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	74.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	94.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 806 Thika County Council

Province: CENTRAL

Summary Profile Fiscal Year 2005/2006

District: THIKA

(Values in KShs)

No. of Employees:	216	No. of Councillors:	24	Business Permit Schedule:	10
Total Yearly Salaries:	31,287,258	Total Civic Costs:	11,511,357	Business Permit Base Value	500
Average/Employee:	144,848	Average/Councillor:	479,640		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	50,209,893	50,209,893	100.00	74,704,468	148.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	50,209,893	50,209,893	100.0	74,704,468	148.8
Local Revenues					
CILOR	536,473	439,452	81.9	536,473	122.1
Property Rates	400,000	694,997	173.7	741,000	106.6
Single Business Permit	20,750,000	21,183,618	102.1	21,300,000	100.5
Market Fees	2,750,000	3,136,770	114.1	3,500,000	111.6
Others	18,536,000	24,190,398	94.0	25,728,672	106.4
Sub-Total	42,972,473	49,645,235	115.5	51,806,145	104.4
TOTAL REVENUES	93,182,366	99,855,128	107.2	126,510,613	126.7
EXPENDITURES					
Civic	10,054,034	11,511,357	114.5	12,836,600	111.5
L A Personnel	31,358,500	31,287,258	99.8	30,617,196	97.9
L A Operations	15,128,440	24,104,614	159.3	20,005,288	83.0
L A Maintenance	7,280,000	2,244,390	30.8	1,660,000	74.0
TOTAL Recurrent Expenditures	63,820,974	69,147,619	108.3	65,119,084	94.2
RECURRENT SURPLUS/DEFICITS	**29,361,392**	**30,707,509**	**104.6**	**61,391,529**	**199.9**
CAPITAL EXPENDITURES	10,016,605	13,175,075	131.5	29,905,449	227.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**19,344,787**	**17,532,434**	**90.6**	**31,486,080**	**179.6**
DEBT RESOLUTION REPAYMENTS	9,000,000	7,046,421	78.3	12,652,000	179.6
UNCOMMITED SURPLUS/DEFICITS	**10,344,787**	**10,486,013**	**101.4**	**18,834,080**	**179.6**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	Gachororo Sec. School - Juja	899,474	7
405	Access Roads - Gatanga	799,500	6
405	6 Access Roads - Chania	601,100	5
999	Five Secondary Schools - Ndarugu	499,915	4
405	Kagunyi/Muhuho/Kiganjo Road - Kiganjo	493,093	4
	All Other Projects (80 projects)	9,881,993	75
	TOTAL	13,175,075	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF VEHICLE	2,555,449	9
999	STRATEGIC PLAN	1,500,000	5
999	VALUATION ROLL	1,500,000	5
300	PURCHASE OF COMPUTING & INFORMATION SYSTEMS	1,000,000	3
265	OPEN AIR MARKET	1,000,000	3
	All Other Projects (62 projects)	22,350,000	75
	TOTAL	29,905,449	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	16.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	115.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	108.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	131.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	78.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 811 Thika Municipal Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: THIKA

No. of Employees:	578	No. of Councillors:	16	Business Permit Schedule:	12
Total Yearly Salaries:	98,724,189	Total Civic Costs:	12,542,276	Business Permit Base Value	700
Average/Employee:	170,803	Average/Councillor:	783,892		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	36,333,612	36,333,612	100.00	55,684,457	153.3
Road Maintenance Levy Fund (RMLF)	6,326,263	1,895,610	30.0	6,326,263	333.7
Sub-Total	42,659,875	38,229,222	89.6	62,010,720	162.2
Local Revenues					
CILOR	12,132,748	12,343,743	101.7	12,133,000	98.3
Property Rates	32,000,000	43,766,564	136.8	35,000,000	80.0
Single Business Permit	18,300,000	25,743,372	140.7	20,600,000	80.0
Market Fees	6,352,500	6,119,195	96.3	9,566,441	156.3
Others	149,005,343	184,746,342	115.0	160,598,400	86.9
Sub-Total	217,790,591	272,719,216	125.2	237,897,841	87.2
TOTAL REVENUES	260,450,466	310,948,438	119.4	299,908,561	96.4
EXPENDITURES					
Civic	10,283,000	12,542,276	122.0	14,194,301	113.2
L A Personnel	78,216,201	98,724,189	126.2	94,041,496	95.3
L A Operations	120,139,854	122,108,415	101.6	107,264,400	87.8
L A Maintenance	22,925,909	21,430,789	93.5	28,626,000	133.6
TOTAL Recurrent Expenditures	231,564,964	254,805,669	110.0	244,126,197	95.8
RECURRENT SURPLUS/DEFICITS	**28,885,502**	**56,142,769**	**194.4**	**55,782,364**	**99.4**
CAPITAL EXPENDITURES	3,000,000	27,299,864	910.0	54,708,729	200.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**25,885,502**	**28,842,905**	**111.4**	**1,073,635**	**3.7**
DEBT RESOLUTION REPAYMENTS	8,896,816	8,896,816	100.0	10,052,207	113.0
UNCOMMITED SURPLUS/DEFICITS	**16,988,686**	**19,946,089**	**117.4**	**-8,978,572**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Rehabilitation of General Kago Road	11,176,070	41
210	Construction of Social Hall-Mugumoini ward	2,322,868	9
100	Administrative support Services	1,900,000	7
240	Completion of Karibaribi Clinic & Chief's office	1,583,751	6
220	Mama Ngina & Christina gardens toilets	1,371,766	5
	All Other Projects (14 projects)	8,945,409	33
	TOTAL	27,299,864	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
100	Valuation roll	8,600,000	16
405	Upgrading of Bidco road	5,000,000	9
405	Roads rehabilitation	4,000,000	7
350	Purchase of transcavator	3,108,729	6
235	Street lighting of Kenyatta-Kiboko road	2,500,000	5
	All Other Projects (32 projects)	31,500,000	58
	TOTAL	54,708,729	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	37.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	6.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	4.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	125.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	110.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	910.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 816 Trans Mara County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: TRANS MARA

No. of Employees:	257	No. of Councillors:	38	Business Permit Schedule:	7
Total Yearly Salaries:	37,062,152	Total Civic Costs:	8,936,655	Business Permit Base Value	300
Average/Employee:	144,211	Average/Councillor:	235,175		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,646,931	21,646,931	100.00	31,894,651	147.3
Road Maintenance Levy Fund (RMLF)	0	1,911,799	0.0	0	0.0
Sub-Total	21,646,931	23,558,730	108.8	31,894,651	135.4
Local Revenues					
CILOR	0	0	0.0	1,200,000	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	760,000	1,686,290	221.9	2,000,000	118.6
Market Fees	1,099,000	1,484,525	135.1	1,020,000	68.7
Others	52,664,825	80,208,259	162.9	49,248,337	61.4
Sub-Total	54,523,825	83,379,074	152.9	53,468,337	64.1
TOTAL REVENUES	76,170,756	106,937,804	140.4	85,362,988	79.8
EXPENDITURES					
Civic	9,488,000	8,936,655	94.2	10,609,000	118.7
L A Personnel	32,379,514	37,062,152	114.5	35,750,000	96.5
L A Operations	15,440,320	20,835,875	134.9	8,710,000	41.8
L A Maintenance	5,160,350	5,687,958	110.2	3,931,000	69.1
TOTAL Recurrent Expenditures	62,468,184	72,522,640	116.1	59,000,000	81.4
RECURRENT SURPLUS/DEFICITS	**13,702,572**	**34,415,164**	**251.2**	**26,362,988**	**76.6**
CAPITAL EXPENDITURES	8,300,000	15,270,896	184.0	31,816,685	208.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,402,572**	**19,144,268**	**354.4**	**-5,453,697**	
DEBT RESOLUTION REPAYMENTS	5,247,505	11,929,275	227.3	5,400,100	45.3
UNCOMMITED SURPLUS/DEFICITS	**155,067**	**7,214,993**	**4,652.8**	**-10,853,797**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Head Office Construction	11,259,505	74
505	Materials for Construction of Schools	1,858,168	12
240	Materials for Construction of Health Centres	960,502	6
905	Materials for Construction of Dams	473,101	3
300	Computer H & SW	251,720	2
	All Other Projects (4 projects)	467,900	3
	TOTAL	15,270,896	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
400	SIRUA AULO ROAD PROJECT	9,207,185	29
200	HEADQUARTERS OFFICE	5,975,685	19
500	theodolite	1,394,000	4
320	SURVEY EQUIPMENT	750,000	2
500	Nthangu Secondary School	450,000	1
	All Other Projects (113 projects)	14,039,815	44
	TOTAL	31,816,685	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.0	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:	152.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	116.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	184.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	227.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 821 Turkana County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2005/2006

District: TURKANA

(Values in KShs)

No. of Employees:	23	No. of Councillors:	72	Business Permit Schedule:	10
Total Yearly Salaries:	6,190,798	Total Civic Costs:	11,873,870	Business Permit Base Value	500
Average/Employee:	269,165	Average/Councillor:	164,915		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	53,123,265	53,123,265	100.00	79,556,369	149.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	53,123,265	53,123,265	100.0	79,556,369	149.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,000,000	262,025	26.2	0	0.0
Single Business Permit	2,000,000	2,822,210	141.1	4,900,000	173.6
Market Fees	900,674	261,540	29.0	7,400,000	2,829.4
Others	5,456,693	6,403,910	106.6	6,010,100	93.9
Sub-Total	9,357,367	9,749,685	104.2	18,310,100	187.8
TOTAL REVENUES	62,480,632	62,872,950	100.6	97,866,469	155.7
EXPENDITURES					
Civic	11,903,060	11,873,870	99.8	17,823,800	150.1
L A Personnel	5,298,617	6,190,798	116.8	10,028,970	162.0
L A Operations	2,624,000	1,911,648	72.9	9,814,000	513.4
L A Maintenance	322,000	224,346	69.7	29,840,000	13,300.9
TOTAL Recurrent Expenditures	20,147,677	20,200,662	100.3	67,506,770	334.2
RECURRENT SURPLUS/DEFICITS	**42,332,955**	**42,672,288**	**100.8**	**30,359,699**	**71.1**
CAPITAL EXPENDITURES	24,786,961	11,108,117	44.8	28,240,000	254.2
LOAN REPAYMENTS	0	0	0.0	500,000	0.0
NET SURPLUS/DEFICITS	**17,545,994**	**31,564,171**	**179.9**	**1,619,699**	**5.1**
DEBT RESOLUTION REPAYMENTS	3,786,137	0	0.0	9,734,033	0.0
UNCOMMITED SURPLUS/DEFICITS	**13,759,857**	**31,564,171**	**229.4**	**-8,114,334**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	Primary schools	3,558,300	32
240	Dispensaries	1,215,000	11
999	Bursaries	1,212,500	11
505	Nursery schools	837,875	8
999	Consultancy	808,500	7
	All Other Projects (8 projects)	3,475,942	31
	TOTAL	11,108,117	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	STAFF TRAINING	7,500,000	27
500	MODERN MARKET KAKUMA	4,000,000	14
500	NAMUKUSE PRIMARY	2,400,000	8
500	TURKANA SGS RESERVE	2,000,000	7
300	COMPUTERISATION	1,600,000	6
	All Other Projects (19 projects)	10,740,000	38
	TOTAL	28,240,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	38.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	58.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	104.2	Total LocalRevenues 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:	44.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 826 Ugunja Town Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: SIAYA

No. of Employees:	16	No. of Councillors:	8	Business Permit Schedule:	9
Total Yearly Salaries:	1,583,380	Total Civic Costs:	1,274,344	Business Permit Base Value	400
Average/Employee:	98,961	Average/Councillor:	159,293		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,744,758	5,744,758	100.00	7,951,083	138.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,744,758	5,744,758	100.0	7,951,083	138.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,020,000	1,287,475	126.2	1,200,000	93.2
Market Fees	0	1,614,155	0.0	1,000,000	62.0
Others	2,690,100	1,756,314	96.7	1,815,900	103.4
Sub-Total	3,710,100	4,657,944	125.5	4,015,900	86.2
TOTAL REVENUES	9,454,858	10,402,702	110.0	11,966,983	115.0
EXPENDITURES					
Civic	845,600	1,274,344	150.7	1,379,600	108.3
L A Personnel	3,321,811	1,583,380	47.7	3,740,472	236.2
L A Operations	1,269,958	4,203,706	331.0	2,300,000	54.7
L A Maintenance	110,000	327,583	297.8	120,000	36.6
TOTAL Recurrent Expenditures	5,547,369	7,389,013	133.2	7,540,072	102.0
RECURRENT SURPLUS/DEFICITS	**3,907,489**	**3,013,689**	**77.1**	**4,426,911**	**146.9**
CAPITAL EXPENDITURES	3,698,000	2,354,868	63.7	3,750,000	159.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**209,489**	**658,821**	**314.5**	**676,911**	**102.7**
DEBT RESOLUTION REPAYMENTS	200,000	619,969	310.0	626,901	101.1
UNCOMMITED SURPLUS/DEFICITS	**9,489**	**38,852**	**409.4**	**50,010**	**128.7**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	OFFICE CONSTRUCTION	1,000,000	42
905	WATER REHABILITATION IN WARDS	478,078	20
999	EDUCATION	265,062	11
900	SIRA NYAWITA WATER PROJECT	170,578	7
300	COMPUTERS	156,000	7
	All Other Projects (3 projects)	285,150	12
	TOTAL	2,354,868	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
900	office building	1,150,000	31
905	education	860,000	23
905	water rehabilitation	860,000	23
905	agriculture	450,000	12
905	health center	430,000	11
	All Other Projects (0 projects)	0	0
	TOTAL	3,750,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	53.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	125.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	133.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	63.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	310.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 831 Ukwala Town Council

Summary Profile Fiscal Year 2005/2006

District: SIAYA

(Values in KShs)

No. of Employees:	30	No. of Councillors:	10	Business Permit Schedule: 8	
Total Yearly Salaries:	2,372,528	Total Civic Costs:	1,897,360	Business Permit Base Value	350
Average/Employee:	79,084	Average/Councillor:	189,736		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,916,036	6,916,036	100.00	9,639,754	139.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,916,036	6,916,036	100.0	9,639,754	139.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	3,180	0.0	0	0.0
Single Business Permit	955,015	1,116,295	116.9	1,100,000	98.5
Market Fees	1,005,910	903,345	89.8	890,000	98.5
Others	760,600	880,471	100.5	876,200	99.5
Sub-Total	2,721,525	2,903,291	106.7	2,866,200	98.7
TOTAL REVENUES	9,637,561	9,819,327	101.9	12,505,954	127.4
EXPENDITURES					
Civic	730,600	1,897,360	259.7	1,309,600	69.0
L A Personnel	4,571,720	2,372,528	51.9	3,693,226	155.7
L A Operations	1,162,000	2,821,506	242.8	1,173,000	41.6
L A Maintenance	98,000	164,140	167.5	867,180	528.3
TOTAL Recurrent Expenditures	6,562,320	7,255,534	110.6	7,043,006	97.1
RECURRENT SURPLUS/DEFICITS	**3,075,241**	**2,563,793**	**83.4**	**5,462,948**	**213.1**
CAPITAL EXPENDITURES	2,000,000	1,091,618	54.6	2,892,311	265.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**1,075,241**	**1,472,175**	**136.9**	**2,570,637**	**174.6**
DEBT RESOLUTION REPAYMENTS	970,000	787,636	81.2	1,256,600	159.5
UNCOMMITED SURPLUS/DEFICITS	**105,241**	**684,539**	**650.4**	**1,314,037**	**192.0**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Purchase of Council Vehicle	500,000	46
999	Aboke Police Post	113,500	10
405	Road Rehabilitation	110,340	10
200	Hall Rehabilitation	99,736	9
405	Road Rehabilitation	92,500	8
	All Other Projects (4 projects)	175,542	16
	TOTAL	1,091,618	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	Mathiwa Orphanage	900,000	31
360	Purchase of Council Vehicle	695,000	24
260	Market Construction/Enhancement	500,000	17
900	Water Supply	400,000	14
605	Contruction of pit latrines at Ukwala	200,000	7
	All Other Projects (1 projects)	197,311	7
	TOTAL	2,892,311	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	106.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	110.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	54.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	81.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 836 Vihiga County Council
Summary Profile Fiscal Year 2005/2006

Province: WESTERN | (Values in KShs) | **District: VIHIGA**

No. of Employees:	84	No. of Councillors:	25	Business Permit Schedule: 7	
Total Yearly Salaries:	3,492,563	Total Civic Costs:	1,680,808	Business Permit Base Value	300
Average/Employee:	41,578	Average/Councillor:	67,232		

	FY 2005/2006 Estimates	FY 2005/2006 Reported Actuals	FY 2005/2006 Efficiency (%)	FY 2006/2007 Estimates	FY 2006/2007 % Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	36,276,194	36,276,194	100.00	53,664,290	147.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	44,168	0.0
Sub-Total	36,276,194	36,276,194	100.0	53,708,458	148.1
Local Revenues					
CILOR	205,600	19,796	9.6	205,600	1,038.6
Property Rates	40,000	0	0.0	0	0.0
Single Business Permit	4,371,037	5,573,732	127.5	4,847,015	87.0
Market Fees	1,436,000	1,477,410	102.9	1,370,000	92.7
Others	4,024,246	3,143,820	16.7	18,808,038	598.3
Sub-Total	10,076,883	10,214,758	101.4	25,230,653	247.0
TOTAL REVENUES	46,353,077	46,490,952	100.3	78,939,111	169.8
EXPENDITURES					
Civic	3,318,000	1,680,808	50.7	7,536,800	448.4
L A Personnel	12,500,759	3,492,563	27.9	20,913,778	598.8
L A Operations	2,401,600	5,506,470	229.3	5,256,030	95.5
L A Maintenance	410,000	427,554	104.3	1,034,837	242.0
TOTAL Recurrent Expenditures	18,630,359	11,107,395	59.6	34,741,445	312.8
RECURRENT SURPLUS/DEFICITS	**27,722,718**	**35,383,557**	**127.6**	**44,197,666**	**124.9**
CAPITAL EXPENDITURES	12,063,000	11,578,399	96.0	37,020,000	319.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**15,659,718**	**23,805,158**	**152.0**	**7,177,666**	**30.2**
DEBT RESOLUTION REPAYMENTS	14,346,334	19,204,426	133.9	7,137,492	37.2
UNCOMMITED SURPLUS/DEFICITS	**1,313,384**	**4,600,732**	**350.3**	**40,174**	**0.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
400	Roads Rehabilition	2,000,000	17
365	Rehabilitation of Heavy Duty machines	1,722,000	15
999	Insurance	1,490,469	13
240	Construction & Enhancement of H/Centre	1,200,000	10
905	Water Sources	900,000	8
	All Other Projects (17 projects)	4,265,930	37
	TOTAL	11,578,399	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	Co-poverty PRF Grant Project	15,000,000	41
405	Rehabilitation of roads	4,320,000	12
999	Supplementary cost for PRF Grant award	3,000,000	8
500	Construction & enhancement of schools	2,100,000	6
999	Insurance	1,900,000	5
	All Other Projects (24 projects)	10,700,000	29
	TOTAL	37,020,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	101.4	Total LocalRevenues 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:	96.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	133.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

L A CODE: 841 Vihiga Municipal Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: VIHIGA

No. of Employees:	81	No. of Councillors:	14	Business Permit Schedule:	10
Total Yearly Salaries:	11,038,829	Total Civic Costs:	4,690,730	Business Permit Base Value	500
Average/Employee:	136,282	Average/Councillor:	335,052		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,673,880	17,673,880	100.00	26,206,914	148.3
Road Maintenance Levy Fund (RMLF)	1,500,000	1,130,649	75.4	966,150	85.5
Sub-Total	19,173,880	18,804,529	98.1	27,173,064	144.5
Local Revenues					
CILOR	190,000	5,392	2.8	190,000	3,523.7
Property Rates	505,740	941,651	186.2	344,800	36.6
Single Business Permit	4,514,510	4,190,115	92.8	4,476,190	106.8
Market Fees	3,352,855	3,598,300	107.3	3,362,400	93.4
Others	3,144,472	10,182,524	174.3	5,842,390	57.4
Sub-Total	11,707,577	18,917,982	161.6	14,215,780	75.1
TOTAL REVENUES	30,881,457	37,722,511	122.2	41,388,844	109.7
EXPENDITURES					
Civic	3,449,500	4,690,730	136.0	4,334,000	92.4
L A Personnel	12,580,119	11,038,829	87.7	11,404,691	103.3
L A Operations	7,605,911	11,037,371	145.1	6,692,600	60.6
L A Maintenance	880,000	883,051	100.3	960,000	108.7
TOTAL Recurrent Expenditures	24,515,530	27,649,981	112.8	23,391,291	84.6
RECURRENT SURPLUS/DEFICITS	**6,365,927**	**10,072,530**	**158.2**	**17,997,553**	**178.7**
CAPITAL EXPENDITURES	13,050,000	6,892,655	52.8	14,683,931	213.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-6,684,073**	**3,179,875**		**3,313,622**	**104.2**
DEBT RESOLUTION REPAYMENTS	1,499,712	7,242,033	482.9	1,346,353	18.6
UNCOMMITED SURPLUS/DEFICITS	**-8,183,785**	**-4,062,158**	**49.6**	**1,967,269**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
260	CONSCTRACTION OF MBALE MARKET STALLS PHASE 1	3,992,655	58
235	ROADS MAINTENACE LEAVY FUND	1,100,000	16
405	DEMESI - BUSAMO BRIDGE	300,000	4
405	REHABILITATION OF WATER SPRINGS	300,000	4
405	KIVAGALA-CHUGI-IZAVA RD	300,000	4
	All Other Projects (3 projects)	900,000	13
	TOTAL	6,892,655	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
205	CONSTRUCTION OF TOWN HALL	5,000,000	34
260	MBALE MARKET STALLS PHASE III	3,117,781	21
350	PURCHASE OF TIPPER PHASE II	2,000,000	14
405	ONZERE-EHEDWE-KEGOYE-ENDELI ROAD	1,200,000	8
405	MBALE-MUKINGI-LWUNZA-LUNYERERE ROAD	1,200,000	8
	All Other Projects (3 projects)	2,166,150	15
	TOTAL	14,683,931	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	61.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	161.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	112.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	52.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	482.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 846 Voi Municipal Council

Province: COAST — **Summary Profile Fiscal Year 2005/2006** — **District: TAITA**

(Values in KShs)

No. of Employees:	69	No. of Councillors:	10	Business Permit Schedule: 11	
Total Yearly Salaries:	11,168,525	Total Civic Costs:	3,891,290	Business Permit Base Value	600
Average/Employee:	161,863	Average/Councillor:	389,129		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,087,722	10,087,722	100.00	14,776,112	146.5
Road Maintenance Levy Fund (RMLF)	1,763,535	1,329,293	75.4	2,958,143	222.5
Sub-Total	11,851,257	11,417,015	96.3	17,734,255	155.3
Local Revenues					
CILOR	3,677,955	1,650,435	44.9	3,677,955	222.8
Property Rates	4,956,518	2,041,770	41.2	3,191,523	156.3
Single Business Permit	593,361	5,364,666	904.1	5,740,928	107.0
Market Fees	3,042,112	3,117,928	102.5	3,682,824	118.1
Others	8,903,367	6,657,432	102.5	6,493,127	97.5
Sub-Total	21,173,313	18,832,231	88.9	22,786,357	121.0
TOTAL REVENUES	33,024,570	30,249,246	91.6	40,520,612	134.0
EXPENDITURES					
Civic	2,683,200	3,891,290	145.0	4,312,600	110.8
L A Personnel	12,335,058	11,168,525	90.5	11,833,715	106.0
L A Operations	9,848,057	5,242,445	53.2	7,595,500	144.9
L A Maintenance	2,468,268	1,486,388	60.2	4,640,923	312.2
TOTAL Recurrent Expenditures	27,334,583	21,788,648	79.7	28,382,738	130.3
RECURRENT SURPLUS/DEFICITS	**5,689,987**	**8,460,598**	**148.7**	**12,137,874**	**143.5**
CAPITAL EXPENDITURES	1,512,000	2,177,686	144.0	6,700,000	307.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**4,177,987**	**6,282,912**	**150.4**	**5,437,874**	**86.6**
DEBT RESOLUTION REPAYMENTS	3,300,000	4,553,409	138.0	4,162,028	91.4
UNCOMMITED SURPLUS/DEFICITS	**877,987**	**1,729,503**	**197.0**	**1,275,846**	**73.8**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Bursaries Ward Project	1,189,710	55
350	Tower Grader (Final payment)	705,339	32
320	Purchase of Microscope (Tausa)	100,000	5
900	Water Pipes	81,198	4
210	Birikani Bridge	72,439	3
	All Other Projects (1 projects)	29,000	1
	TOTAL	2,177,686	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
350	Civic Car	2,000,000	30
900	Water pipes and pump Installation	1,800,000	27
600	Slaughter House	600,000	9
350	Tractor	500,000	7
500	Construction of Class Room	400,000	6
	All Other Projects (6 projects)	1,400,000	21
	TOTAL	6,700,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	12.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	88.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	79.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	144.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	138.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NORTH EASTERN

L A CODE: 851 Wajir County Council

Summary Profile Fiscal Year 2005/2006

(Values in KShs)

District: WAJIR

No. of Employees:	88	No. of Councillors:	105	Business Permit Schedule:	10
Total Yearly Salaries:	14,915,474	Total Civic Costs:	10,587,088	Business Permit Base Value	500
Average/Employee:	169,494	Average/Councillor:	100,829		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	44,872,252	44,872,252	100.00	67,312,598	150.0
Road Maintenance Levy Fund (RMLF)	0	2,000,000	0.0	2,000,000	100.0
Sub-Total	44,872,252	46,872,252	104.5	69,312,598	147.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,787,060	1,744,400	62.6	2,655,600	152.2
Market Fees	6,621,668	5,122,743	77.4	6,950,000	135.7
Others	7,415,830	7,983,612	66.2	12,065,380	151.1
Sub-Total	16,824,558	14,850,755	88.3	21,670,980	145.9
TOTAL REVENUES	61,696,810	61,723,007	100.0	90,983,578	147.4
EXPENDITURES					
Civic	6,148,000	10,587,088	172.2	13,817,200	130.5
L A Personnel	15,512,992	14,915,474	96.1	14,063,196	94.3
L A Operations	4,692,000	7,549,800	160.9	11,637,000	154.1
L A Maintenance	4,200,000	6,648,086	158.3	7,630,000	114.8
TOTAL Recurrent Expenditures	30,552,992	39,700,448	129.9	47,147,396	118.8
RECURRENT SURPLUS/DEFICITS	**31,143,818**	**22,022,559**	**70.7**	**43,836,182**	**199.1**
CAPITAL EXPENDITURES	13,750,991	10,883,000	79.1	26,980,000	247.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**17,392,827**	**11,139,559**	**64.0**	**16,856,182**	**151.3**
DEBT RESOLUTION REPAYMENTS	17,601,551	43,388,500	246.5	16,373,700	37.7
UNCOMMITED SURPLUS/DEFICITS	**-208,724**	**-32,248,941**	**15,450.5**	**482,482**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
600	Construction of Slaughter Slab	400,000	4
255	Construction of Market Shelter-Joggo (ADC)	400,000	4
500	Construction of Nusary Class-Furaha Pry	345,000	3
900	Construction of underground watertank-Gogama	300,000	3
265	Jua Kali Shelters-Got-Ade	300,000	3
	All Other Projects (50 projects)	9,138,000	84
	TOTAL	10,883,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
200	Purchase of Exhauster lorry	9,000,000	33
200	Build Council's New Offices	5,000,000	19
200	Purchase of LandRover	3,700,000	14
200	Preparation of Valuation Roll	2,000,000	7
235	construction Library	1,160,000	4
	All Other Projects (16 projects)	6,120,000	23
	TOTAL	26,980,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	88.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	129.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	79.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	246.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 856 Wareng County Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2005/2006** **District: UASIN GISHU**

(Values in KShs)

No. of Employees	45	No. of Councillors:	49	Business Permit Schedule: 6	
Total Yearly Salaries:	10,630,948	Total Civic Costs:	13,732,164	Business Permit Base Value	250
Average/Employee:	236,243	Average/Councillor:	280,248		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	47,885,200	47,885,200	100.00	71,435,082	149 2
Road Maintenance Levy Fund (RMLF)	2,000,000	1,507,532	75.4	2,270,000	150.6
Sub-Total	49,885,200	49,392,732	99.0	73,705,082	149.2
Local Revenues					
CILOR	2,202,000	803,858	36.5	2,000,000	248 8
Property Rates	4,500,000	1,847,294	41.1	2,500,000	135.3
Single Business Permit	5,150,000	4,994,563	97.0	5,400,000	108.1
Market Fees	2,126,000	1,592,168	74 9	1,660,800	104.3
Others	21,183,000	31,066,682	84 4	36,787,250	118.4
Sub-Total	35,161,000	40,304,565	114.6	48,348,050	120.0
TOTAL REVENUES	85,046,200	89,697,297	105.5	122,053,132	136.1
EXPENDITURES					
Civic	10,481,162	13,732,164	131.0	15,738,791	114 6
L A Personnel	12,780,013	10,630,948	83.2	12,219,711	114.9
L A Operations	20,487,202	16,950,485	82.7	20,305,552	119.8
L A Maintenance	11,237,000	9,795,290	87.2	12,612,500	128.8
TOTAL Recurrent Expenditures	54,985,377	51,108,887	92.9	60,876,554	119.1
RECURRENT SURPLUS/DEFICITS	**30,060,823**	**38,588,410**	**128.4**	**61,176,578**	**158.5**
CAPITAL EXPENDITURES	26,459,975	22,130,053	83.6	56,964,222	257.4
LOAN REPAYMENTS	70,000	0	0.0	70,000	0.0
NET SURPLUS/DEFICITS	**3,670,848**	**16,458,357**	**448.4**	**4,142,356**	**25.2**
DEBT RESOLUTION REPAYMENTS	0	6,564,459	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	**3,670,848**	**9,893,898**	**269.5**	**4,142,356**	**41.9**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Civic Car (New)	4,295,826	19
365	Spares-Dozzer	3,886,844	18
405	Culverts Fitting & Back-filling	2,737,581	12
265	Ziwa Sale Yard	667,647	3
200	Office Block Renovations	633,367	3
	All Other Projects (60 projects)	9,908,788	45
	TOTAL	22,130,053	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
999	POVERTY REDUCTION	14,200,000	25
900	SUPPLEMENTARY BUDGET - POVERTY REDUCTION	2,840,000	5
400	ROAD MAINTANANCE FUEL LEVY	2,270,000	4
999	FIXING OF CULVERTS	2,150,000	4
365	REPLACEMENT/REHABILITATION OF PLANT	2,000,000	4
	All Other Projects (96 projects)	33,504,222	59
	TOTAL	56,964,222	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	28.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	46.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	26.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	114.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	92.9	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

Province: WESTERN

L A CODE: 861 Webuye Municipal Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: BUNGOMA

No. of Employees:	102	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	16,648,548	Total Civic Costs:	4,840,175	Business Permit Base Value	500
Average/Employee:	163,221	Average/Councillor:	484,018		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,676,423	12,676,423	100.00	18,723,339	147.7
Road Maintenance Levy Fund (RMLF)	1,500,000	1,130,648	75.4	1,716,150	151.8
Sub-Total	14,176,423	13,807,071	97.4	20,439,489	148.0
Local Revenues					
CILOR	2,037,343	2,000,000	98.2	2,037,343	101.9
Property Rates	4,486,800	8,063,278	179.7	4,480,664	55.6
Single Business Permit	3,399,915	3,405,535	100.2	3,500,000	102.8
Market Fees	4,194,600	2,422,471	57.8	4,000,000	165.1
Others	8,515,741	14,175,989	142.6	9,942,000	70.1
Sub-Total	22,634,399	30,067,273	132.8	23,960,007	79.7
TOTAL REVENUES	36,810,822	43,874,344	119.2	44,399,496	101.2
EXPENDITURES					
Civic	3,354,500	4,840,175	144.3	4,272,000	88.3
L A Personnel	17,225,620	16,648,548	96.6	17,794,674	106.9
L A Operations	5,500,000	8,193,239	149.0	7,464,000	91.1
L A Maintenance	2,705,000	833,824	30.8	3,076,150	368.9
TOTAL Recurrent Expenditures	28,785,120	30,515,786	106.0	32,606,824	106.9
RECURRENT SURPLUS/DEFICITS	**8,025,702**	**13,358,558**	**166.4**	**11,792,672**	**88.3**
CAPITAL EXPENDITURES	2,888,601	4,333,509	150.0	7,302,102	168.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**5,137,101**	**9,025,049**	**175.7**	**4,490,570**	**49.8**
DEBT RESOLUTION REPAYMENTS	3,900,000	11,941,733	306.2	4,439,950	37.2
UNCOMMITED SURPLUS/DEFICITS	**1,237,101**	**-2,916,684**		**50,620**	

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	ROAD NABUYOLE-SATELITE	399,600	9
405	ROAD GENERATION	365,440	8
245	AIDS CAMPAIGN	324,400	7
500	SECONDARY SCHOOL- BURSARIES	300,000	7
245	NZOIA DISPENSARY	271,213	6
	All Other Projects (25 projects)	2,672,856	62
	TOTAL	4,333,509	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
405	NEW ROAD AND BRIDGE MAUMO CHURCH - MUKHUYU	890,000	12
405	REHABILITATION OF ROAD - SLAUGHTER - MARAKA	750,000	10
405	KBC-MIHUU SECONDARY SCHOOL - ROAD	730,000	10
905	ROAD- ST.TERESA SPECIAL SCHOOL-MAKUMA SDA	724,668	10
405	BRIDGE CONSTRUCTION NATIONAL CEREALS - SDA	650,000	9
	All Other Projects (14 projects)	3,557,434	49
	TOTAL	7,302,102	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	19.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	132.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	106.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	150.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	306.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 866 Wote Town Council

Province: EASTERN — **Summary Profile Fiscal Year 2005/2006** — **District: MAKUENI**

(Values in KShs)

No. of Employees:	39	No. of Councillors:	8	Business Permit Schedule: 9	
Total Yearly Salaries:	3,262,056	Total Civic Costs:	2,035,794	Business Permit Base Value	400
Average/Employee:	83,642	Average/Councillor:	254,474		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,116,678	9,116,678	100.00	13,054,678	143.2
Road Maintenance Levy Fund (RMLF)	1,300,000	397,866	30.6	2,240,000	563.0
Sub-Total	10,416,678	9,514,544	91.3	15,294,678	160.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	58,470	0.0	0	0.0
Single Business Permit	3,730,000	3,732,265	100.1	4,102,000	109.9
Market Fees	585,046	758,374	129.6	1,210,000	159.6
Others	3,440,200	4,336,137	111.8	3,877,528	89.4
Sub-Total	7,755,246	8,885,246	114.6	9,189,528	103.4
TOTAL REVENUES	18,171,924	18,399,790	101.3	24,484,206	133.1
EXPENDITURES					
Civic	1,879,000	2,035,794	108.3	2,930,000	143.9
L A Personnel	7,998,106	3,262,056	40.8	7,768,491	238.1
L A Operations	3,781,761	1,846,940	48.8	3,750,000	203.0
L A Maintenance	2,225,000	1,253,335	56.3	4,857,200	387.5
TOTAL Recurrent Expenditures	15,883,867	8,398,125	52.9	19,305,691	229.9
RECURRENT SURPLUS/DEFICITS	**2,288,057**	**10,001,665**	**437.1**	**5,178,515**	**51.8**
CAPITAL EXPENDITURES	1,800,000	3,184,436	176.9	2,700,000	84.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**488,057**	**6,817,229**	**1,396.8**	**2,478,515**	**36.4**
DEBT RESOLUTION REPAYMENTS	476,226	5,642,398	1,184.8	2,448,420	43.4
UNCOMMITED SURPLUS/DEFICITS	**11,831**	**1,174,831**	**9,930.1**	**30,095**	**2.6**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	TOWNSHIP ROADS - 04/05	981,689	31
405	TOWNSHIP ROADS - 04/05	526,117	17
999	KAKO MBIMBINI DRIFT 04/05	278,000	9
605	PUBLIC TOILETS 05/06	250,000	8
999	HIV AIDS AWARENESS	200,000	6
	All Other Projects (11 projects)	948,630	30
	TOTAL	3,184,436	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
500	Nthangu Secondary School	450,000	17
245	KAMBI MAWE DISPENSARY	225,000	8
505	Kyumu Secondary School	225,000	8
900	Ndumani-Kaumoni Water project	225,000	8
245	Nziu Dispensary	225,000	8
	All Other Projects (6 projects)	1,350,000	50
	TOTAL	2,700,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	16.5	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:	114.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	52.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	176.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	1,184.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 871 Yala Town Council
Summary Profile Fiscal Year 2005/2006
(Values in KShs)

District: SIAYA

No. of Employees:	32	No. of Councillors:	9	Business Permit Schedule:	7
Total Yearly Salaries:	2,899,957	Total Civic Costs:	1,385,375	Business Permit Base Value	300
Average/Employee:	90,624	Average/Councillor:	153,931		

	FY 2005/2006			FY 2006/2007	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,949,978	4,949,978	100.00	6,732,007	136.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,949,978	4,949,978	100.0	6,732,007	136.0
Local Revenues					
CILOR	87,452	14,572	16.7	87,452	600.1
Property Rates	379,000	719,623	189.9	395,000	54.9
Single Business Permit	490,300	498,000	101.6	500,000	100.4
Market Fees	742,226	995,774	134.2	1,083,351	108.8
Others	1,360,900	1,011,962	94.3	1,073,604	106.1
Sub-Total	3,059,878	3,239,931	105.9	3,139,407	96.9
TOTAL REVENUES	8,009,856	8,189,909	102.2	9,871,414	120.5
EXPENDITURES					
Civic	1,453,600	1,385,375	95.3	1,756,400	126.8
L A Personnel	5,200,330	2,899,957	55.8	4,951,700	170.8
L A Operations	2,205,000	507,774	23.0	1,635,000	322.0
L A Maintenance	765,000	395,530	51.7	540,000	136.5
TOTAL Recurrent Expenditures	9,623,930	5,188,636	53.9	8,883,100	171.2
RECURRENT SURPLUS/DEFICITS	**-1,614,074**	**3,001,273**		**988,314**	**32.9**
CAPITAL EXPENDITURES	770,000	890,000	115.6	2,803,801	315.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**-2,384,074**	**2,111,273**		**-1,815,487**	
DEBT RESOLUTION REPAYMENTS	1,979,991	2,131,703	107.7	1,729,807	81.1
UNCOMMITED SURPLUS/DEFICITS	**-4,364,065**	**-20,430**	**0.5**	**-3,545,294**	**17,353.4**

Implemented Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	Fittings/Plastering - Ulumbi nursery	110,000	12
900	Sinking shallow well - Anyiko	100,000	11
500	Generator to Sinaga Girls Sec. School	100,000	11
220	Renovation on office building	70,000	8
505	Roofing Yala Township Nursery	70,000	8
	All Other Projects (11 projects)	440,000	49
	TOTAL	890,000	100

Planned Projects 2006/2007

Code	Project Description	Amount (KShs)	%
310	Purchase Of Council Van	1,000,000	36
500	Anyiko Nursery School Classroom	180,543	6
505	Renovation of classrooms in Bar-Sauri	180,543	6
505	Repair of Council houses	150,000	5
505	Office expansion	150,000	5
	All Other Projects (23 projects)	1,142,715	41
	TOTAL	2,803,801	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	13.0	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:	105.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	53.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	115.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	107.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 3: IMPLEMENTED CAPITAL PROJECTS BY LOCAL AUTHORITIES (FY 2005-2006)

This Annex lists capital projects which LAs reported as having been completed during FY 2005-2006, as listed in Form 3C entitled "Funding for Capital Payments FY 2005/2006." These projects are those which were reported as implemented through the council budget during FY 2005/2006. These projects were funded through LATF, RMLF, rates, single business permit, cess and other local revenues. The information reflects what was reported by the LAs and have not been confirmed in the field nor audited.

The projects are arranged by local authority, listing the project title, project type and the amount spent.

The project types are coded as follows:

100: Administration-related projects
200: Council Premises and Constructions
230: Electricity projects
240: Health projects
250: Housing projects
260: Markets
300: Equipment
350: Vehicles
400: Roads
500: Education
600: Sanitation and Solid Waste
605: Slaughter Slabs
700: Sports and Cultural Projects
800: Bus Parks and Transport
900: Water and Sewerage
999: Other Projects

LA Code	1
LA Name	Nairobi City Council

No	Project Title	Proj. Type	TOTAL
1	Health Centres rehabilitation-	245	369,599
2	Health Centres rehabilitation- Viwan	245	451,611
3	Health Centres rehabilitation- Shauri	245	684,975
4	Health Centres rehabilitation- Pumw	245	663,185
5	Health Centres rehabilitation- Kalole	245	46,163
6	Health Centres rehabilitation- Kahaw	245	439,028
7	Health Centres rehabilitation- Ruai	245	858,936
8	Social halls & markets rehabilitation-	265	801,567
9	Roads rehabilitation- Ruthimitu	265	45,152
10	Social halls & markets rehabilitation-	265	540,162
11	Social halls & markets rehabilitation-	265	159,885
12	Social halls & markets rehabilitation-	265	315,128
13	Social halls & markets rehabilitation-	265	553,547
14	Social halls & markets rehabilitation-	265	445,522
15	Social halls & markets rehabilitation-	265	456,347
16	Social halls & markets rehabilitation-	265	434,248
17	Social halls & markets rehabilitation-	265	636,116
18	Health Centres rehabilitation- Kahaw	265	948,411
19	Social halls & markets rehabilitation-	265	899,028
20	Social halls & markets rehabilitation-	265	2,719,459
21	Bridge Construction- Laini Saba	400	48,931
22	Roads rehabilitation- Eastleigh South	405	1,085,944
23	Roads rehabilitation- Huruma	405	276,101
24	Roads rehabilitation- Kangemi	405	72,152
25	Roads rehabilitation- Ruai	405	1,358,000
26	Roads rehabilitation- Ruai	405	1,814,240
27	Roads rehabilitation- Mihango	405	2,485,811
28	Roads rehabilitation- Huruma Rd	405	4,359,793
29	Roads rehabilitation- Donholm Main	405	8,093,784
30	Roads rehabilitation- Embakasi Rd	405	5,398,296
31	Roads rehabilitation- Hamza Rd	405	3,248,218
32	Roads rehabilitation- Macharia Rd	405	4,816,349
33	Roads rehabilitation- Riruta	405	905,023
34	Roads rehabilitation- Nairobi West	405	140,638
35	Roads rehabilitation- Eastleigh South	405	1,171,423
36	Roads rehabilitation- Ruai	405	1,530,634
37	Roads rehabilitation- Mutuine	405	228,003
38	Roads rehabilitation- Kangemi	405	72,152
39	Roads rehabilitation- Uthiru	405	229,559
40	Street lighting rehabilitation- Maring	405	32,370
41	Street lighting rehabilitation- Ngei	405	514,849
42	Roads rehabilitation- Central Ward	405	104,821
43	Roads rehabilitation- Umoja	405	1,042,273
44	Roads rehabilitation- Kasarani	405	208,178
45	Roads rehabilitation- Komarock	405	111,128
46	Bus Park Construction/ Rehab- Ziwa	800	493,482
47	Water & Sanitation- Utawala	900	738,834
48	Water & Sanitation- Riruta	900	402,183
49	Water & Sanitation- Embakasi	900	612,372
	LA Sub - Total		**54,063,610**

LA Code	6
LA Name	Ahero Town Council

No	Project Title	Proj. Type	TOTAL
1	MURRUMING AHERO MKT NEW	265	37,300
2	GRADING OF UCLASSIFIED ROA	405	2,604,500
3	FEASIBILITY STUDY ON WATER	999	13,100
4	PLANNING OF OUTSIDE MARKE	999	140,500
	LA Sub - Total		**2,795,400**

LA Code	11
LA Name	Awendo Town Council

No	Project Title	Proj. Type	TOTAL
1	TOWN HALL	200	16,000
2	OMBO BITA HEALTH CENTER	240	50,000
3	NYAKURU HEALTH CENTER	240	100,000
4	NGONGA DISPENSARY	240	117,000
5	SARIA DISPENSARY	240	200,000
6	OTACHO HEALTH CENTER	240	30,000
7	DEDE DISPENSARY	240	150,000
8	VALUATION ROLL	310	28,000
9	AWENDO/MARIWA ROAD	405	580,200
10	POSTA/SARE ROAD	405	620,000
11	MANYATA POLY SCHOOL	500	123,680
12	KOMOLO RUME SEC SCHOOL	500	200,000
13	BONDE PRI. SCHOOL	500	452,790
14	PREPARATION OF ACCOUNTS	500	620,000
15	GOT OGWAMRONDO SEC SCHO	500	80,000
16	KOKURO SEC SCHOOL	505	40,000
17	ST.BENEDICT MIXED DAYA SC	505	50,000
18	SARIA PRI. SCHOOL	505	25,000
19	KOYIER PRI. SCHOOL	505	50,000
20	NYASORE PRI. SCHOOL	505	50,000
21	YAGO MIXED DAY SCHOOL	505	25,000
22	YAGO PRI. SCHOOL	505	25,000
23	KINDU PRI. SCHOOL	505	25,000
24	RANEN PRI. SCHOOL	505	125,000
25	PE-HILL SEC. SCHOOL	505	35,000
26	ALARA DAGO PRI SCHOOL	505	100,000
27	NYANGAYA PRI. SCHOOL	505	150,000
28	AKOKO PRI SCHOOL	505	70,300
29	UTOMA PRI SCHOOL	505	110,000
30	URADI PRI PRI SCHOOL	505	55,000
31	OMBASA PRI SCHOOL	505	50,000
32	KAMIYAWA SEC .SCHOOL	505	120,000
33	KACHANGWE CATTLE DIP	605	50,000
34	MALUNGA CATTLE DIP	605	59,800
35	WATER	800	55,000
36	PIT LATRINE	900	169,120
37	NYAKURU CHIEFS CAMP	900	65,000
38	WEST SAKWA DISABLE GROUP	900	50,000
39	SOUTH SAKWA DISABLE GROU	900	30,000
40	SOUTH SAKWA CHIEFS CAMP	900	30,000

LA Sub - Total	4,981,890

LA Code	16
LA Name	Baringo County Council

No	Project Title	Proj. Type	TOTAL
1	Sogon Health Centre Equipment	240	134,500
2	Bartolimo Dispensary	240	76,575
3	Kapkwei Dispensary	240	24,100
4	Kampkombe Dispensary	240	94,196
5	Katibel Dispensary	240	35,175
6	Kiptagich Dispensary	240	158,867
7	Seretunin Dispensary	240	122,700
8	Kasaka Dispensary	240	16,793
9	Sumeiyon Dispensary	240	15,525
10	Sandai Dispensary	240	74,685
11	Kambosang Dispensary	240	105,420
12	Terik Dispensary	240	168,006
13	Muchukwo Dispensary	240	208,878
14	Salabani Dispensary	240	351,149
15	Loboi Dispensary	240	17,745
16	Sorok Dispensary	240	222,440
17	Kapkelelwa Dispensary Staff House	245	24,420
18	Ilngarua Dispensary	245	16,000
19	Kapkuei Dispensary	245	38,000
20	Kipsaraman Revenue Office	250	184,252
21	Marigut Zonal Office	250	109,106
22	Ochii Ward Office	250	98,745
23	Kampi Samaki Snake Park	260	20,232
24	Kamurio Pry School	500	120,164
25	A.I.C. Marigat Sec. School	500	194,350
26	Karuen Pre-School	500	46,900
27	Kipnai Pry School	500	62,084
28	Loboi Pry School	500	94,625
29	Kasiela Pry.School	500	462,980
30	Kailer Pry School	500	77,015
31	Maoi Boarding Pry. School	500	78,475
32	Komolion Pry School	500	98,167
33	Timboiywo Day Sec. School	500	62,570
34	Tiriondonin Sec. School	500	148,881
35	Siginwo Pry School	500	286,220
36	Toboroi Pry School	500	2,000
37	Talai Pry School	500	27,400
38	Kachitwa Pry School	500	63,084
39	Oinobmoi Sec. School	500	141,665
40	Sabor Sec. School	500	182,391
41	Kabartonjo Public Toilet	900	1,900
42	Kampi Samaki Jetty Toilet	900	59,222
43	Kipsaraman Market	900	157,680
44	Staff Training	900	371,666
45	Kamurio Dam	900	12,543
46	Enot Water Dam	900	1,200
47	Chepngeribei	900	122,430
48	Yeptos Water projetc	900	124,550
49	Kampi Samaki Toilet	900	15,900
50	Akwich Pan Dam	905	173,480
51	Kipyutok S.H. Water Group	905	192,522
52	Biretwonin Water Project	905	18,525
53	Kapjames Water Pan Dam	905	193,280
54	Keringet Dam	905	82,188
55	Kampi Samaki Borehole	905	13,050
56	Tangulbei Water Tank	905	198,967
57	Karuen Masai Dam	905	266,500
58	Chebinyiny Dev	999	36,960
59	Kirdam Conservancy	999	450
60	Marigat Road Drainage	999	53,595
61	Ngusuria Paosho Mill	999	3,395
62	Bursary Fund	999	411,715
63	Kampi Samaki Drainage	999	68,400
64	Baringo Distirtc Sports	999	4,245
65	Toyota Lancruiser	999	8,345
	LA Sub - Total		7,059,188

LA Code	21
LA Name	Bomet County Council

No	Project Title	Proj. Type	TOTAL
1	30 Health C. & Dispensaries (B. Mat	240	1,149,000
2	Mulot Market (Purchase & Fencing)	260	960,000
3	Civic Car (Acquisition)	360	3,501,700
4	Vehicles & Plants (Major Repairs)	365	2,050,000
5	Road Maintenance & Constr. of Foot	410	610,000
6	2 Polytechnic (Building Materials)	505	150,000
7	25 Secondary Schools (Building Mat	505	1,205,500
8	62 Primary Schools (Building Materi	505	1,421,500
9	14 Primary Schools (Text Books Pur	510	258,000
10	10 Slaughter Slabs (Renov. & Constr	600	625,100
11	32 Water Projects (Rehabilitation)	910	663,000
12	8 Self Help G. & 1 Co-op Society (F.	999	103,000
13	2 churches (Building Materials)	999	35,000
14	11 Tea Buying Centres (Construction	999	99,000
15	13 Cattle Dips (Rehabilitation)	999	292,000
16	17 Assistant & Chief's Ofices (B. Ma	999	326,000
	LA Sub - Total		13,448,800

LA Code	26
LA Name	Bomet Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Kapsimbiri Dispensary	240	25,000
2	Merigi Dispensary	240	125,540
3	Purchase of Computer	320	180,000
4	Kabisoge Polytechnic	500	128,031
5	Cheboin Sec. Schools (Classrooms)	500	22,213
6	Muiywek Sec. School - Classrooms	500	22,500
7	Aisaik Sec. School - Water project	905	133,333
8	Singorwet Chief's Office	999	17,400
9	Valuation Roll	999	1,400,000
10	Road grading	999	1,325,502
	LA Sub - Total		3,379,519

LA Code	31
LA Name	Bondo County Council

No	Project Title	Proj. Type	TOTAL
1	Valuation Roll	100	50,000
2	Maranda West Councillors Office	200	231,612
3	Ndori sloughter Slab	200	550,000
4	Council Hall & Offices	205	7,468,573
5	Mageta Maternity Wing	245	130,000
6	Kapiyo Dispensary	245	215,000
7	Chianda Dispensary	245	415,000
8	Got Matar Dispensary	245	259,900
9	Ogam Dispensary	245	150,000
10	Kambajo Dispensary	245	394,800
11	Mawere Dispensary	245	439,000
12	Ndeda Oyamo Dispensary	245	239,957
13	Purchase of Computers	300	262,600
14	Purchase of Furniture	310	42,688
15	Lwak Oyude Road	405	252,047
16	Siger Secondary School	505	250,000
17	Laboratory at Usigu Dispensary	505	200,000
18	Majengo Youth polytechnic	505	780,000
19	Ndara Okago Dam	900	100,000
20	Koyieng Dam	900	350,000
21	Rachier Dam	900	180,000
22	Pit Latrines	900	100,000
23	Nyenye Fish Banda	999	300,000
	LA Sub - Total		13,361,177

LA Code	36
LA Name	Bondo Town Council

No	Project Title	Proj. Type	TOTAL
1	Abstracts of accounts FY2004-2005	100	120,000
2	Abstracts of accounts FY2004-2005	100	120,000
3	Fenching office copmpound	200	54,360
4	Repairs-Chairmans office	200	16,450
5	Construction of market office -Awelo	200	173,820
6	Fenching office copmpound	200	54,360
7	Repairs-Chairmans office	200	16,450
8	Construction of market office -Awelo	200	173,820
9	Electricity supply-Concil rental hous	230	162,715
10	Electricity supply-Concil rental hous	230	162,715
11	Purchase of computers	350	163,000
12	Purchase of computers	350	163,000
13	Purchase of Council Vehicle	350	1,796,500
14	Purchase of Tractor Trailer	350	400,000
15	Purchase of Tractor Trailer	350	400,000
16	Purchase of Council Vehicle	350	1,796,500
17	Rehabililtation-Bondo Hosp-Sinapan	400	49,600
18	Rehabilitation-Lagoon-old KSM.Roa	400	219,200
19	Rehabililtation-Otumba-Sinapanga R	400	275,172
20	Rehabilitation -Bondo-sadium Road	400	64,800
21	Rehabilitation-Atilili-Bondo T.T. C	400	481,000
22	Rehabilitation-Bondo Stadium-hotel	400	49,500
23	Rehabilitation -Bondo-hotel-\\switel	400	47,096
24	Rehabilitation -Slaughter Hse-junc C	400	60,000
25	Rehabilitation -Town councill- Barka	400	118,000
26	Rehabilitation -off Nyangoma-Owuor	400	98,000
27	Rehabilitation -Bus park -Resourrce	400	50,000
28	Rehabilitation -posta-open Air marke	400	20,000
29	Rehabilitation -Bondo-hotel-\\switel	400	47,096
30	Rehabilitationoff Waringa-barmuofu	400	140,000
31	Rehabililtation-Otumba-Sinapanga R	400	275,172
32	Rehabililtation-Bondo Hosp-Sinapan	400	49,600
33	Rehabilitation -Bondo-sadium Road	400	64,800
34	Rehabilitation-Atilili-Bondo T.T. C	400	481,000
35	Rehabilitation -Slaughter Hse-junc C	400	60,000
36	Rehabilitation-Bondo Stadium-hotel	400	49,500
37	Classroom-Barkuogo primary school	500	217,278
38	Classroom-lwala primary	500	80,570
39	Classroom-Nyakasumbi pri school50	500	81,023
40	Classroom-Barkawaga primary	500	700
41	Classroom Bondo Township Primary	500	89,258
42	Classroom Bondo Township Primary	500	89,258
43	Classroom-Barkawaga primary	500	700
44	Classroom-lwala primary	500	80,570
45	Classroom-Nyakasumbi pri school50	500	81,023
46	Classroom-Barkuogo primary school	500	217,278
47	Improvement to the slaughter slab	600	179,209
48	Improvement to the slaughter slab	600	179,209
49	Improvement to the Bus park	800	43,000
50	Improvement to the Bus park	800	43,000
51	Construction of pit Latrine-Barmuofu	900	45,435
52	Construction of pit Latrine-Dunya	900	41,743
53	Construction of toilets-Ndira Market	900	73,583
54	Construction of pit Latrine-Barmuofu	900	45,435
55	Construction of pit Latrine-Dunya	900	41,743
56	Construction of toilets-Ndira Market	900	73,583
	LA Sub - Total		10,176,824

LA Code	41
LA Name	Bungoma County Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Ward Offices	200	3,000,000
2	Health infrastructure	245	5,198,400
3	School fees bursaries	505	4,800,000
4	Water sanitation infrastructure	925	4,800,000
	LA Sub - Total		17,798,400

LA Code	46
LA Name	Bungoma Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Ward Offices	200	3,000,000
2	Health infrastructure	245	5,198,400
3	School fees bursaries	505	4,800,000
4	Water sanitation infrastructure	925	4,800,000
	LA Sub - Total		17,798,400

LA Code	51
LA Name	Bureti County Council

No	Project Title	Proj. Type	TOTAL
1	MOGOGOSIEK DISPENSARY	240	120,930
2	KIPTENDEN COMM. DISPENSAR	240	90,697
3	KAPTEMBWO DISPENSARY	240	90,698
4	SAITET COMMUNITY H. CENTR	240	90,697
5	KELUNET DISPENSARY	240	90,929
6	KABOEITO DISPENSARY	240	90,929
7	USWET HEALTH CENTRE	240	75,000
8	MICHIORA DISPENSARY	240	50,000
9	KAPKESEMBE H. CENTRE	240	75,000
10	BURETI C. COUNCIL-PURCHASE	240	4,000,000
11	MABASI DISPENSARY	240	100,000
12	KIPSONOI HEALTH CENTRE	240	61,000
13	BESIOBEI TEA B. CENTRE	405	30,788
14	NUKYAT BRIDGE	405	60,000
15	KIMARWANDI/KIRIMOSI ROAD	405	181,394
16	KAPTEBENWET DIS./CHEIBEI R	405	32,000
17	KAPLETUNDO ROAD GRADING	405	50,000
18	KISIARA/TULWET OPENNING F.	405	40,000
19	KIMULOT ROAD GRADING	405	62,788
20	KELUNET-NGOINA-ROAD GRD.	405	60,000
21	YAGANEK PRY. SCHOOL	505	100,000
22	KAMOGOMON PRI. SCHOOL	505	50,000
23	BESIOBEI PRI. SCHOOL	505	100,000
24	KAPTIEN SEC. SCHOOL	505	100,000
25	TOGOMIN N. SCHOOL	505	75,000
26	SIMOTI SEC. SCHOOL	505	60,465
27	RUSEYA SEC. SCHOOL	505	60,465
28	MOGONJET SEC. SCHOOLS	505	120,930
29	CHEPTALAL 4 NURSERY SCHOO	505	90,697
30	CHEMOSOT 3 NURSERY SCHOO	505	100,000
31	KABUSIENDUK PRI. SCHOOL	505	23,000
32	SIROIN GIRLS SEC. SCHOOL	505	90,894
33	KIPROBONYIT PRI. SCHOOL	505	45,250
34	CHEMOIBEN PRI. SCHOOL	505	45,250
35	KIMOSO PRY. SCHOOL	505	100,000
36	KAMIRAI SEC. SCHOOL	505	100,000
37	CHEPCHABAS SEC. SCHOOL	505	100,000
38	EMBOMOS SEC. SCHOOL	555	90,697
39	SAOSA TEA EST. SPORTS	705	62,788
40	CHEMELET-BOITO W. POIN T	900	181,393
41	TEBESONIK W. PROJECT	900	339,788
42	CHEMOSOT W. PROJECT	900	62,788
43	KIBUGAT KIBARAA W. POINT	900	120,930
44	CHEPCHABAS WATER PROJECT.	900	100,000
45	KISIARA 7 WATER SPRINGS	900	160,000
46	NAIRURO W. PROJECT	900	75,000
47	KAPLETUNDO W. GROUP	999	12,788
48	SEANIN CHEBUNYE TEC. INST.	999	90,697
49	4 CHURCHES BOITO LOCATION	999	90,698
50	CHEBANGANG SOCIAL HALL	999	150,000
51	SIOMO POLYTECHNIC	999	90,697
52	NGAINET TEA B. CENTRE	999	32,000
53	YAGANEK TEA B. CENTRE	999	62,788
54	KAMUNGEI POLYTECHNIC	999	60,394
55	KAPSET POLYTECHNIC	999	150,000
56	KONGOLGE P. MILL (W. GROUP)	999	10,000
57	CHEMOSOT POLYTECHNIC	999	200,000
58	CHARERA HANDICAPED CLINIC	999	30,788
	LA Sub - Total		**8,989,035**

LA Code	56
LA Name	Burnt Forest Town Council

No	Project Title	Proj. Type	TOTAL
1	Office machines	100	51,223
2	Office Construction	200	589,462
3	Assistance to dispensaries	245	157,185
4	Road Grading	405	820,600
5	Assistance to schools	500	531,984
6	Busaries	505	201,420
7	Water Projects	900	37,350
8	Cattle Dips	999	10,000
9	Assistance to Groups	999	196,230
	LA Sub - Total		**2,595,454**

LA Code	61
LA Name	Busia County Council

No	Project Title	Proj. Type	TOTAL
1	REHABILITATION OF COUNCIL	255	560,825
2	PURCHASE OF COUNCIL MOTO	355	300,725
3	PURCHASE OF COUNCIL VEHIC	360	3,055,050
4	RURAL ACCESS ROADS	405	652,256
5	EDUCATION SERVICES	505	92,960
6	SANITARY AND CONSERVANC	605	248,038
7	PREPARATION OF VALUATION	900	1,408,622
8	WATER SUPPLY	910	1,007,196
	LA Sub - Total		**7,325,672**

LA Code	66
LA Name	Busia Municipal Council

No	Project Title	Proj. Type	TOTAL
1	ROADS MJINI WARD	405	400,000
2	ROADS BURUMBA WARD	405	400,000
3	ROADS	405	2,503,559
4	CLASSROOMS	500	3,333,000
5	COMPUTER	500	119,000
6	LAND ACQUSITION	500	350,000
7	SHALLOW WELL & SPRING PRO	900	200,000
	LA Sub - Total		**7,305,559**

LA Code	71
LA Name	ıtere-Mumias County Coun(

No	Project Title	Proj. Type	TOTAL
1	Administrative support Services	100	890,000
2	Rehabilitation of Couty Hall	205	190,562
3	Market Rehabilitataion	265	400,980
4	Purchase of Computers	305	225,230
5	Purchase of furniture	310	270,000
6	Road Rehabilitataion	405	12,389,380
7	Sports Rehabilitation Faciulities	705	550,000
8	Bus Park Construction	800	157,882
9	Water Sanitation infrastructure	905	2,050,301
10	Provisison for Water	999	150,000
11	Construction of Pit Latrines	999	1,056,070
	LA Sub - Total		**18,330,405**

LA Code	76
LA Name	Chepareria Town Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of plot for market	260	100,000
2	Roads repair	405	100,000
3	Purchase of a plot for cemetry	999	120,000
	LA Sub - Total		**320,000**

LA Code	81
LA Name	Chogoria Town Council

No	Project Title	Proj. Type	TOTAL
1	COMPLETION OF TOWN HALL	200	761,666
2	MUTINDWA COMM. HEALTH CE	245	24,900
3	GIANCHUNKU DISPENSARY	245	21,860
4	PURCHASE OF LASER PRINTER	300	13,000
5	ROADS STREET REHABILITATI	405	420,000
6	GIANCHUNKU DAY SEC. SCHO	505	24,600
7	NTURIRI GIRLS SEC. SCHOOL	505	24,997
8	THIGAA SEC. SCHOOL	505	25,000
9	KEIGANGURU POLYTECHNIC	505	24,900
10	KIANJAGI DAY SEC.SCHOOL	505	49,720
11	KIMUCHIA DAY SEC SCHOOL	505	24,910
12	MUNGA DAY SEC. SCHOOL	505	24,830
13	KATHIRU /WIRU WATER PROJE	900	25,000
14	MUNGA / KIRIANI WATER PROJ	905	24,780
	LA Sub - Total		**1,490,163**

LA Code	86
LA Name	Chuka Municipal Council

No	Project Title	Proj. Type	TOTAL
1	STRATEGIC PLAN	100	436,450
2	ENVIRONMENTAL AUDIT	100	150,800
3	MEDICINE	245	175,000
4	CATTLE DIP	245	37,670
5	ASSISTANT CHIEFS OFFICE	250	96,460
6	BRIDGES	400	147,941
7	ROADS	405	260,000
8	CLASSROOM	500	192,560
9	WATER PROJECT	905	565,920
	LA Sub - Total		**2,062,801**

LA Code	91
LA Name	ɩldama Ravine Town Counci

No	Project Title	Proj. Type	TOTAL
1	Copletion of Toniok Dispensary - Per	245	83,479
2	Purchase of one Vehicle - Council Of	360	2,773,000
3	Construction Roads & Dip - Poror w	400	80,000
4	Road rehabilitation & Installation of	405	387,994
5	Construction of a Primary School - R	500	492,114
6	Renovation of J. K. Moi Primary - Pe	505	7,550
7	Water Project - Kabimoi Ward	900	308,656
8	Water Project - Poror Ward	900	410,000
9	Water Project - Solian Ward	900	301,056
10	Purchase of Pipes - Benonin Ward	905	13,000
11	Purchase of Land for sogonin - Beno	999	300,000
	LA Sub - Total		**5,156,849**

LA Code	96
LA Name	Eldoret Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Repair of Social Hall & 64 Stadium	205	93,437
2	Streetlighting Maintenance ; Municip	235	4,090,600
3	Construction of Kamkunji Health Ce	240	496,368
4	Purchase of Medical Equipments	320	767,650
5	Repair of Shovel and Grader	365	848,188
6	Kapsoya Estate Road Gravelling	405	1,870,760
7	ElgonView Road Gravelling	405	309,366
8	Eldoret Club State Lodge Road Main	405	490,894
9	Tairi Mbili Kapchumba Road Gravell	405	827,000
10	Classroom Con. Chebarus Primary…	500	406,706
11	Classroom Con. Kipkenyo Secondary	500	379,704
12	Classroom Con. Illula Primary	500	209,934
13	Classroom Con. Saroiyot Primary	500	273,933
14	Classroom Con. Racecourse Primary	500	986,689
15	Classroom Con. Emkoin Primary	500	379,704
16	Classroom Con. Township and Kidi	500	572,812
17	Classroom Con. Kimumu Secondary	500	910,035
18	Classroom Con. Langas Primary	500	3,487,293
19	Classroom Con. St.Mary and St.Patri	500	2,310,401
20	Classroom Con. Huruma Primary	500	379,704
21	Rehabilitation of Lorry Park	805	2,105,830
22	Toilets Constuction Central Primary	900	173,388
23	Toilets Constuction Kandie Primary	900	598,440
24	Toilet Construction Kipkenyo Health	905	77,880
25	Kamkunji water Project	905	459,834

26	Culvert Fixing Baringo/Kapsaos/Um	905	1,078,308
27	Water provision Kimumu Cemetry	905	95,475
28	Walkways and Storm water Drainage	905	823,447
29	CBD Spot Patching & drainage impr	905	896,730
30	Drainge Improvement Mwanzo/Main	905	698,869
31	Road Signs and marks ElgonView	999	227,000
32	Police Post and Pri. Con. Kibulgeny	999	594,530
	LA Sub - Total		**27,920,909**

LA Code	101
LA Name	Embu County Council

No	Project Title	Proj. Type	TOTAL
1	KAIRURI SOCIAL HALL	200	410,694
2	KIRIARI DISPENSARY	240	186,462
3	KIHUMBU DISPENSARY	240	55,680
4	KASAFARI DISPENSARY	240	118,532
5	KATHARI DISPENSARY	240	191,934
6	KEVOTE DISPENSARY	240	4,000
7	ITONGURI DISPENSARY	240	350,174
8	KEVOTE DISPENSARY	240	366,311
9	MUGUI DISPENSARY	240	455,212
10	KUGUMO DISPENSARY	240	21,802
11	CONSTRUCTION OF CATTLE DI	245	86,950
12	GRADING OF ROADS - KYENI S	405	180,000
13	OPENING OF TENDE ROAD.	405	132,900
14	GRADIND OF ROADS - KITHIMU	405	400,000
15	GRADIND OF ROADS - KAGAAR	405	150,000
16	KIANJEGE ROAD	405	30,750
17	IGUMO PRIMARY SCHOOL	500	67,370
18	KAGUMORI PRIMARY SCHOOL	500	60,928
19	NEMBURE GIRLS SCHOOL	505	10,324
20	BURSARY FUND - KYENI NORT	505	150,000
21	KANJA PRIMARY SCHOOL	505	107,622
22	BURSARY FUND - GATURI SOU	505	71,100
23	BURSARY FUND - KYENI SOUT	505	94,000
24	BURSARY FUND - NGADORI	505	116,000
25	BURSARY FUND - GATURI NOR	505	45,000
26	BURSARY FUND - KITHIMU	505	10,000
27	THAMBANA BRIDGE	800	5,568
28	KIBUGU DRAINAGE	800	77,966
29	KARUMANTHI BRIDGE	800	71,440
30	KARINGARI BRIDGE	800	30,000
31	KIETHIGA ITABUA BRIDGE	800	233,278
32	KAMWARA SPRING WELL	900	43,202
33	KARURUMO POLICE POST	999	113,754
34	KARAU ASS CHIEF'S CAMP	999	289,156
35	IRIARI IRRIGATION PROJECT	999	359,952
36	NGINDA CHIEF'S CAMP	999	15,974
37	MBOINJERU POLICE POST	999	87,317
38	KIBUGU POLICE POST	999	37,214
39	HORTICULTURAL GREEN SHED	999	183,298
	LA Sub - Total		**5,421,864**

LA Code	106
LA Name	Embu Municipal Council

No	Project Title	Proj. Type	TOTAL
1	1. GATONDO PRY SCH. FURNIT		228,000
2	2. GAKINDURIRI PRY SCHOOL		0
3	-		0
4	ITABUA		0
5	NJUKIRI (NTHAMBO)		170,320
6	2. EMBU COUNTY PRY SCHOOL		0
7	1. URBAN PRY SCHOOL		0
8	MAJENGO WARD		149,477
9	3. KIANGIMA PRIMARY SCHOO		0
10	D.D.I ROAD GRAVELLING		2,647,675
11	1. KIVIIU BRIDGE		0
12	3rd BUSPARK		138,960
13	MATAKARI STREET LIGHTING		631,760
14	VALUATION ROLL PREPARATIO		100,000
15	NEW CAR WASH		336,000
16	TOWN HALL GATES		17,100
17	B/VALLEY . ROOFING & PLASTE		113,658
18	KANGARU WARD .		220,295
	LA Sub - Total		**4,753,245**

LA Code	111
LA Name	Funyula Town Council

No	Project Title	Proj. Type	TOTAL
1	CLINIC	240	100,000
2	CLINIC	240	100,000
3	FURNITURE AND FITTINGS	310	1,815
4	FURNITURE & FITTINGS	310	1,815
5	EQUIPMENT & TOOLS	315	1,380
6	EQUIPMENT & TOOLS	315	1,380
7	GRADING OF ROADS	405	354,350
8	GRADING OF ROADS	495	354,350
9	SCHOOL	500	172,000
10	ODIADO NURSERY SCHOOL	500	172,000
11	SLAUGTER	600	26,720
12	SLAUGHTER	600	26,720
	LA Sub - Total		**1,312,530**

LA Code	116
LA Name	Garissa County Council

No	Project Title	Proj. Type	TOTAL
1	Admin block - Modicar	240	256,359
2	Livestock Market - Modicar	245	540,150
3	Contri. To EU. Project - Balich Prim	500	1,148,900
4	School Laboratory - Bura	500	306,331
5	Constr. Of Dormitory - Liboi	500	2,518,995
6	Constr. Of Modicar Primary Sch.	500	789,360
7	Const. of Dormitory Shantaabak	500	1,004,772
8	Constr. Of Alinjugur Prim. School	500	1,169,716

9	School Electrification - Ummusalama	999	779,813
10	Purchase of council vehicle	999	2,599,176
11	K. R. A -,VAT on Projects	999	2,426,425
	LA Sub - Total		**13,539,997**

LA Code	121
LA Name	Garissa Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Office partition	205	142,546
2	Garissa Municipal Market	260	258,620
3	Office furniture	310	35,000
4	Office Automation	315	107,190
5	Road murrums	405	2,506,000
6	Bus Park plot	800	3,400,000
7	Toilet Construction (rep)	905	30,000
8	Valuation Rolls	999	1,300,000
9	Street Lighting	999	1,287,788
	LA Sub - Total		**9,067,144**

LA Code	126
LA Name	Gucha County Council

No	Project Title	Proj. Type	TOTAL
1	Completing of office Block	200	4,147,760
2	Rehabilitation of Roads	405	10,917,120
3	Support to Primary Education	505	492,000
	LA Sub - Total		**15,556,880**

LA Code	131
LA Name	Gusii County Council

No	Project Title	Proj. Type	TOTAL
1	Construction of bridges		15,120
2	Water sprig protection		3,167,875
3	Roads rehabilitation		1,894,430
	LA Sub - Total		**5,077,425**

LA Code	136
LA Name	Homa Bay County Council

No	Project Title	Proj. Type	TOTAL
1	NDHIWA DRAINAGE	265	136,500
2	MARKET TOILETS	265	131,060
3	PURCHASE OF LAND - NDHIWA	305	175,000
4	ASSISTANCE TO SCHOOLS	505	1,782,806
5	PHYSICAL PLANNING - NDHIW	900	291,500
6	PURCHASE OF VEHICLE - Toyota	900	2,327,700
7	Purchase of Vehicle - Land Rover 1st	900	2,000,000
8	ORIANG ESTATE - WATER PLU	900	196,000

LA Sub - Total	**7,040,566**

LA Code	141
LA Name	Ioma Bay Municipal Counci

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of street lights	235	161,098
2	Staff houses repairs	255	133,970
3	Repair of open air market toilets	265	96,030
4	Murraming of open air market	265	1,446,167
5	Market stall repair	265	35,000
6	Purchase of equipments and tools	315	64,584
7	Rehabilitation of roads	405	4,100,377
8	Construction of classrooms	505	260,795
9	Bus park repairs	805	20,500
10	Extension of water pipes	900	336,590
11	Construction of car wash	999	250,537
	LA Sub - Total		**6,905,648**

LA Code	143
LA Name	Ijara County Council

No	Project Title	Proj. Type	TOTAL
1	Preparation of Coat of Arm	100	184,000
2	Fencing of Masalani Open air	265	180,000
3	Computer , 2 printers and UPS .	300	170,900
4	Purchase if Generator	320	78,800
5	Road gravelling skim	405	1,015,577
6	Slaughter House	600	244,581
7	VIP Latrine Hulugho	900	173,990
8	VIP Latrine Masalani	900	174,046
9	Kotile livestock yard	999	500,000
	LA Sub - Total		**2,721,894**

LA Code	146
LA Name	Isiolo County Council

No	Project Title	Proj. Type	TOTAL
1	Community Hall -	205	100,000
2	Supply Solar Panels - Merti	230	100,000
3	Purchase of D/Cup - Office	315	2,540,550
4	Rehabilitation of KAH 084Y - Office	360	558,831
5	Purchase of Land Cruser - Office	360	2,908,290
6	Rehabilitation of Tipper	365	260,000
7	Murraming of Roads - Isiolo East	405	100,000
8	Road Murraming -	405	100,000
9	Classroom construction -	500	100,000
10	Repairs - Eldera Primary School	505	100,000
11	Rehabilitation of Korbesa Primary Sc	505	100,000
12	Dorm Renovation -	505	100,000
13	Renovation of Classrooms - Rapsu	505	100,000
14	Water Tank -	900	100,000
15	Ext. of water pipes - Isiolo West	905	100,000

16	Water supply - Sericho	905	100,000
	LA Sub - Total		7,467,671

LA Code	151
LA Name	[ten-Tambach Town Counci]

No	Project Title	Proj. Type	TOTAL
1	KIPKAA DISPENSARY	240	110,000
2	SERGOIT DISPENSARY	240	100,000
3	ANIN DISPENSARY	240	122,680
4	CONT.OF DORMITORY	500	35,000
5	CONSTRUCTION OF CLASSROO	500	148,400
6	RENOVATION OF SLAUGTER H	900	64,570
7	CONSTRUCTION OF TANK	900	55,530
8	CONSTRUCTION OF WATER TA	900	90,020
9	RMLF PROJECT	999	210,650
	LA Sub - Total		936,850

LA Code	156
LA Name	Kabarnet Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Renovation of Councils Restaurant	265	36,950
2	Rehabilatation of Council Vehicles	365	303,787
3	Building materials-Tilelon Pry Schoo	505	200,000
4	making of culverts and materials	505	135,955
5	Building materials Kapgoin	505	63,078
6	Construction of Kiboi Pry. School	505	21,200
7	Building of Latrine - Kapropita	505	50,100
8	Const.ruction of Kaptimbor Sec. Sch	505	204,690
9	Extension of Kituro Dispensary	505	314,960
10	Extension of Borowonin Health Cent	505	160,647
11	Extension of Borowonin Pry. School	505	100,000
12	Water pipesKaprogonya	905	200,000
	LA Sub - Total		1,791,367

LA Code	161
LA Name	Kajiado Town Council

No	Project Title	Proj. Type	TOTAL
1	OFFICE FURNITURE	310	78,100
2	GRADING OF ROADS	405	1,291,063
3	CONSTRUCTION OF NURSERY	500	411,228
4	BUS PARK FENCE	500	63,200
	LA Sub - Total		1,843,591

LA Code	166
LA Name	Kakamega County Council

No	Project Title	Proj. Type	TOTAL
1	Electricity supply	230	800,000
2	Health Infrastructure construction	240	2,440,513
3	Housing construction/expansion	250	438,543
4	Market construction	260	62,500
5	Purchase of vehicle (HD)	350	2,135,349
6	Roads/street Construction	405	587,340
7	Roads/street rehabilitation	410	2,447,010
8	School construction/expansion	505	69,802
9	Slaughter slab	605	357,344
10	Water infrastructure construction	905	293,908
11	Water sanitation	910	437,243
12	Other projects	999	14,000
	LA Sub - Total		10,083,552

LA Code	171
LA Name	Kakamega Municipal Counci

No	Project Title	Proj. Type	TOTAL
1	Strategic Plan	100	500,000
2	Chairs	100	271,600
3	Spring Water	100	100,000
4	Classrooms	240	500,000
5	Secondary School	240	500,000
6	By-laws	300	500,000
7	Spring Water	400	100,000
8	Valuation Roll	405	2,000,000
9	Road Grading	405	500,000
10	Bridge	405	500,000
11	Road Grading	500	400,000
12	Computer Purchase	500	1,000,000
13	Secondary School	500	500,000
14	Dispensary	500	500,000
15	Road Rehabilitation	500	400,000
16	Ligwiro River - Kefinco	905	520,000
17	Likhanga Road	905	76,000
18	Bitinyu - Shirere	905	202,000
19	Kakamega High School - Maragoli	905	190,000
20	Bunjambu - Shikahmbi	905	683,000
21	Hirumbi - Mulwanda	905	360,000
22	Hirumbi - Shirumaka	905	322,000
23	Extension - Maragoli	905	212,000
24	Mwiyala - Kanoti	905	681,800
25	C40 - Sewerage	905	305,000
26	JPC Church	905	271,000
27	Mosque	905	267,000
28	Shivachi Road	905	332,600
29	Kere Road	905	354,400
30	Koromatange	905	334,000
31	Away - Sale	905	685,000
32	Dispensary	905	500,000
33	Road Upgrading	905	500,000
34	Milimu - Shirongo	905	685,000
	LA Sub - Total		15,752,400

LA Code	176
LA Name	Kandara Town Council

No	Project Title	Proj. Type	TOTAL
1	RENOVATION OF KARIMAMWA	240	123,200
2	PUTTING HARDCORE AT KAND	410	6,050
3	PUTTING HARDCORES AT KIHO	410	24,000
4	MURRAMING KANDARA OPEN	900	62,704
5	DRAINAGE AROUND OPEN AIR	900	22,000
6	PUTTING WATER AT KANDARA	905	20,563
7	2ND PHASE NYAHWA WATER P	905	36,000
8	BOBOTI KIAMANDE WATER PR	905	171,320
	LA Sub - Total		465,837

LA Code	181
LA Name	Kangema Town Council

No	Project Title	Proj. Type	TOTAL
1	Boyo Road -Grading	405	143,690
2	Survey of acces roads	405	50,540
3	Gravelling of raods	405	14,250
4	CBO accewss roads-Gravelling	405	95,165
5	Gathanji to Kirather Roads-Grading	405	7,650
6	Full Gospel to C.O.B -Grading and G	405	3,600
7	Irima Gathanji Kirahe Road-Grandin	405	9,000
8	Matuiki access road-Gradning	405	159,255
9	Bus Park	805	198,280
10	Office Toilet-Construction	999	39,190
	LA Sub - Total		720,620

LA Code	186
LA Name	Kangundo Town Council

No	Project Title	Proj. Type	TOTAL
1	Renovations(office/ market stalls)	245	300,000
2	Mukunike Disp.	245	90,000
3	Kyevaluki Disp.	245	45,000
4	Mwatati:Kambusu H/ Centre	245	124,000
5	Tala Loc: Kyaume Disp	245	200,000
6	Kakuyuni Health Centre	245	45,000
7	Kangundo Loc.Road Repairs	405	545,000
8	Kwa Munyoli Drift	405	100,000
9	Tala Loc: Katine Road	405	220,000
10	Kyawaa Bridge	405	230,000
11	Katheka : Kalala Murruming	405	124,000
12	Syanamu Drift	405	80,000
13	Ituusya Drift	405	80,000
14	Kwandeto Pri. Sch.	505	80,000
15	Syanamu Pri. Sch. (Toilet)	505	100,000
16	Kiomo Pri. Sch.	505	100,000
17	Kamwanyani Pri. Sch.	505	80,000
18	Kilindiloni Pri. Sch (Classroom)	505	80,000
19	Mililu Pri. Sch.(classroom)	505	185,000
20	Kimanza Sec. School	505	250,000
21	Kwandiu Pri. Sch.	505	100,000
22	Kwambalu Pri . Sch.	505	140,000
23	Kalandini A.P Camp	505	100,000
24	Wendano Matuu Sec. Sch.	505	330,000
25	Kakuyuni Chiefs office	505	50,000
26	Kiboko Sec. Sch	505	250,000
27	Kambusu : Katwanyaa Sec sch	505	124,000
28	Kamanzi Sec.Sch.	505	100,000
29	Tala Loc: Sengani A.P Camp	505	200,000
30	Kwakathule Sec . Sch.	505	100,000
31	Kakutha Pri Sch.	505	40,000
32	Kikalu Pri. Sch.(Toilets)	505	100,000
33	Kyevaluki Youth Polytechnic	505	70,000
34	Malatani Youth Polytechnic	505	70,000
35	Mbusyani Sec. Sch	505	100,000
36	Bursaries & Donations	505	700,000
37	Accounting Services	705	500,000
38	Office Furniture (photocopier/ fridge	705	400,000
39	Purchase of Survey Materials	705	600,000
40	Computerisation of office Operations	705	548,750
41	Tala Market (Fencing)	800	800,000
42	Mwisyani River Project	905	150,000
43	Kwakyuvi Well	905	50,000
44	Kangundo Loc. Water Wells	905	75,000
45	Kwakituna Dam	905	100,000
46	Tala Kithimani Well	905	180,000
47	Kwamutua Springs	905	120,000
48	Kingoti Kwa Uku	905	124,000
49	Kanzalu Water Wells Repairs	905	200,000
50	Kwamweta Dam	905	250,000
51	Ivutu Well	905	50,000
	LA Sub - Total		9,779,750

LA Code	191
LA Name	apenguria Municipal Counc

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF COUNCIL M	210	2,000,000
2	CONSTRUCTION OF MARTERNI	240	100,000
3	CONSTRUCTION OF DISPENSAR	240	710,000
4	PARAYWA HEALTH CLINIC	245	186,000
5	PURCHASE OF TRACTOR	350	110,000
6	RESEALING OF POST ROAD	400	1,500,000
7	REHABILITATION OF ROADS	400	540,000
8	PURCHASE OF LAND	500	300,000
9	CONSTRUCTION OF CLASSROO	500	300,000
10	PURCHASE OF LAND OF NURSA	500	150,000
11	CONSTRUCTION OF CLASSROO	500	200,000
12	AFRICITIES	999	184,000
13	SEEDLINGS	999	37,000
14	STATEGIC PLAN	999	350,000
	LA Sub - Total		6,667,000

LA Code	196
LA Name	Kapsabet Municipal Council

No	Project Title	Proj. Type	TOTAL
1	KIPSOTOI WATER PROJECT	230	89,900
2	SUGUTEK WOMEN GROUP	230	13,260
3	KABIRIRSANG RURAL ELECTRI	230	134,843
4	KIROPKET DISPENSARY	240	28,120
5	KAPTILDIL DISPENSARY	240	40,000
6	KIPTURE DISPENSARY	240	60,843
7	KIPSIGAK DISPENSARY	240	60,000
8	CHEINDOI DISPENSARY	240	60,000
9	KIOSK CONSTRUCTION	260	500,000
10	SLAUGHTER HOUSE	260	142,877
11	VALUATION ROLL	405	60,000
12	KAPKILEL PRIMARY SCHOOL	500	36,764
13	KABIRIRSANF SECONDARY SC	500	100,181
14	CHESUWE PRIMARY SCHOOL	500	20,000
15	KABIRIRSANG PRIARY SCHOOL	500	10,000
16	KIPTARAGON ACADEMY	500	8,720
17	ST. PHILIPS KAMATARGUI	500	57,423
18	KOLONG PRIMARY SCHOOL	500	294,843
19	ST. JOSEPH KIPTAREI	500	50,301
20	NANDI PRI. SCHOOL	500	20,000
21	KINGWAL PRIMARY SCHOOL	500	7,400
22	MUSLIM NURSARY SCHOOL	500	8,200
23	TOWNSHIP PRIMARY SCHOOL	500	37,900
24	KEBOEN PRI. SCHOOL	500	44,500
25	KIPKEIBON PRI. SCHOOL	500	45,000
26	IRIMIS PRI. SCHOOL	500	37,450
27	SEGUT PRIMARY SCHOOL	500	21,000
28	KARLEL PRIMARY SCHOOL	500	60,360
29	MASABA PRIMARY SCHOOL	500	6,600
30	KAPKECHUI PRIMARY SCHOOL	500	34,843
31	KIPTAMUK PRIMARY SCHOOL	500	20,000
32	KIPSIGAK PRIMARY SCHOOL	500	46,000
33	KAPTUMOO SPRING PROTECTI	600	45,000
34	KAPNGETUNY CATTLE DIP	999	17,422
	LA Sub - Total		2,219,750

LA Code	201
LA Name	Karatina Municipal Council

No	Project Title	Proj. Type	TOTAL
1	HIV/AIDS Committees	600	100,000
2	Road Repaires	800	2,410,150
	LA Sub - Total		2,510,150

LA Code	206
LA Name	Karuri Town Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of Vehicle	305	1,108,048
2	Murraming Muigi Road	805	1,400,000
3	Drainage Kihara shopping	805	200,000
4	Murraming Kanungo Road	805	400,000
5	Murraming Munga Road	805	300,000
6	Murraming of A C K to Slaughter	805	300,000
7	Marraming Njiku Road	805	300,000
8	Kiambaa Feeder Roads	805	250,000
9	Murraming Bridge to Catholic	805	300,000
10	Construction of public Toilet	805	300,000
11	Murraming Ruaka shopping centre	805	600,000
12	Murraming Kagongo Road	805	650,000
13	Murraming Waguthu to A C K Road	805	1,500,000
14	Murraming Thimbigua Road	805	200,000
15	Water Reticulation	905	350,000
	LA Sub - Total		8,158,048

LA Code	211
LA Name	Kehancha Municipal Counci

No	Project Title	Proj. Type	TOTAL
1	MUNICIPAL STADIUM	210	500,000
2	MABERA AUCTION RING	210	285,539
3	NEW KEHANCHA MARKET	260	350,000
4	COMPUTERS	300	150,500
5	NAIROBI TOYOTA	360	1,631,675
6	ROAD GRADER	365	3,758,736
7	OVERHAUL OF COUNCIL NISSA	370	80,026
8	RURAL ACCESS ROADS	405	2,392,123
9	DUST BINS	605	48,766
10	KEHANCHA BUS PARK	805	18,966
11	MABERA PUBLIC PIT LATRINE	900	85,000
12	NYABOSONGO PUBLIC PIT LAT	900	88,340
13	KEHANCHA PUBLIC PIT LATRIN	900	300,000
	LA Sub - Total		9,689,671

LA Code	216
LA Name	Keiyo County Council

No	Project Title	Proj. Type	TOTAL
1	Ketigoi Dispensary	240	99,910
2	Rimoi Dispensary	240	92,060
3	Kabolrokwa Dispensary	240	56,310
4	Kiptabach Mixed School	500	88,480
5	Setek Nursery School	500	70,320
6	Kapsoiyo Primary School	500	78,905
7	Tambul Primary School	500	99,880
8	Kokwapmesewe Primary School	500	99,940
9	Kipchawat/Kapteren/Cheberen Nurse	500	12,840
10	Cheboge Primary School	500	79,818
11	Chepkorio Nursery School	500	51,795
12	Kapchorwa Nursery School	500	99,930
13	Chepsamo Water Project	900	91,300
14	Luguitany Water Project	900	100,000
15	Koige Water Project	900	100,000
16	Enou Water Project	900	100,000
17	Kipchiloi Cattle Dip	900	99,780

LA Sub - Total		1,421,268

LA Code	221
LA Name	Kendu Bay Town Council

No	Project Title	Proj. Type	TOTAL
1	Renovation of Kogembo Dispensary	240	50,000
2	Construction of Magao Dispensary	240	58,000
3	Renovation of Kogweno Oriang' Dis	240	150,000
4	Town Hall and Offices	295	198,000
5	St. Johns Seka Secondary	900	200,000
6	Extension Seka Mixed Secondary	900	110,000
7	Construction of Soko Primary School	900	40,000
8	Desks to Primary Schools	900	50,000
9	Bursaries	900	200,000
10	Ochiewo Well Protection	905	40,000
	LA Sub - Total		1,096,000

LA Code	226
LA Name	Kericho Municipal Council

No	Project Title	Proj. Type	TOTAL
1	UP-GRADING ROADS	230	2,122,620
2	SELF-HELP GROUP	405	336,700
3	REPAIR OF KIPCHEBOR PRI.	500	86,024
4	CONSTRUCTION OF NURSERY S	500	743,808
5	KAPSUSER MARKET	500	71,315
6	CONSTRUCTION OF SCHOOLS	500	2,405,532
7	RURAL ELECTRIFICATION	505	400,008
8	WATER PIPES	605	180,902
9	CONSTRUCTION OF DISPENSAR	700	104,587
10	CONSTRUCTION OF BRIDGES	805	90,873
11	BURSARY	900	2,391,180
12	WATER PROJECTS	900	122,084
13	NHC	999	5,500,000
	LA Sub - Total		14,555,633

LA Code	231
LA Name	Keroka Town Council

No	Project Title	Proj. Type	TOTAL
1	Market Stalls Construction	405	948,650
2	Roads Construction	450	468,000
	LA Sub - Total		1,416,650

LA Code	236
LA Name	ugoya/Kutus Municipal Cou

No	Project Title	Proj. Type	TOTAL
1	Grading of Council access roads		1,863,022
2	Old Kutus market construction mater		594,948
3	Construction of Kiaritha borehole		78,600
4	Construction of Rianguru bridge		274,867
5	Nduini Water Intake		33,985
6	Kutus South Water Intake		438,270
7	Rehabilitation of Council verhicles		311,116
	LA Sub - Total		3,594,808

LA Code	241
LA Name	Kiambu County Council

No	Project Title	Proj. Type	TOTAL
1	MURRAMING OF TINGANGA RO	230	277,950
2	MTCN OF ACCESS ROADS	230	875,092
3	MTCN OF ACCESS ROADS IKIN	230	201,280
4	RIRONI NGECHA ROAD MTNC	230	241,760
5	INSTALLATION OF CALVERTS	230	74,000
6	MTCN OF ACCESS ROADS NYA	230	355,520
7	VEHICLE PURCHASE ADMIN	360	2,163,794
8	GATIMU NSRY SCHOOL MATEI	500	153,250
9	NYAGA POLYTECHNINIC CONS	500	53,600
10	KAJAI SEC SCHOOL BUILDING	500	21,440
11	KAMONDO SEC SCHOOL	500	74,400
12	NDUNGU NJENGA SCHOOL MA	500	179,500
13	MUKUYU SEC SCHOOL MATERI	505	80,000
14	TIEKUNI SEC SCHOOL MATERI	505	189,360
15	LARE PR SCHOOL MATERIALS	505	269,030
16	KIRIGU WATER PROJECT	900	68,200
17	NGEMWA WATER PROJECT	900	50,600
	LA Sub - Total		5,328,776

LA Code	246
LA Name	Kiambu Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Dispensary	240	400,000
2	Purchase of Motor Vehicle	360	680,000
3	Rehabilitation of Access Roads	405	1,300,000
4	Repair of Kangoya/Ndumberi Road	405	1,511,054
5	Water supply	900	950,000
6	Repair of Sewer Line	900	468,663
7	Completion of Karunga B/H	905	600,000
8	H.I.V Projects	999	350,000
	LA Sub - Total		6,259,717

LA Code	251
LA Name	Kikuyu Town Council

No	Project Title	Proj. Type	TOTAL
1	Computers and printers	300	428,000
2	Furniture	310	73,707
3	Gikuni- nyathuna road	405	800,000
4	Hiuhu Rumwe road	405	48,000
5	Gitaru-gaitumbi road	450	186,000

6	Kikuyu buspark	805	483,692
7	Kinoo water project	900	283,405
8	Ruku - warter project	905	684,435
9	Kanjeru - karesheni	999	445,000
	LA Sub - Total		3,432,239

LA Code	256
LA Name	Kilifi County Council

No	Project Title	Proj. Type	TOTAL
1	ELECTRIFICATION RIBE PRIMA	230	430,000
2	ZIANI DISPENSARY	240	768,516
3	SOKOKE DISPENSARY	240	770,273
4	KALOLENI DISPENSARY	245	590,000
5	RIMA RA PERA DISPENSARY	245	1,625,978
6	KALOLENI MARKET WALL	265	895,000
7	PURCHASE OF MOTOR VEHICL	360	3,500,000
8	SHIMO LATEWA ROAD REHABI	405	725,000
9	JIBANA-ROADS REHABILITATIO	405	170,800
10	CHASIMBA- ROADS REHABILIT	405	764,500
11	MTEPENI-ROAD REHABILITATI	405	759,500
12	ROKA- ROADS REHABILITATIO	405	749,962
13	CLASSROOMS DODOSA	500	35,590
14	VITENGENI- SCHOOL DESKS	505	300,000
15	MWANAMWINGA- SCHOOL DES	505	769,200
16	KAUMA - SCHOOL DESKS	505	769,035
17	BAMBA-WATER TANK	900	818,901
18	JUNJU-PIPED WATER	900	727,978
19	RABAI WATER TANK	900	762,950
20	ESCAVATION OF MTWANA DA	900	61,172
21	MWAHERA- PIPED WATER	900	62,500
22	KAYAFUNGO-PIPED WATER	900	761,245
23	RURUMA PIPED WATER	900	49,000
	LA Sub - Total		16,867,100

LA Code	261
LA Name	Kilifi Town Council

No	Project Title	Proj. Type	TOTAL
1	COSNTRUCTION OF DISPENSAR	240	507,656
2	COSNTRUCTION OF DISPENSAR	240	750,000
3	CONSTRUCTION OF 3 C/ROOMS	500	350,000
4	PURCHASE OF DUMPING SITE	900	230,000
5	PRUCHASE OF COMPUTERS	900	700,000
6	PURCHASE OF WATER TANK	900	480,000
7	MITSANGANYIKO WATER PROJ	900	413,920
8	BUS-PARK	999	2,437,528
	LA Sub - Total		5,869,104

LA Code	266
LA Name	Kimilili Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Town Hall	200	1,076,728
2	Electricity	230	127,120
3	Roads	405	397,866
4	Water	905	809,000
5	Strategic Plan	999	425,000
6	Valuation Roll	999	250,000
	LA Sub - Total		3,085,714

LA Code	271
LA Name	Kipkelion Town Council

No	Project Title	Proj. Type	TOTAL
1	ADMINISTRATIVE SUPPORT SE	100	198,000
2	FURNITURE & EQUIPMENT	315	90,000
3	SCHOOLS	500	560,000
4	SOCIAL HALL	700	250,000
5	COFFEE FACTORY	900	95,000
6	WATER	900	360,000
7	HUMAN RESOURCE DEVELOPM	999	125,000
8	COMMUNITY DEVELOPMENT A	999	250,000
9	HIV CASES /OPHARNS	999	80,000
	LA Sub - Total		2,008,000

LA Code	276
LA Name	Kipsigis County Council

No	Project Title	Proj. Type	TOTAL
1	Kapsaos Dispensary	245	100,000
2	Chepkoiyo Dispensary	245	40,000
3	Kericho Forest Dispensary	245	100,000
4	Cheronget Dispensary	245	133,333
5	Chepcholiet Dispensary	245	75,000
6	Lamaiyat Dispensary	245	50,000
7	Cheptuiyet Dispensary	245	100,000
8	Itibet Dispensary	245	70,000
9	Chepkemel Dispensary	245	100,000
10	Cherara Dispensary	245	100,000
11	Magire & Mokyolok Dispensary	245	100,000
12	Buchenge Dispensary	245	50,000
13	Masaita Dispensary	245	200,000
14	Kamawoi Dispensary	245	120,000
15	Subukia Dispensary	245	133,333
16	Koisagat Dispensary	245	400,000
17	Samutet Dispensary	245	150,000
18	Ketitui Dispensary	245	150,000
19	Chepsoo Dispensary	245	100,000
20	Mutaragon Dispensary	245	150,000
21	Chepkosilen Dispensary	245	200,000
22	Seretut Dispensary	245	200,000
23	Kaitui Dispensary	245	200,000
24	Kamwingi Dispensary	245	200,000
25	Lemotit roads	405	80,160
26	Soliat roads	405	233,783
27	Kokwet roads	405	48,920
28	Kapseger roads	405	64,657

29	Tendeno roads	405	133,334
30	Tugunon sec	505	75,000
31	Koitaburot sec	505	100,000
32	Summek sec	505	100,000
33	Kamolok primary	505	100,000
34	Taiwet primary	505	120,000
35	Singoronik primary	505	45,000
36	Juline nursery school	505	25,000
37	Tumoiyot primary	505	50,000
38	Kimorogo primary	505	100,000
39	Kamachungwa primary	505	50,000
40	Tilito nursery school	505	50,000
41	Ketipyese primary	505	50,000
42	Kokwet Sec	505	100,000
43	Koyabei sec	505	100,000
44	Mwebe primary	505	50,000
45	Kibingei primary	505	100,000
46	Kunyak sec	505	200,000
47	Kapkitony primary	505	100,000
48	Tendeno sec	505	133,333
49	Chepkechei sec	505	150,000
50	Chepsir kwenet primary	505	50,000
51	Samolel primary	505	150,000
52	Cheptigit primary	505	100,000
53	Mark Peters N. School	505	40,000
54	Mark Peters N. school	505	40,000
55	Kaplutiet primary	505	100,000
56	Kapchebet primary	505	150,000
57	Nyanbangi youth polytechnic	505	50,000
58	Kipsegi primary	505	150,000
59	Chesosiot primary	505	100,000
60	Chepyegon primary	505	100,000
61	Maso primary	505	100,000
62	Binnyiny primary	505	50,000
63	Saramek sec	505	80,000
64	Kalyet sec	505	80,000
65	Ngariet primary	505	133,334
66	Kebimbir water project	905	100,000
67	Chepkoiyo water project	905	50,000
68	Kebeneti water project	905	100,000
69	Kaborok water project	905	133,333
70	Kaptalamwa water project	905	100,000
71	Chesonoi Kimorio water project	905	100,000
72	Timbilil water project	905	100,000
73	Emitiot kimugul water project	905	60,000
74	Chepkoiyo water damp project	905	80,000
75	Mulkelwet water project	905	50,000
76	Kapsomboch chief office	999	100,000
77	Soin	999	201,270
78	Kamaget tea panda	999	50,000
	LA Sub - Total		**8,278,790**

LA Code	**281**
LA Name	**Kirinyaga County Council**

No	Project Title	Proj. Type	TOTAL
1	Nyamindi Community Hall	205	224,841
2	Karumande Health centre	245	5,220
3	Kariko Dispensary	245	425,655
4	Mukangu Dispensary	245	100,000
5	Kangaita Dispensary	245	143,095
6	Kiburu Dispensary	245	474,066
7	Thigirichi Mukui S.H Dispensary	245	68,300
8	Kiamutugu Health Centre	265	222,490
9	Wanguru Market	265	7,388,954
10	Kagio Market Rehabiltation	265	1,566,000
11	Rehabiltation Of KSL 064	370	2,267,920
12	Kaboro Bridge	400	1,139,207
13	Thunguri Gatundu Bridge	400	97,650
14	Kariara Bridge	400	289,035
15	Konyu Bridge	400	53,290
16	Ngunguini Kibirigwi Road	405	119,184
17	Culvert Moulds	405	287,050
18	Kavote Sec. School	505	222,720
19	Kiandieri Sec School	505	492,564
20	Kangai Sec. Scool	505	214,270
21	Mutitu Sec. School	505	206,480
22	Kiamikuyu Youth Polytecnic	505	677,434
23	Kianjege Sec. School	505	182,470
24	Kairiini Sec School	505	115,170
25	Kiine Sec School	505	138,939
26	Kamigua Youth Polytechnic	505	723,087
27	Raimu Rwambiti Water Project	900	303,134
28	Mwerua Githuthi Water Project	900	30,000
29	Mukinduri Water Projet	900	19,995
30	Kamuka Kariko Kiarugu Water Proje	900	325,854
31	Kinyakiiru Water Project	900	176,900
32	Kagio Police Post	999	1,032,600
33	Gatu Succeess Women Project	999	300,011
34	Kanugu Self Help Group	999	100,000
35	South Ngariama Expence	999	100,000
36	Various Ward Community Project	999	1,785,896
37	Murinduko Adm. Police Post	999	263,650
38	Balance b/f	999	6,988,182
39	Kirogo Cattle Dip	999	96,512
	LA Sub - Total		**29,367,825**

LA Code	**286**
LA Name	**Kisii Municipal Council**

No	Project Title	Proj. Type	TOTAL
1	Nyabioto Dispensary	245	446,015
2	Mwamogesa Dispensary	245	419,205
3	Kanunda Dispensary	245	93,500
4	Opening Kiamwasi Nyamataro Road	405	181,500
5	Road Grading Nyaura Ward	405	109,033
6	Opening Gechengi Mwanyakundi Ro	405	163,450
7	2 Class rooms Kiongongi Primary Sc	505	300,546
8	Two Class Rooms Nyansancha Prima	505	176,646
9	4 No. Water Springs (Nyaura Ward)	900	174,000
10	2 No. Water Spring	900	14,924
11	2 No. Water Springs (Nyankongo Wa	900	130,924
12	Planting Flowers CBD	999	30,750

LA Sub - Total	2,240,493

LA Code	291
LA Name	Kisumu County Council

No	Project Title	Proj. Type	TOTAL
1	Renovation of County Hall (Part)	205	765,000
2	Fencing of Rodi Dispensary	240	50,000
3	Fencing Akado Berter Market	260	50,000
4	Lela Market Fencing	260	40,000
5	Reru Market Fencing	260	50,000
6	Ang'oga Market Fencing	260	40,000
7	Purchase of Council Vehicle	360	1,557,799
8	Construction of Magada Foot Bridge	405	99,500
9	Kondege-Ojola Road Grading	405	277,440
10	Construction of Atenga foot bridge	405	8,000
11	Construction of Unuria Foot Bridge	405	60,000
12	Rehabilitation of Feeder Roads	405	501,580
13	Ratta Pit Latrine construction	605	50,000
14	Construction of Huma Pit Latrine	605	65,045
15	Construction of Daraja Mbili Pit Latr	605	70,540
16	Digging of Mirieri mkt Pit Latrine/Fe	605	54,070
17	Construction of Paw Akuche pit latri	605	68,000
18	Construction of Bar korwa Pit Latrin	605	7,600
	LA Sub - Total		3,814,574

LA Code	296
LA Name	Kisumu Municipal Council

No	Project Title	Proj. Type	TOTAL
1	STADIUM WALL REHABILITATI	220	361,700
2	KUDHO COMMUNITY HALL	220	500,000
3	MILIMANI WARD OFF./JOEL OM	230	471,248
4	RWEYA COMM. HALL/ ELEC. AT	230	444,526
5	ELETRICAL DRILL	235	12,000
6	USOMA DISPENSARY CONSTRU	240	433,400
7	DR. ROBERT OUKO DISPENSAR	245	450,000
8	OPEPO HEALTH CENTRE	245	471,140
9	MANYATA MARKETS SHEDS	260	349,200
10	MARKET STORE, ELEC.ONDIEK	265	347,888
11	COMPUTERS FOR TOWN ENGIN	300	235,000
12	PURCHASE OF GENERATOR	320	974,400
13	MOTOR BIKES FOR EDUCATION	355	2,871,000
14	PURCHASE OF MARKET VEHIC	360	1,713,320
15	PURCHASE OF ENVR/ DSS VE	360	2,129,920
16	PURCHASE OF TOWN CLERK V	360	3,150,000
17	PURCHASE OF CIVIC CAR	360	4,427,500
18	PURCHASE OF MOH VEHICLE	360	2,129,920
19	MOTOR VEHICLE FOR EDUCATI	360	1,800,000
20	AUJI RIVER CLEARANCE	400	500,000
21	RIAT NYAHERA ROAD	405	287,970
22	TIDO MBEME ROAD	405	479,596
23	PATCHING POTHOLES-OGINGA	405	76,400
24	GK-PRISON-KISIAN RD REHABI	405	1,007,420
25	J OUKO,PEFA ARINA WINAM CO	405	357,964
26	PATCHING POTHOLES-BELYON	405	66,584
27	OSIRI / BARA SHOOL	505	398,092
28	2 CLASSROOMS RENJA PRI, BRI	505	450,000
29	PUBLIC TOILETS KALOLENI	900	402,941
30	KIBUYE PUBLIC TOILETS	900	434,710
31	JUA KALI PUBLIC TOILETS	900	412,526
32	STORM DRAIN DESILTATION W	905	1,727,850
33	OTIAK/GOT NYABONDO RENOV	999	448,290
34	POLICE POST/ CHIF'S CAMP	999	441,850
	LA Sub - Total		30,764,355

LA Code	301
LA Name	Kitale Municipal Council

No	Project Title	Proj. Type	TOTAL
1	RENOVATION - STADIUM	220	1,156,938
2	ROAD REHABILITATION	405	6,183,954
	LA Sub - Total		7,340,892

LA Code	306
LA Name	Kitui County Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of Stock Yards	210	230,000
2	Support to health/ Dispensary	245	2,481,630
3	Multstorey Bulding	250	3,745,000
4	Purchase Vehicle	350	3,737,040
5	Grading of access/ feeder roads	405	566,153
6	Support to schools	505	3,342,634
7	Support to water schemes	905	1,074,844
8	Mutomo Plant sanctuary	999	23,086
9	Support to Groups	999	208,851
10	Re-afforestation Programme	999	130,000
11	Construction of pit latrines	999	397,000
12	Support to Nursary schools	999	69,925
13	Support to chiefs' offices	999	153,703
14	Support to Sports	999	281,916
15	Support to Churches	999	226,801
16	Kitui South National Reserve	999	458,895
17	Support to Youth Polytechnics	999	111,447
	LA Sub - Total		17,238,925

LA Code	311
LA Name	Kitui Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Strategic plan	100	898,650
2	KANGALU DISPENSARY	240	97,839
3	KYAMBITI dispensary	240	188,685
4	WANZUA dispensary	240	210,125
5	MATERNITY WING MALUMA	240	299,470
6	LAND ROVER	360	3,628,905
7	SHOULDER REBUILDING	405	1,470,800

8	CHIEFS CAMP KWA-MONA	500	60,960
9	REB. SCHOOL KATYETHOKA	999	109,099
	LA Sub - Total		**6,964,533**

LA Code	**316**
LA Name	**Koibatek County Council**

No	Project Title	Proj. Type	TOTAL
1	Equator Health Centre	245	220,454
2	Tugumoi Dispensary	245	97,212
3	Kipsogon Dispensary	245	34,200
4	Molo Sirwe Dispensary	245	15,312
5	Radad Dispenary	245	9,720
6	Waseges Dispensary 4%	245	249,472
7	Purchase of motor Vehicle	260	450,000
8	Purchase of computers / Programmin	300	253,436
9	Motor Grader	365	16,356,000
10	Cheptililik Bridge	400	24,887
11	Kapsuswo -Sagagik Road	405	37,120
12	Ngentui Primary School	505	180,386
13	Lelen Pri. School	505	141,999
14	Kures Pri School	505	14,661
15	Kanjulul Pre school	505	5,121
16	Kapterit Pre School -Sirwa	505	32,074
17	Molos Pre School 4%	505	13,858
18	Seguton Water Tank	900	105,988
19	Chemoson Water Project	900	15,693
20	Kamasai Borehole	900	41,760
21	Chebaran Water Project 4%	900	62,078
22	Kibias ECD	999	8,352
23	Posto ECD -Kiplombe	999	24,761
24	Bikwen ECD	999	19,940
25	Oterit ECD	999	15,822
26	Aram ECD	999	7,724
27	Lake Bogoria Comm. Project 4%	999	59,814
28	Sinende ECD	999	39,646
29	Kemelon ECD	999	17,240
	LA Sub - Total		**18,554,730**

LA Code	**321**
LA Name	**Kwale County Council**

No	Project Title	Proj. Type	TOTAL
1	MUHAKA DISPENSARY	245	316,293
2	BODO DISPENSARY	245	615,600
3	MWANGEWEI DISPENSARY	245	531,280
4	GWASHENI ROAD	405	672,800
5	MWERENI SECONDARY SCHOO	505	696,000
6	METI DAM	900	1,021,770
7	MKONGANI WATER PROJECT	900	995,547
8	KIBUYUNI DAM	900	301,192
9	MBULUNI BOREHOLE	900	603,200
10	KIZIBE-MIRIHINI WATER PROJE	900	995,547
11	MSAMBWENI WATER PROJECT	900	1,051,271
12	WAA WATER PROJECT	900	888,769
13	KAMALE WATER PROJECT	900	1,079,859
14	KUBO SOUTH WATER PROJECT	900	1,019,572
15	NG'OMBENI WATER PROJECT	900	1,028,363
16	VANGA-TSUINI WATER PROJEC	900	625,400
17	BODO-SHIRAZI WATER PROJEC	900	1,044,000
18	DIANI-CORNER IBIZA WATER P	900	506,424
19	VALUATION ROLL	999	3,282,000
	LA Sub - Total		**17,274,887**

LA Code	**326**
LA Name	**Kwale Town Council**

No	Project Title	Proj. Type	TOTAL
1	Town hall renovatuion	205	151,338
2	TOWN HALL RENOVATION	205	151,338
3	Ziwani Dispensary	240	50,000
4	ZIWANI DISPENSARY	240	50,000
5	MAZUMALUME	240	225,000
6	Mazumalume staff quarters	240	225,000
7	New Market	260	50,000
8	MARKET STALLS	260	260,000
9	NEW MARKET	260	50,000
10	Market Stalls	260	260,000
11	Roads maintenance	400	918,026
12	ROADS MAINTENANCE	400	918,026
	LA Sub - Total		**3,308,728**

LA Code	**331**
LA Name	**Laikipia County Council**

No	Project Title	Proj. Type	TOTAL
1	OFFICE RENOVATION/REFURBI	205	185,788
2	RURAL ROADS GRADING	405	1,063,266
3	COMMUNITY BASED WATER RE	705	3,841,000
4	ESTABLISHMENT OF TREE NUR	999	150,000
	LA Sub - Total		**5,240,054**

LA Code	**336**
LA Name	**Lamu County Council**

No	Project Title	Proj. Type	TOTAL
1	Extension of V. Roll (FY 05/06)	100	1,077,591
2	Rehabilitation of County Offices (F	205	141,111
3	Nkunumbi Bus Stage (FY 03/04)	210	58,621
4	Ndambwe well (FY 03/04)	250	32,759
5	Fencing of Baharini Market (FY 03/0	260	51,726
6	Padanguo Nusery School (FY 03/04	500	259,650
7	Faza Nursery School (FY 05/06)	500	120,000
8	Construction of Ndau N/School (FY	500	27,232
9	Rehabilitation of Two Tractors (FY 0	500	242,160
10	Witu Nursery School (FY 03/04)	500	219,762
11	Rehabilitation L/S. House (FY 05/06	600	83,400
12	Rehabilitation of Kiunga S/House (F	600	116,000

13	Kizingitini Social Hall (FY 03/04)	700	158,935
14	Didawaride Water Project (FY 05/06	900	596,140
15	Manda Water Catchment (FY 02/03)	900	86,896
16	Improvement of L/ Drain system (FY	905	227,498
	LA Sub - Total		3,499,481

LA Code	341
LA Name	Limuru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Misika Electricity project	230	500,000
2	St. Bosco Primary School	505	4,200
3	Tigoni water Project	905	215,517
4	Kiawaroga Water Project	905	55,386
5	Dumping Site	999	2,251,507
6	Road Maintenance	999	1,344,595
7	Kamirithu Market	999	137,127
8	Purchase & Installation of Computer	999	304,345
	LA Sub - Total		4,812,677

LA Code	346
LA Name	Litein Town Council

No	Project Title	Proj. Type	TOTAL
1	VALUATION ROLL PREPARATIO	100	800,000
2	STRATEGIC PLAN PREPARATIO	100	350,000
3	OFFICE CONSTRUCTION	100	1,500,000
4	SOSIT HEALTH CENTER	240	300,000
5	CHEMOIBEN NURSERY SCHOO	240	150,000
6	CHEPTERWO DESPENSARY	240	150,000
7	MARKET MAINTAINANCE	260	180,000
8	KORONGOI NURSERY SCHOOL	500	300,000
9	BUTIIK PRIMARY SCHOOL	500	300,000
10	KUSUMEK SECONDARY SCHOO	500	300,000
11	CHEPTENDENIETSEC.SCHOOL	500	300,000
12	LITEIN SLAUGTHER HOUSE RE	999	350,000
	LA Sub - Total		4,980,000

LA Code	351
LA Name	Lodwar Municipal Council

No	Project Title	Proj. Type	TOTAL
1	BURSARY	900	2,032,609
2	RROAD MAINTENANCE	900	1,057,097
3	JOINT LOAN BOARD	999	250,000
4	NURSERY SCHOOLS	999	600,000
	LA Sub - Total		3,939,706

LA Code	361
LA Name	Luanda Town Council

No	Project Title	Proj. Type	TOTAL
1	ADMINISTRATIVE SUPPORT SE	100	330,000
2	CONSTRUCTION OF TOWN HAL	200	397,931
3	PURCHASE OF CIVIC CAR	360	800,000
4	BURSARY	505	466,400
5	DONATION OF MATERIALS TO S	509	778,257
6	BORE HOLES	905	320,000
7	PROTECTED WATER SPRINGS	905	219,244
8	TEA NURSURY	999	53,598
9	CONSTRUCTION OF WOODEN	999	527,450
10	STAMP DUTY / VAT	999	38,761
	LA Sub - Total		3,931,641

LA Code	366
LA Name	Lugari County Council

No	Project Title	Proj. Type	TOTAL
1	PUBLIC CONVINIENT PLOTS	210	1,200,000
2	HEALTH FACILITIES	240	1,600,000
3	PURCHASE OF TWO COMPUTER	240	200,000
4	CONSTRUCTION OF BUS PARK	260	2,000,000
5	PURCHASE OF CIVIC VEHICLES	320	5,000,000
6	ROADS REHABILITATION	405	2,200,000
7	PROTECTION OF WATER SPRIN	900	1,100,000
8	PURCHASE OF MEDICAL EQUIP	999	2,000,000
	LA Sub - Total		15,300,000

LA Code	371
LA Name	Machakos Municipal Counci

No	Project Title	Proj. Type	TOTAL
1	Roofing & repair townhall -Town Ha	205	13,456
2	Assistance Metuma Water project -N	230	95,350
3	Rehabilitation dispensery Mua	245	127,984
4	Constructon of Story building - Tow	250	111,405
5	Construction of Mwanyani Bridge -	260	640,467
6	Drainage improvement - CBD	400	108,460
7	Gravelling of roads -Mumbuni South	400	53,596
8	Ngei Road - Town Hall	405	1,096,091
9	Buspark -Town Hall	405	978,560
10	Mulu Mutisya road -Town Hall	405	389,209
11	Konza Road -Town Hall	405	156,875
12	Grading of roads - Mks east	405	43,277
13	Mwatu Wa Ngoma Road -Town hall	405	965,549
14	Improvement water drainage	405	4,000
15	Grading of roads Katheka - Kai	405	37,236
16	Construction of bridge Kimutwa	405	581,166
17	Improvement of storm water	405	17,279
18	Construction of Bridge Mutituni	405	78,295
19	Construction of Gabions - Misakwani	405	6,450
20	Construction of Gabions - Muputi	405	142,066

21	Grading of road - Kimutwa	405	22,847
22	Grading of Roads - Mutituni	405	154,718
23	Repair road - Ngelani	405	26,610
24	Construction of classroom Kaseve Se	505	178,248
25	Construction of Public toilet	605	192,320
26	Public toilet - Mjini	605	93,615
27	Public toilet Mikuini -Muvuti Kiima	605	102,038
28	Extension of Sewerline Phase II -Eas	605	13,920
29	Toilet - Mikuyu Primary - Katheka K	605	12,100
30	Extension of Council's Sewerline	605	92,800
31	Grading of Kyembeke roads -Kathek	805	6,749
32	Grading of Kitaa & Kaloleni roads -	805	46,900
33	Kivaani Water Project -Muvuti	900	153,804
34	Kinyua Water Project -Ngelani	900	177,480
35	Katoloni Water project -Muvuti Kiim	900	167,040
36	Construction of water storm - Majen	900	28,072
37	Kimotho & Kusyomuomo water proj	900	197,460
38	Destillation of dams -Mua	905	137,204
39	Gravelling of Roads	905	16,322
40	Resource Center assistance -Ngelani	999	45,245
41	Completionof chiefs camp - Mua	999	74,859
42	Completionof chiefs Office	999	224,373
	LA Sub - Total		7,811,495

LA Code	376
LA Name	Makueni County Council

No	Project Title	Proj. Type	TOTAL
1	Leveling of Playing Ground (Kithem	100	360,000
2	Extension of Health Centre (Katangi)	230	360,000
3	Supply of materials to Dispensary (T	240	360,000
4	Supply of materials to Dispensaries (	240	360,000
5	Supply of Lab Equipment to school(	300	360,000
6	Grading of Roads (Kiteta)	405	360,000
7	Grading of Roads (Tulimani)	405	360,000
8	Supply of Materials (Mtito Andei Ea	505	360,000
9	Supply of Materials to Schools (Kisa	505	360,000
10	Supply of materials to Schools (Kala	505	360,000
11	Supply of materials to Schools (Kilu	505	360,000
12	Supply of materials to Schools (Kii	505	360,000
13	Supply of materials to Dispensary (N	505	360,000
14	Supply of Materials to Schools (Mbit	505	360,000
15	Supply of materials to Schools (Ithu	505	360,000
16	Supply of materials to Schools (Kath	505	360,000
17	Supply of materisl to school(kasikeu)	505	180,000
18	Supply of Materials to Schools (Kiny	505	360,000
19	Supply of Materials to Schools (Maki	505	360,000
20	Supply of materials to schools (Mavi	505	360,000
21	Supply of materials to Schools (Muk	505	360,000
22	Extension of D.P.O. Water Pipes(Ma	905	360,000
23	Supply of water pipes (Kithungo)	905	360,000
	LA Sub - Total		8,100,000

LA Code	381
LA Name	Makuyu Town Council

No	Project Title	Proj. Type	TOTAL
1	NGINYI DISPENSARY	245	167,865
2	KINOO/NDABATABI ROADS	405	109,490
3	WAKIMIRI BRIDGE	405	21,060
4	KANGANGU,CIUMBU ROADS	405	341,552
5	THANGIRA SECONDARY	505	247,505
6	KANGANGU PRIMARY SCHOOL	505	96,247
7	P.K. SECONDARY SCHOOL	505	177,000
8	OUT OF SCHOOL PROGRAMME	505	107,617
9	KAMBITI SECONDARY SCHOOL	505	521,256
10	P.K. PRIMARY SCHOOL	505	173,824
11	MAKUYU TOILET	605	20,065
12	MITHIINI TOILET	605	10,000
13	MUTITHIWATER PROJECT	905	54,120
14	MUTITHI TANK	905	9,400
	LA Sub - Total		2,057,001

LA Code	386
LA Name	Malaba Town Council

No	Project Title	Proj. Type	TOTAL
1	SOCIAL CENTRE	200	2,776,000
2	CONSTRUCTION OF MARKET O	260	70,000
3	PURCHASE OF COMPUTER	300	150,000
4	PURCHASE OF PHOTOCOPIER	315	100,000
5	PURCHASE OF GENERATOR	320	150,000
6	CONSTRUCTION OF TRAILER P	400	427,000
7	ROAD IMPROVEMENT	405	360,000
8	PROVISION OF EDUCATIONAL F	500	727,111
9	CONSTRUCTION OF DRAINAGE	900	256,480
10	BOREHOLE WATER PROJECT	905	200,000
11	PROVISION OF DRINKING WAT	925	500,558
12	PURCHASE OF DUSTBINS	999	500,000
13	TOWN BEAUTIFICATION PROGR	999	200,000
	LA Sub - Total		6,417,149

LA Code	391
LA Name	Malakisi Town Council

No	Project Title	Proj. Type	TOTAL
1	4 HAND DUG WALLS	405	245,000
2	4 ECD CLASSROOMS	500	840,000
3	STRATEGIC PLAN	999	250,000
4	COUNCIL BY LAWS	999	100,000
	LA Sub - Total		1,435,000

LA Code	396
LA Name	Malava Town Council

No	Project Title	Proj. Type	TOTAL
1	OFFICE COMPLEX	200	365,279
2	REHABILITATION OFCATTLE DI	220	76,400
3	CONSTRUCTION OF DESPENSA	340	550,008
4	PURCHASE OF TRACTOR	350	870,000
5	CONSTRUCTION OF ROADS/ BR	400	330,568
6	REHABILITATION OF WATER P	905	184,665
7	AID TO SCHOOLS	999	320,260
8	BURSARIES	999	448,100
	LA Sub - Total		3,145,280

LA Code	401
LA Name	Malindi County Council

No	Project Title	Proj. Type	TOTAL
1	County Hall and Offices	200	4,459,625
2	HIV/AIDS Contribution	240	100,000
3	Construction of Market Shades	260	335,476
4	Purchase of Computers	300	337,540
5	Purchase of Furniture	310	35,480
6	Purchase of Tractor	350	2,448,793
7	Purchase of Motor Bike	355	328,690
8	Rehabilitation of Primary Schools	505	1,723,728
9	Free Education & Bursaries	505	428,345
10	Rehabilitation of Boreholes & Water	905	1,099,991
11	Strategic Plan	999	3,267,900
12	Planning of Trading Centres	999	1,490,487
13	Agriculture	999	492,003
14	Purchase of Add Machines	999	50,000
	LA Sub - Total		16,598,058

LA Code	406
LA Name	Malindi Municipal Council

No	Project Title	Proj. Type	TOTAL
1	EQUIPMENT FOR CLINIC	240	238,168
2	OPEN AIR MARKETS	260	1,698,283
3	MAINTENANCE OF ROADS	405	811,000
4	SOCIAL /CONFERENCE HALL	700	4,946,962
5	DEV. FUNDS ALL WARDS	999	15,000
	LA Sub - Total		7,709,413

LA Code	411
LA Name	Mandera County Council

No	Project Title	Proj. Type	TOTAL
1	Completion of Aresa Dispensary	240	524,000
2	Completion of Hareri Dispensary	240	275,000
3	Const. of Staff house at Hareri Hosle	240	500,000
4	Completion of Malkamari Dispensar	240	500,000
5	Completion of Odha Dispensary	240	594,000
6	Fencing of Comp/Const. of Toilets Q	240	500,000
7	Completion of Rhamu Market Shade	245	475,000
8	Completion of Elwak Market Stalls	245	400,000
9	Repairs of Rhamu Market Stalls	245	150,000
10	Fencing of compound Fiqo Pri. Scho	500	250,000
11	Sanitary Facilities at Elwak Girls Sec	500	425,000
12	Completion of Olla Primary School	500	140,000
13	Provision ofschool Furni. at Guticha	500	140,000
14	Const. of Classr. at Omar Jilaow Pri.	500	500,000
15	Const. Classrooms at Rocky Hill Pr.	500	250,000
16	Provision of Domitory facilt. at Gari	500	300,000
17	Const. Classrooms at Hullow Pr. Sc	500	300,000
18	Expansion of Marothile water pump	900	500,000
19	Const. water tank at Lafey South	900	300,000
20	Desilting of Kabo Water Dam	900	200,000
21	Purchase of wheel chair for Abshiro	999	100,000
22	Purchase of Computer and accessorie	999	164,000
23	Completion of Rhamu Dimtu AP's Q	999	400,000
24	Purchase of Council Vehicle	999	2,500,000
	LA Sub - Total		10,387,000

LA Code	416
LA Name	Mandera Town Council

No	Project Title	Proj. Type	TOTAL
1	Const. of Classroom at Boys Town P	500	428,000
2	Const. of Classroom at Barwaqo Pri.	500	428,000
3	Const. of Classroom at Township Pri.	500	400,000
4	Const. of Classroom at Neboi Pri. Sc	500	400,000
5	Const. of Classroom at Bulla mpya P	500	400,000
6	Extension of water supply in BP1 wa	700	400,000
7	Purchase of refuse collection tractor	999	1,491,572
8	Preparation of Strategic Plan	999	500,000
9	Const. of Public toilets at Bulla Shafs	999	540,000
10	Preparation of Valuation Roll	999	900,000
	LA Sub - Total		5,887,572

LA Code	421
LA Name	Maragua County Council

No	Project Title	Proj. Type	TOTAL
1	OFFICE CONSTRUCTION	200	2,234,048
2	KIGUMO FUNERAL HOME	220	251,641
3	GATHERA RURAL ELEC	230	200,000
4	KAHARO ELEC	230	328,945
5	KIHARO RURAL ELEC	230	60,789
6	KINYONA RURAL ELECTRIFICA	230	88,510
7	NGURWEINI H C	245	100,000
8	KAGUMOINI H CENTRE	245	70,000
9	GITURA H CENTRE	245	170,000
10	KABATI H CENTRE	245	120,000
11	KAGUNDUINI H CENTRE	245	37,080
12	MARAGUA RIDGE DIPENSARY	245	135,000

13	GICHAGIINI DISPENSERY	245	100,000
14	GITHUNGURI H C	245	54,194
15	KAGUMOINI DISPENSARY	245	80,000
16	TURTURU H CENTRE	245	25,000
17	NGURWEINI HEALTH CENTRE	245	54,000
18	GAKUYU MARKET	245	64,475
19	GITHAHI H CENTRE	245	90,000
20	KAMAHUHA DISP	245	128,945
21	KAMAHUHA DISPENSARY	245	203,234
22	KAHARATI OPEN AIR MARKET	265	141,220
23	LEVELLING OF MUNUNGA MKT	265	87,450
24	MUTHITHI MARKET	265	196,621
25	MARKET REHABILLITATION	265	915,480
26	OFFICE COMPUTERIZATION	305	721,464
27	REPAIRS KVK 019 GRADER MAI	365	892,794
28	MURRAMING KAMBI /CHIEFS R	400	100,000
29	NDOROME KWAMENJA ACCES	405	21,200
30	KANJUHA GIKONDI F B	405	14,470
31	KARINGA MUTATI F BRIDGES	405	450,000
32	KARIAINI ACCESS RD	405	198,700
33	MUTHIRA KIANYEKI ROAD	405	136,400
34	RWATHE KABUGI ACCESS RD	405	99,600
35	GAICHANJIRU MUTHOHO ACEE	405	28,400
36	KABUKU MUHITINI F.B	405	165,000
37	GITHUNGURI MUTHIHI FOOT B	405	58,000
38	ITAAGA GIKOMORA F BRIDGE	405	100,000
39	KIAHUME GIKOMORA F B	405	80,000
40	GIKOMORA KIABUNDA F.B	405	70,000
41	KABUKU THUGI F BRIDGE	405	165,000
42	KIGUMO ACCESS RD	405	59,625
43	MIINYA GITHURUINI RD	405	75,000
44	KIRERE KIANURI BRIDGE	405	75,000
45	MBAGE MURURINI RD	405	75,000
46	GAICHANJIRU KAGIRA ACCCES	405	100,000
47	MAIRI KWAMENJA RD	405	20,000
48	RIAMUGAA FOOT BGRIDGE	405	100,000
49	MUMBU KARIA FOOT BRIDGE	405	100,000
50	GICHIOBO ACCESS RD	405	28,945
51	KIBUU ACCESS ROAD	405	125,000
52	RIAMUGAA F BRIDGE	405	150,000
53	NGABURI KIGORI F BRIDGE	405	10,000
54	HEKARANJA GIKOMORA ACCE	405	30,000
55	SABASABA GAKARATI BRIDGE	405	100,000
56	MAGANJO SEC ACCESS RD	405	39,600
57	IHUMBU KAHARO F B	405	50,000
58	GRANDING PLAYING GROUNDS	505	187,000
59	MWEMA NURSERY	505	149,600
60	KAMUIRU PRY SCHOOL	505	50,945
61	NJORA NURSERY	505	100,000
62	GATIAINI PRY SCHOOL	505	24,000
63	MUTITUINI SEC	505	150,000
64	KIRERE PRY	505	100,000
65	MARAGUA RIDGE SEC	505	45,000
66	THUKUMU NURSERY	505	100,000
67	GICHOBO ACCCESS RD	505	100,000
68	MARAGUA RIDGE SEC	505	35,000
69	USHIRIKA WA WANAWAKE S H	505	25,000
70	KIBEREKE STADUIM	705	1,039,156
71	LEVELLING MAKOMBOKI PLAY	705	44,000
72	MARAGUA RIDGE WATER PROJ	900	208,750
73	MATHAREINI KIAHITI WATER P	905	78,945
74	KIABARA WELL REHAB P	905	20,000
75	NYERI MOTOR SERVICES	999	2,134,320
76	IGIKIRO POLICE POST	999	94,897
77	MUTHERU Y. S.H GROUP	999	28,945
78	AFRICITIES SUMMIT	999	532,324
79	BILL OF QUANTITIES PROJECTS	999	45,280
80	KAHARIRO POLICE POST	999	50,000
	LA Sub - Total		**15,718,992**

LA Code	**426**
LA Name	**Maragua Town Council**

No	Project Title	Proj. Type	TOTAL
1	StreetLighting	235	200,000
2	Bursaries	235	430,000
3	Roads Rehabilitation	410	15,000
4	Fuel Revy Roads	410	1,500,000
5	Maragua Water project	905	67,100
6	Ant-Malaria Drains	910	100,000
	LA Sub - Total		**2,312,100**

LA Code	**431**
LA Name	**Marakwet County Council**

No	Project Title	Proj. Type	TOTAL
1	Council Newsletter	100	74,205
2	Physical Development Plans	100	761,552
3	Man power development	100	202,400
4	Switchboard Installation	100	158,700
5	Office Extension	205	278,870
6	Streetlighting - Kapsowar	235	666,360
7	Contribution to Chebara Health Cent	240	252,000
8	Support to Health Centres	245	789,976
9	Market Improvemnts	265	115,350
10	Computer Software	305	20,700
11	Furnitures and Equipment	310	81,300
12	Vehicle Repairs KXY 695	370	95,050
13	Kapcherop Roads	405	239,491
14	Kapsowar Roads	405	30,639
15	Market roads	405	21,000
16	Access Roads -Rural	405	60,000
17	Dumpsite	605	55,115
18	Environment Projects	900	184,619
19	Water Projects	905	1,066,155
20	Courses and Seminars	999	20,410
21	Coat of Arms	999	313,200
22	Tourism Development	999	212,007
23	Support to Athletics	999	65,000
24	Support to I.G.A. Groups	999	277,384
	LA Sub - Total		**6,041,483**

LA Code	436
LA Name	Maralal Town Council

No	Project Title	Proj. Type	TOTAL
1	Preparation of Strategic Plan	100	382,805
2	Construction of Market Sheds	200	1,584,508
3	Construction of Classrooms - Lpartu	500	388,488
4	Purchase of School Desks - D.E.B.	500	300,000
5	Purchase of Water Tanks - Lkuroto	900	242,524
6	Water Generating Set	900	161,675
7	Purchase of Water Tanks - Shabaa	900	260,042
	LA Sub - Total		3,320,042

LA Code	441
LA Name	Mariakani Town Council

No	Project Title	Proj. Type	TOTAL
1	School Construction-Boyani	500	300,000
2	School Construction-Misufini	500	300,000
3	School Construction-Kamkomani	500	100,000
4	School Construction-Madzimbani	500	100,000
5	School Construction-Kadzonzo	500	100,000
6	School Construction-Kadzandani	500	100,000
7	School Construction-Muungano	500	77,850
8	School Construction-Chibanda Hasar	500	300,000
9	School Construction-Kavuka	500	300,000
10	School Construction-Kirumbi	500	300,000
11	School Construction-Benyoka	500	300,000
12	School Construction-Kajiwe	500	300,000
13	School Construction-Kaliang'ombe	500	300,000
14	Valuation Roll Preparation	900	1,000,000
15	Water Sanitation-Migundini	900	100,000
	LA Sub - Total		3,977,850

LA Code	446
LA Name	Marsabit County Council

No	Project Title	Proj. Type	TOTAL
1	Office repair	205	106,914
2	Merille market shade	265	123,000
3	Purchase of Toyota L/Cruiser	360	2,715,482
4	Dirib Nursery School class room	505	224,000
5	Kargi Nursery School classroom	505	111,000
6	Kargi boarding school beds & matres	505	113,000
7	Dirib Gombo classromm	505	230,000
8	Songa pry school desks	505	230,000
9	Kalacha pry school classroom	505	224,660
10	Logologo pry school classroom	505	90,600
11	Maikona slaughter slab	600	224,000
12	North Horr Slaughter slan	600	113,000
13	Koru slaughter slab	600	90,600
14	Mt. Kulal water tank	900	198,000
15	Bubisa water kiosk	900	224,000
16	Dakabaricha Water pipe	900	231,850
17	Mt. Kulal Water Project	900	242,000
18	Mountain Yivaa J Kiosk	999	109,600
	LA Sub - Total		5,601,706

LA Code	451
LA Name	Masaku County Council

No	Project Title	Proj. Type	TOTAL
1	Kithangaini Dispensary (Masii Ward)	240	110,165
2	Milaani Dispensary(Mananja/Ndithin	240	148,432
3	Kaiani Dispensary (Kathiani Ward)	240	89,134
4	Muusini Dispensary (Vyulya Ward)	240	92,790
5	Muthesya Dispensary(Muthesya War	240	87,500
6	Kavumbu Dispensary (Masii Ward)	240	83,850
7	Ivutini Dispensary	240	82,519
8	Kisiiki Health Centre	240	93,656
9	Eendei Health Centre	240	100,000
10	Itunduimuni Dispensary(Ekalakala/Ik	240	70,998
11	Kisiiki Health Centre	240	108,250
12	Mbembani Dispensary(Ndalani Ward	240	85,000
13	kiitini Dispensary	240	82,000
14	Mango Dispensary(Mwala/Makutano	245	57,780
15	Kaloleni Dispensary	245	130,000
16	Yathui Dispensary(Wamunyu/Yathui	245	159,982
17	Ndithini Dispensary(Ndithini/Mananj	245	52,827
18	Masii Health Centre (Masii Ward)	245	147,900
19	Kitunduni Health Centre	245	364,774
20	Yathui Dispensary (Wamunyu/Yathu	245	185,580
21	Computerisation of Accounts	300	339,710
22	New Land Rover (Hirepurchase insta	360	930,149
23	Drainage System - Kathiani Market (	405	138,375
24	Misuuni - Kaiani Road Repair(Mitab	405	214,200
25	Mananja - Ndela Road Repair (Mana	405	83,000
26	Ikalaasa Road Repair (Kibauni/Ikalaa	405	40,000
27	Kathiani - Ngoleni Road Repair (Kat	405	92,800
28	Kionyweni Pri. School	505	49,558
29	Iuuma Youth Poly	505	86,200
30	Mbingoni Pri. School	505	49,992
31	Mukengesya Pri. School	505	100,000
32	Kiundwani sec School	505	15,200
33	Kitheuni Sec School(Ikombe Ward)	505	91,000
34	Ikombe Sec School (ikombe Ward)	505	61,500
35	Kaewa sec School	505	97,500
36	Kibauni Sec School (kibauni/Ikalaasa	505	200,920
37	Kwa Katuta Pri. School	505	239,626
38	Kikelenzu Sec School	505	65,052
39	Kituli Pri. School	505	100,000
40	Katangi - Kyua Road Repair (Katang	505	100,000
41	Muusini Pri School (Vyulya Ward)	505	106,100
42	Ngoliba Sec School (Mavoloni Ward	505	400,000
43	Muthei Sec School	505	175,873
44	Ngukemwe Pri School (Masinga War	505	83,091
45	Yumbuni Sec School	505	188,972
46	Kwa Mutula Sec School (Kathama/M	505	200,000
47	Kithangaini Sec School (Masii Ward	505	110,165
48	Toyota Mwaasua Institute (Wamuny	505	115,024
49	AIC Katheka Pri School	505	60,000

No	Project Title	Proj. Type	TOTAL
50	Kola Social Hall (HQ Proj.)	700	45,000
51	Kyangii Earth Dam	900	77,600
52	Kwa Kivilu Water Project	900	133,490
53	Kyanguli Water Project	900	51,801
54	Kaviani public Toilet (Kaewa Ward)	900	46,120
55	Makulumu/Masilu/Kathendu/Water	900	150,000
56	Miumbuni Borehole (Mitaboni Ward	900	128,025
57	Kwa Mwavu Earth Dam	900	25,491
58	Kalua Water Project (Mitaboni Ward	900	214,310
59	Thatha Public Toilet (Kithyoko)	900	79,364
60	Kangonde Subsurface Dam (Kangon	900	106,520
61	Kinyau - Koma Water Project (Mitab	900	41,983
62	Kivingoni Public Toilet (Ndalani Wa	900	118,190
63	Kiwanza/Kisiiki Public Toilet (Mavo	900	108,960
64	Katangi Public Toilet (Katangi/Kyua)	900	163,790
65	Kathiani Public Toilet (Kathiani War	900	20,000
66	Kitheuni Public Toilet (Ikombe)	900	75,800
67	Muusini Water Project (Vyulya)	900	30,000
68	Kithuia & Kwa Nduva Water Project	900	193,836
69	Kiusya Water Project	900	100,009
70	Thinu Water Project (Mitaboni Ward	900	93,650
71	Mathingau Cattle Dip (Kinyaata War	999	22,500
72	Kawethei Drift	999	60,000
73	Muthetheni Police Post	999	200,000
	LA Sub - Total		**9,153,583**

LA Code	**456**
LA Name	**Masimba Town Council**

No	Project Title	Proj. Type	TOTAL
1	Getocho Feeder roads	405	55,000
2	Rioncheku Water spring	900	12,000
3	Riobegi Water spring	900	12,000
4	Gidion watre spring	900	12,000
5	Riamatini Water Spring	900	12,000
6	Riogumbo Water spring	900	13,000
7	Riorina Water spring	900	12,000
8	Gesusu Toilets	900	12,000
9	Mobamba Water spring	900	11,000
10	Geteri toilets	900	25,000
11	Riamichuki water spring	900	13,000
12	Riamaina Water spring	900	10,000
13	Suguta water spring	900	27,000
14	Mesabisabi water spring	900	10,450
15	Rianyabwaga water spring	900	18,500
16	Ramasha Police station	999	10,000
	LA Sub - Total		**264,950**

LA Code	**461**
LA Name	**Matuu Town Council**

No	Project Title	Proj. Type	TOTAL
1	ABSTRUCTS OF ACCOUNTS	100	150,000
2	STRATEGIC PLAN	100	400,000
3	VALUATION ROLL	100	450,000
4	ELECTRICITY ; -KIVANDINI MA	235	100,000
5	BLDG MATERIALS ; - KALU	240	105,000
6	MATUU SUB DISTR. HOSP. ROA	245	186,426
7	MARKET SHEDS :-KITHIMANI M	265	105,000
8	PUBLIC TOILET : - KALULUINI	265	50,000
9	MARKET SHEDS :-THIKA/GARIS	265	105,000
10	PUBLIC TOILET : - KWA MWAT	265	60,000
11	COUNCIL VEHICLE	360	600,000
12	CULVERTS & GABION :-MARIKI	400	50,000
13	CULVERTS & GABION :-KAKUM	400	70,000
14	GABION LAYING : - MANYINGIL	405	20,000
15	GABION : - KAUMONI ROAD	405	33,000
16	GABION : - MUSINGINI ROAD	405	33,000
17	MUSINGINI / KWA- NDUVA ROA	405	75,000
18	DRIFT : -KYASIONI / KIVANDINI	405	30,000
19	DRIFT ; - KILELE / KIOKO ROAD	405	25,000
20	GABION : -KATOLU / KATEKI R	405	40,000
21	UVAINI RURAL ROAD	405	35,000
22	KWA KITEMA PRI. , SOFIA PRI S	405	34,000
23	DRIFT : -KATULANI STREAM	405	40,000
24	BRIDGE ; - KONDO / NGULIVA	405	150,000
25	DRIFT ; - KILONZO MATENG'E R	405	25,000
26	BLDG MATERIALS : -KALULUIN	500	110,000
27	BLDG MATERIALS KALUKUNI	500	50,000
28	BLDG MATERIALS : - NGINGI DI	500	40,000
29	SLAUGHTER HOUSE ; -MATUU	600	450,000
30	WATER PIPES : - KATULANI / K	605	30,000
31	DRIFT : - YEEMWATU/ KITHIANI	900	55,000
32	WATER TANK :-KAKUMINI	900	40,000
33	WATER TANK ; - MAKIVENZI GI	900	20,000
34	WATER TROUGH :- MATUU	900	30,000
35	WATER TANK :-MATUU PRIMA	900	40,000
36	WATER TANK :-MUNINA PRI. SC	900	40,000
37	WATER TANK :MAKIVENZI PRI.	900	40,000
38	WATER TANK : -KAKUMINI PRI	900	20,000
	LA Sub - Total		**3,936,426**

LA Code	**466**
LA Name	**Maua Municipal Council**

No	Project Title	Proj. Type	TOTAL
1	office machines and equipment	315	288,260
2	Purchase of vehicle D/CAP	350	1,299,140
	LA Sub - Total		**1,587,400**

LA Code	**471**
LA Name	**Mavoko Municipal Council**

No	Project Title	Proj. Type	TOTAL
1	Town Hall Rehabilitaion	205	1,800,000
2	Makadara Social Hall - Rehabilitaion	220	400,000
3	Murraming of Open Air Market (old	265	3,200,000
4	Kyumbi Market Rehabilitation	265	3,200,000
5	Repair of Township Paved Roads	405	3,500,000
6	Quarry Road Maintance	405	3,000,000

7	Grading & Murraming of Earth Roa	405	3,995,145
8	Grading of Syokimau Feeder Road	405	2,300,000
9	Murraming of A \ R Primary -Fair Ha	405	2,500,000
10	Extension of Water Pipe K.M.C \ Slo	900	500,000
11	Sewerline from K.M.C to Munda pla	900	2,700,000
12	Pipiping of Water Kausyani	900	180,025
13	Storm Water Drainage Old Town	900	650,000
14	Mlolongo Primary School Borehole	900	500,000
15	Rehabilitation of Public Toilet Maka	900	36,000
16	Rehabilitation of Portlad Dam	999	137,008
17	Preparation of Strategic Plan	999	2,885,677
18	Preparation of Valuation Roll	999	2,500,000
19	Sustainable Neighbourhood Program	999	71,000
20	Tree Planting	999	182,900
21	Public Toilet Athi - River Old Town	999	280,000
22	Desiliting of Dams in Muthwani	999	1,950,114
23	Desiliting of Dams in Mathatani	999	2,680,000
	LA Sub - Total		**39,147,869**

LA Code	476
LA Name	Mbeere County Council

No	Project Title	Proj. Type	TOTAL
1	HEALTH SERVICES	245	390,364
2	MARKET PLANNING	265	11,100
3	ROADS NETWORK	405	46,000
4	EDUCATION BURSARY	505	1,624,100
5	WATER SERVICES	905	50,000
6	AIDS CAMPAIGN	999	128,169
7	STREET CHILDREN	999	353,868
8	INFORMAL SECTOR	999	745,658
9	TREE NURSERY	999	401,992
10	CATTLE DIP	999	314,861
	LA Sub - Total		**4,066,112**

LA Code	481
LA Name	Mbita Point Town Council

No	Project Title	Proj. Type	TOTAL
1	TOWN HALL	100	596,673
2	TOWN HALL	100	596,673
3	MARKET OFFICE	100	31,936
4	MARKET OFFICE	100	31,936
5	MARKET OFFICE	100	31,936
6	MARKET OFFICE	100	31,936
7	MARKET OFFICE	100	31,936
8	MARKET OFFICE	100	31,936
9	TOWN HALL	100	596,673
10	TOWN HALL	100	596,673
11	MARKET OFFICE	100	31,936
12	TOWN HALL	100	596,673
13	TOWN HALL	100	596,673
14	MARKET OFFICE	100	31,936
15	TOWN HALL	100	596,673
16	TOWN HALL	100	596,673
17	TOWN HALL	100	596,673
18	MARKET OFFICE	100	31,936
19	MBITA STADIUM REHABILITAT	200	24,800
20	MBITA STADIUM REHABILITAT	200	24,800
21	MBITA STADIUM REHABILITAT	200	24,800
22	MBITA STADIUM REHABILITAT	200	24,800
23	MBITA STADIUM REHABILITAT	200	24,800
24	MBITA STADIUM REHABILITAT	200	24,800
25	MBITA STADIUM REHABILITAT	200	24,800
26	MBITA STADIUM REHABILITAT	200	24,800
27	MBITA STADIUM REHABILITAT	200	24,800
28	ROADS	400	343,000
29	ROADS	400	343,000
30	ROADS	400	343,000
31	ROADS	400	343,000
32	ROADS	400	343,000
33	ROADS	400	343,000
34	ROADS	400	343,000
35	ROADS	400	343,000
36	ROADS	400	343,000
37	SUPPORT TO SCHOOL	500	280,611
38	SUPPORT TO SCHOOL	500	280,611
39	SUPPORT TO SCHOOL	500	280,611
40	SUPPORT TO SCHOOL	500	280,611
41	SUPPORT TO SCHOOL	500	280,611
42	SUPPORT TO SCHOOL	500	280,611
43	SUPPORT TO SCHOOL	500	280,611
44	SUPPORT TO SCHOOL	500	280,611
45	SUPPORT TO SCHOOL	500	280,611
46	DONKEY	605	7,000
47	PURCHASE OF LAND	605	180,000
48	DONKEY	605	7,000
49	PUBLIC TOILETS	605	223,412
50	PUBLIC TOILETS	605	223,412
51	PUBLIC TOILETS	605	223,412
52	DONKEY	605	7,000
53	DONKEY	605	7,000
54	DONKEY	605	7,000
55	PURCHASE OF LAND	605	180,000
56	PUBLIC TOILETS	605	223,412
57	PURCHASE OF LAND	605	180,000
58	DONKEY	605	7,000
59	PURCHASE OF LAND	605	180,000
60	PURCHASE OF LAND	605	180,000
61	DONKEY	605	7,000
62	DONKEY	605	7,000
63	PURCHASE OF LAND	605	180,000
64	PUBLIC TOILETS	605	223,412
65	PUBLIC TOILETS	605	223,412
66	PURCHASE OF LAND	605	180,000
67	PUBLIC TOILETS	605	223,412
68	DONKEY	605	7,000
69	PURCHASE OF LAND	605	180,000
70	PUBLIC TOILETS	605	223,412
71	PURCHASE OF LAND	605	180,000
72	PUBLIC TOILETS	605	223,412
73	WATER EXTENSION	900	3,000
74	WATER EXTENSION	900	3,000
75	WATER EXTENSION	900	3,000

76	WATER EXTENSION	900	3,000
77	WATER EXTENSION	900	3,000
78	WATER EXTENSION	900	3,000
79	WATER EXTENSION	900	3,000
80	WATER EXTENSION	900	3,000
81	WATER EXTENSION	900	3,000
	LA Sub - Total		**15,213,888**

LA Code	**486**
LA Name	**Meru County Council**

No	Project Title	Proj. Type	TOTAL
1	SOLAR FENCE	230	19,540
2	ELECTRONIC NAARI SOLAR FE	230	50,000
3	B/MAT NTEMWENE DISPENSAR	245	95,700
4	KIROGINE DISPENSARY	245	21,700
5	B.MAT NDAMENE DISPENSARY	245	83,400
6	B/MAT GANKERE DISPENSARY	245	273,201
7	B/MAT. ČHUNG'ARI DISPENSAR	245	89,850
8	NJURATA DISPENSARY	245	78,000
9	B/MAT KIIRUA DISPENSARY	245	49,800
10	B/MAT. UKUU DISPENSARY	245	99,682
11	B/MAT. BAITIGITU G.K. PRISON	245	98,790
12	WATER DISTRIBUTOR KIBARA	245	30,000
13	IGANE DISPENSARY	245	49,980
14	KATHIRANGA DISPENSARY	245	18,000
15	B/MAT. NYAGENE -NGUIGA BRI	405	20,000
16	GAKURUNE BRIDGE	405	10,289
17	B/NAT. FOR RIIJI BRIDGE	405	100,000
18	ROAD GRADING MAKANDUNE	405	10,689
19	SAND MIITINE WARD ROAD	405	16,048
20	ROAD MAINTENANCE IGOJI	405	34,878
21	ROAD GRADING & CULVERTS	405	200,000
22	ROAD MAINTENANCE & CULVE	405	84,153
23	ROAD MAINTENANCE KARIENE	405	195,428
24	B/MAT THARA GATURI BRIDGE	405	4,400
25	ROAD MAINTENANCE KATHERI	405	10,600
26	SAND KAGWII-KANYANGO BRI	405	49,200
27	B/MAT KAROONJIRI BRIDGE	405	48,488
28	ROAD MAINTENANCE GIAKI	405	30,319
29	ROAD MAINTENANCE MITUNG	405	84,361
30	B/MAT NKUENE WARD CULVER	405	13,773
31	ROAD MAINTENANCE KIBIRICH	405	38,317
32	ROAD MAINTENANCE KITHIRU	405	63,000
33	ROAD MAINTENANCE CHUGU	405	12,398
34	CULVERTS NTAKIRA WARD RO	405	63,500
35	ROAD MAINTENANCE GATIMBI	405	74,000
36	ROAD MAINTENANCE GATIMBI	405	48,600
37	B/MAT ROAD MAINTENANCE T	405	23,085
38	B/MAT FOR KARORO BRIDGE	405	45,720
39	B/MAT. RURIINE DAY SEC SCH	505	49,984
40	STATIONERY KIRIREA DAY SEC	505	95,040
41	STATIONERY RUIBI MIXED SEC	505	89,975
42	BURSARY MWANGANTHIA WA	505	100,000
43	B/MAT. KIAMAKORO POLYTEC	505	26,680
44	B/MAT KARENE DAY SEC	505	56,904
45	B/MAT. GATUATINE DAY SEC	505	79,015
46	BURSARY KIBARANYAKI WAR	505	100,000
47	B/MAT MURI DAY SEC SCH	505	46,000
48	BURSARY KANYAKINE WARD	505	200,000
49	BURSARY KIAGU WARD	505	50,000
50	B/MAT KATHIGU DAY SEC	505	99,400
51	B/MAT. MARAA DAY SEC SCH	505	82,890
52	B/MAT MUGAE DAY SEC. SCH	505	97,586
53	STATIONERY NTONYERO DAY	505	65,115
54	STATIONERY KARIENE DAY SE	505	99,922
55	BURSARY KATHERI WARD	505	113,400
56	B/MAT. KIANTHUMBI DAY SEC.	505	99,200
57	B/MAT KATHITA PRY SCH	505	49,860
58	BURSARY KIAGU WARD	505	239,000
59	BURSARY KIBIRICHIA WARD	505	100,000
60	STATIONERY NTUGI DAY SEC	505	39,860
61	NTURIBI MIXED DAY SEC	505	19,949
62	RUIBI POLYTECHNIC	505	10,000
63	WINDOWS KAIRAA DAY SEC	505	32,450
64	B/MAT UPPER MIKUMBUNE SE	505	99,687
65	B/MAT. NKUBU DAY SEC SCH	505	99,778
66	BURSARY MITUNGUU WARD	505	100,000
67	B/MAT KITHURURI DAY SEC SC	505	99,600
68	B.MAT NKUMARI DAY SEC SCH	505	88,500
69	BURSARY ABOGETA WARD	505	100,000
70	B/MAT NYAGI PRY SCH	505	49,900
71	B/MAT KIONYO PRY SCH	505	81,200
72	B/MAT IRIMBENE PRY SCH	505	59,400
73	LAB EQUIP GAATIA DAY SEC S	505	99,838
74	BURSARY NKUENE WARD	505	93,000
75	BURSARY MIKUMBUNE WARD	505	100,000
76	TEXT BOOKS L/CHURE SEC SCH	505	69,970
77	B/MAT KIANDUNGU PRY SCH	505	49,970
78	BURSARY IGOJI WARD	505	100,000
79	B/MAT GICHICHI PRY SCH	505	36,540
80	B/MAT NJERUNE PRY SCH	505	49,840
81	FURNITURE ST. ELIZABETH SC	505	41,586
82	FURNITURE ST. JOSEPH DAY SE	505	68,000
83	LAB EQUIP KAROE SEC SCH	505	74,998
84	IRONSHEETS RURAMA DAY SE	505	75,000
85	BURSARY MIITINE WARD	505	75,000
86	LAB EQUIP MUREMBU SEC SCH	505	13,800
87	B/MAT MACHIKINE GIRLS SEC	505	65,000
88	MBURUGITI PRY SCH B/MAT.	505	19,600
89	BURSARY CHUGU WARD	505	113,000
90	MUNITHU GIRLS SEC SCHOOL	505	69,960
91	B/MAT. MUNITHU MIXED DAY	505	69,776
92	BURSARY NTAKIRAWARD	505	226,860
93	B/MAT NJUKINJIRU DAY SEC	505	48,066
94	KAINGINYO DAY SEC SCH	505	19,977
95	BURSARY IGOKI WARD	505	100,000
96	B/MAT NTHIMBIRI DAY SEC	505	19,976
97	B/MAT. KARURUNE YOUTH POL	505	9,993
98	BURSARY GATIMBI WARD	505	100,000
99	G/MAT GAUKENE DAY SEC SCH	505	95,650
+02	BURSARY KARIENE WARD	505	200,000
+02	B/MAT. MARIENE	505	99,750
+02	B/MAT KIAMIRIRU DAY SEC SC	505	9,880
+02	RUGETENE DAY SEC SCH	505	49,980
+02	BURSARY RUIRI WARD	505	114,000

+02	B/MAT MUTUMA MIXED DAY S	505	28,480
+02	B/MAT NCHOROIBORO DAY SE	505	74,904
+02	B/MAT OUT LADY PRY SCH	505	29,500
+02	BURSARY THUURA WARD	505	100,000
+02	B/MAT THUURA DAY SEC SCH	505	71,200
+02	NKABUNE DAY SEC SCH	505	96,586
+02	LAB EQUIPMENT RWANYANGE	505	52,380
+02	B/MAT MULATHANKALI SEC.SC	505	99,872
+02	BURSARY GIAKI WARD	505	100,000
+02	B/MAT E.A.P.C IMMANUEL J. SC	505	49,980
+02	B/MAT. NYWERI DAY SEC SCH	505	60,738
+02	B/MAT KAGUMA DAY SEC SCH	505	102,080
+02	KITHIRUNE DAY SEC SCH	505	99,450
+02	PIPES KABIRU ACADEMY	505	18,000
+02	PIPES KABARINE MBWINJERU	900	19,936
+02	PIPES GIKURU MUGWIKURU W/	900	99,960
+02	PIPES MBUYENE S/H G. W/PROJ	900	19,976
+02	PIPES MWATHI W/PROJECT	900	24,971
+02	PIPES KIRIMA WATER PROJECT	900	69,325
+02	PIPES NCAGENE NKANDUNE W/	900	49,782
+02	PIPES KIMURI W/PROJECT	900	99,652
+02	PIPES KIIJA MUTETHIA W/PROJ	900	24,916
+02	KARAENE W/PROJECT	900	45,744
+02	NCEMIA WATER PROJECT	900	24,790
+02	B/MAT. BARANGA W/PROJECT	900	59,936
+02	K-CHEMA S/H GROUP W/PROJE	900	24,908
+02	PIPES MURATI WATER PROJECT	900	39,850
+02	PIPES RUTHITHU W/PROJECT	900	89,932
+02	PIPES KIRIKO WATER PROJECT	900	39,967
+02	PIPES MIRURINE W/PROJECT	900	49,414
+02	PIPES KUURU GATHIRA W/PROJ	900	49,930
+02	KIORU WATER PROJECT	900	49,968
+02	NGUUMA MURIMI W/PROJECT	900	25,000
+02	PIPES MARAA-MURIRI W/PROJE	900	33,991
+02	PIPES UMOJA KARUGWA W/PR	900	82,487
+02	PIPES RWATHI KONGOACEKE	900	84,786
+02	GITINE EGOKI W/LINE	900	25,000
+02	NCOGENE/NKANDONE W/PROJE	900	25,000
+02	PIPES BARUGU W/PROJECT	900	82,489
+02	MWATHI WATER PROJECT	900	25,000
+02	PIPES GAITU KAGUMA W/PROJE	900	50,000
+02	KIAMIKUI WATER PROJECT	900	29,007
+02	PIPES KIRIMA W/PROJECT	900	39,850
+02	GAITU I SEWERAGE ASSOC	900	48,170
+02	KIRIGARA ASS. CHIEF'S CAMP	999	27,144
+02	B/MAT KORU K.T.D.A BUYING C	999	33,000
+02	B/MAT KIBURINE CHIEF'S CAM	999	49,968
+02	B/MAT NTATAT K.T.D.A B. CEN	999	9,000
+02	KATHERI D.O'S OFFICE	999	30,560
+02	B/MAT. KIORU A.I.P.C.A	999	7,872
+02	TREES NG'ONYI FACTORY	999	4,000
+02	B/MAT A.P SECURITY CAMP RU	999	47,900
+02	B/MAT NACIA K.T.D.A BUYING	999	24,000
+02	PIPES L/KITHANGARI W/ASS.	999	49,983
+02	BALLS KATHERI SPORTS CLUB	999	80,000
+02	B/MAT KITHIRUNE A.P LINE	999	66,891
+02	RUBIRI N.I.C.A	999	20,000
+02	EQUIPMENT M.C.K KIENINE CH	999	9,800
+02	MAT. KITHARENE A.I.P.C.A	999	30,000
+02	M.C.K. CIRCUIT	999	11,000
+02	B/MAT K $NINE CHURCHES	999	76,500
+02	H/W MAT SECURITY POST	999	49,978
+02	ST. PETERS M.C.K.	999	9,800
+02	MIKUMBUNE YOUTH SPORTS A	999	50,560
+02	B/MAT/ MURINGA-OKAMORO M	999	49,329
+02	B/MAT. ST. JOHN KWIGA C. CHU	999	37,350
+02	B/MAT KAGURU CATHOLIC CH	999	49,974
+02	B/MAT. JOSEPH ALLAMANO C.	999	50,000
+02	NTAKIRA YOUTH SPORTS	999	19,837
+02	JERICANS KINJO W/GROUP	999	19,800
	LA Sub - Total		**10,869,347**

LA Code	**491**
LA Name	**Meru Municipal Council**

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of Town hall	220	7,220,000
2	Street lighting	230	125,100
3	Gakoromone dispensary	240	317,300
4	Kinoru dispensary	240	84,300
5	Consturction of bridge	405	395,300
6	Gaciuma Bridge	405	378,600
7	Kinoru stadium	705	188,700
8	Makutano mini stage	800	743,400
9	Shauri yako toilet	900	39,300
	LA Sub - Total		**9,492,000**

LA Code	**496**
LA Name	**Meru South County Council**

No	Project Title	Proj. Type	TOTAL
1	KSSL Renovations	205	298,421
2	Extention of Dispensaries	240	666,701
3	Divisional Office	250	185,457
4	Market Rehabilitation	265	198,000
5	Purchase of Computers	300	196,994
6	Purchase of New Vehicle	360	1,242,328
7	KSSL Access Road	405	98,400
8	Rural Access Roads	405	700,000
9	Construction of Classrooms	505	338,982
10	Bridges & Culverts	805	227,555
11	Water Projects	905	348,400
12	Manpower Development	999	851,072
13	Support to ECD Centres	999	63,280
	LA Sub - Total		**5,415,590**

LA Code	**501**
LA Name	**Migori County Council**

No	Project Title	Proj. Type	TOTAL
1	Health Projects	245	1,670,000
2	Roads Rehabilitation	255	1,510,380

3	Rehabilitation of pit latrines	265	41,990
4	Fencing Council Offices and Hall	265	150,000
5	Education Projects	505	2,000,000
6	Revenue Staff Shelters	900	30,000
7	Market Land Acquisition	900	66,000
8	Sori Market Rehabilitation	900	270,000
9	Water Projects	905	462,650
	LA Sub - Total		**6,201,020**

LA Code	506
LA Name	Migori Municipal Council

No	Project Title	Proj. Type	TOTAL
1	ELECTICITY /TRANSFOMER	230	422,339
2	COMPLETION OF DISPENSARIE	245	249,908
3	ACESS ROADS & FOOTBRIDGE	400	1,020,200
4	EDUCATION TRUST FUND	505	387,384
5	WATER SUPPLY	900	720,928
	LA Sub - Total		**2,800,759**

LA Code	511
LA Name	Molo Town Council

No	Project Title	Proj. Type	TOTAL
1	Sachangwan health centre	240	800,000
2	Sirikwa Health centre	240	800,000
3	Murraming of roads	300	430,531
4	Construction of classess - Turi North	500	700,000
5	Chandera laboratory	500	700,000
6	Cleansing of Townships	605	500,857
7	Kiambirira water borehole	900	800,000
8	Koige water borehole	900	800,000
9	Borehole drilling - Molo central	900	800,000
	LA Sub - Total		**6,331,388**

LA Code	516
LA Name	Mombasa Municipal Counci

No	Project Title	Proj. Type	TOTAL
1	Deposit-Shika Adabu Street Lighting	230	5,000
2	Traffic lights(MSA)	230	2,014,901
3	Construction of Mwakirunge Health	240	1,145,534
4	Construction of Miritini Health Cent	240	1,312,000
5	Rehabilitation of Kongowea Health	245	438,815
6	Rehabilitation of Majengo Clinic	245	417,062
7	Rehabilitation of Mvita Clinic	245	692,222
8	Rehabilitation of Tudor Estate	255	781,084
9	Repair of ChangamweEstate House	255	619,174
10	Construction of open air markat-Jom	260	2,113,077
11	Construction of Shika Adabu Open ai	260	1,567,213
12	Rehabilitation of Makupa Market	265	6,908,310
13	Supply of Computer	300	119,640
14	2Tractors	350	4,570,000
15	Purchase of Pick up for Packing secti	350	1,672,000
16	Purchase of Pick up for road section	350	1,672,000
17	Double cab Vehicle	350	2,691,000
18	Canter Lorry for Inspectorate	350	2,131,620
19	Purchase of Trailers Likoni "B" (Reh	350	592,306
20	2 Vespar Scooter	355	280,000
21	Tuk Tuk	360	385,000
22	Nissan x. Trail Car for Town clerk	360	2,866,157
23	Civic Car	360	5,550,000
24	Repair of Machinery & Vehicles	365	542,670
25	Storm water drainage	405	259,425
26	Construction -Drainage Musikiti Nur	405	541,750
27	Rehabilitation of feeder roads	405	1,529,953
28	Kongowea Estate Road	405	7,591,666
29	Rehabilitation of Maweni Feeder R	405	1,564,753
30	Maint. of selected Roads within Mo	405	4,173,218
31	Shimanzi Road	405	13,024,669
32	Old Malindi Road	405	12,300,000
33	Murram, hot premix & other road ma	405	9,650,868
34	Renovation of Roads-Kongowea	405	1,409,844
35	Completion of classrooms-Sacred He	500	80,125
36	Construction of Umoja Primary Scho	500	1,035,616
37	Construction of Jomvu Kuu Commu	500	641,545
38	Construction of classroom-Concordia	500	497,236
39	Construction of Kikowani Primary S	500	891,680
40	Construction of classrooms-Mtopang	500	1,046,750
41	Construction of classrooms-Mikinda	500	2,112,012
42	Rehabilitation of Shimo la Tewa	505	860,852
43	Renovation of Sacred Heart Primary	505	186,633
44	Rehabilitation of Ronard Ngala Prim	505	1,566,063
45	Rehabilitation of Kongowea Primary	505	431,845
46	Rehabilitation of Ganjoni Primary Sc	505	757,088
47	Rehabilitation of Utange Primary Sch	505	323,015
48	Rehabilitation of Mbaraki Primary Sc	505	131,575
49	Rehabilitation of Mombassa Primary	505	902,155
50	Renovation of Bondeni Primary Scho	505	968,505
51	Rehabilitation of Central Girls Prima	505	1,507,928
52	Rehabilitation of Tom Mboya Primar	505	939,894
53	Rehabilitation of Majaoni Primary Sc	505	90,202
54	Renovation of Mbehani Primary Sch	505	883,694
55	Construction Perimeter wall-Mikinda	505	1,168,583
56	Rehabilitation of Makande Primary-P	505	844,569
57	Rehabilitation of Kaloleni Primary S	505	793,318
58	Renovation of Makupa Primary Scho	505	1,259,502
59	Rehabilitation of Tononoka Sociol H	705	441,414
60	Construction VIP Toilets-Chaani Pri	900	633,583
61	Construction of well-Mkoroshoni	900	248,339
62	Rehabilitation of Kingorani storm wa	900	593,550
63	Drilling of Borehole-Mwembe Tayari	900	333,000
64	Generator for Town Hall	999	1,852,000
65	Mombassa Beautification Project	999	3,023,019
66	Provision of Police Container Post	999	331,506
67	Tender Advertisment	999	396,699
68	Hire of Machinery & Plans	999	228,050
69	Compensation of Cashnuts Trees	999	66,000
70	Unallocated VAT	999	65,639
71	Rehabilitation of Kiembeni	999	500,940
72	Supply of Coral Blocks	999	102,683

LA Sub - Total	121,869,738

LA Code	521
LA Name	Mount Elgon County Council

No	Project Title	Proj. Type	TOTAL
1	EDUCATION SCHOOLS REHABI	902	628,000
2	WATER & SANITATION	903	195,426
3	CONSTRUCTION OF GUEST HOU	905	1,316,417
4	VALAUTION ROLL	909	640,000
5	STRATEGIC PLAN	910	500,000
6	ROAD MAINTENANCE & BRIDG	912	630,000
	LA Sub - Total		3,909,843

LA Code	526
LA Name	Moyale County Council

No	Project Title	Proj. Type	TOTAL
1	VALUATION ROLL	100	600,000
2	CONSTRUCTION OF DISPENSAR	240	140,000
3	MARKET STALL CONSTRUCTIO	260	550,000
4	PURCHASE OF OFFICE FURNITU	310	140,000
5	DABEL & MANYATTA SCHOOL	500	150,000
6	NURSERY SCHOOL DEVELOPM	500	150,000
7	ENVIRONMENT & CONSERVAN	605	445,200
8	WATER SOURCES DEVELOPME	900	250,000
9	PUBLIC NATIONAL LIBRARY	999	170,000
	LA Sub - Total		2,595,200

LA Code	536
LA Name	Muhoroni Town Council

No	Project Title	Proj. Type	TOTAL
1	Slaughter House Construction	210	350,000
2	God-Nyithindo Dispensary	240	350,000
3	Road maintenance	405	650,000
4	Social Hall Construction	700	2,000,000
5	4th Africities	999.	154,000
	LA Sub - Total		3,504,000

LA Code	541
LA Name	Mumias Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Town Hall	200	3,169,745
2	Electricity installation (Mumias Nort	230	80,000
3	Construction/Improvement of clinics	240	645,000
4	Market toilets	260	169,169
5	Purchase of Computers	300	253,274
6	Road works	405	1,529,790
7	Constrution of dorminotry (matawa)	500	65,000
8	Shianda Polytechnic	500	30,000
9	Development of schools	500	1,225,000
10	Support to sports in wards	700	175,000
11	Springs & Wells in wards	900	460,000
12	Land Compensation (Eluche)	999	128,000
13	Provision of Arresters (Mayoni)	999	45,000
14	Land for Police camp (lusheya)	999	100,000
15	Poverty Eradication (Mayoni)	999	100,000
16	Support to micro projects (Matawa)	999	80,000
17	Cattle dip (Matawa)	999	25,000
18	HIV/AIDS programmes in wards	999	170,000
19	Bursaries in wards	999	585,000
20	Support to groups in wards	999	220,000
	LA Sub - Total		9,254,978

LA Code	546
LA Name	Murang'a County Council

No	Project Title	Proj. Type	TOTAL
1	Gitaro Dispensary	240	26,508
2	Mirira Dispensary	240	182,932
3	Rau dispensary	240	2,725
4	Nyangiti Market	240	97,390
5	Kiria Dispensary	240	27,800
6	Rwathia Dispensary	240	81,500
7	Grader repair	365	750,000
8	Kanda Play Ground	400	78,300
9	Moulding Culverts	405	16,500
10	Michuki Youth Polytechnic	505	124,600
11	Education Zonal ofice	505	198,700
12	Karima-ini Secondary School	505	78,000
13	Bursary	505	150,000
14	Gachogi Primary School	505	23,425
15	Karurumo Secondary School	505	86,000
16	Bursary	505	46,000
17	Nyakihai Secondary School	505	159,539
18	Kiangachi Secondary School	505	55,500
19	Kiriko secondary school	505	190,000
20	Muchungucha Water Project	905	488,450
21	Kandegenye Water Project	905	112,050
22	Kihari Water Project	905	24,499
23	Kamune Keni road murraming	999	166,000
24	Gitugi Market	999	75,000
25	Gathiru Police Post	999	50,400
26	Gitugi Market	999	299,125
27	Kirembo road labour	999	6,300
28	Kamakwa road hardcore	999	80,000
29	Levelling kiangochi road	999	20,400
30	Kimathi Secondary School	999	12,000
31	Levelling Gatei Road	999	34,900
32	Gakurwe/Mabere road	999	134,500
33	Kiruri Police Post	999	49,925
34	Mkt Murraming Kanyenya-ini	999	247,000
35	Wanjerere Police Post	999	148,400
36	Levelling kiangochi road	999	20,400
37	Kiawambogo Police Post	999	60,500

LA Sub - Total	4,405,268

LA Code	551
LA Name	Murang'a Municipal Counci

No	Project Title	Proj. Type	TOTAL
1	MUKUYU MARKET STALLS	265	3,316,266
2	ROADS CONSTRUCTION	410	2,945,886
3	LIBRARY CONSTRUCTION	500	1,000,000
	LA Sub - Total		7,262,152

LA Code	556
LA Name	Mwingi County Council

No	Project Title	Proj. Type	TOTAL
1	OFFICE CONSTRUCTION	205	1,259,842
2	HEALTH(DISPENSARIES)	240	997,190
3	MARKET REHABILITATION	265	154,064
4	VEHICLE REHABILITATION	365	1,480,000
5	ROADS GRADING	405	1,683,505
6	EDUCATION(C/ROOM,D/H,LIB&	500	4,629,944
7	GAME RESERVE	900	12,500
	LA Sub - Total		10,217,045

LA Code	561
LA Name	Mwingi Town Council

No	Project Title	Proj. Type	TOTAL
1	Preparation of abstract of Accounts	100	153,000
2	Construction of despensary K/K	245	189,090
3	Construction of Social Hall Mwingi/I	250	59,853
4	Grading of town roads	405	2,510
5	Rehabilitation of Roads to Kivou pry	405	116,212
6	Rehabilitation of Roads Kyanundu-N	405	198,328
7	Construction of Itendeu Sec. School	500	173,858
8	Construction of 1 class Musukini Pry	505	99,751
9	Construction of workshop Mwingi Y	505	151,750
10	Construction of Nzeluni Sec. School	505	95,118
11	Construction of Katalwa Sec. School	505	99,956
12	Construction of 1 class Kalisasi Pry.	505	135,509
13	Construction of Ilalambyu Sec. Scho	505	36,416
14	Construction of 1 class Kamunyu Pry	505	79,924
15	Construction of 1 class Kauswini Pry	505	95,933
16	Construction of 1 class Kitinga Pry.	505	99,122
17	Digging of a borehole Kivou /Enziu	900	890
18	Provision of Bursaries K/K	999	98,000
19	Provision of Bursaries Kavuvwani w	999	100,000
20	Provision of Bursaries K/K	999	94,500
21	Councillors Educational Tour	999	577,810
22	Bursaries Katalwa/Nzeluni ward	999	112,000
	LA Sub - Total		2,769,530

LA Code	566
LA Name	Naivasha Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Settlement of Squatters	260	508,850
2	Old Market Rehabilitation	265	282,325
3	Purchase of Motor Vehicles	360	1,416,200
4	Kabati Roads Repair	405	40,670
5	Maraigushu Road Excavation	405	228,341
6	ECD Centre Karagita	500	234,513
7	Kabati Pry School	500	112,115
8	Purchase of School Desks	505	116,000
9	Classroom Gituru Sec School	505	108,726
10	Kamere Water Project	905	201,604
11	Gathengera Water Project	905	108,850
12	Nyamathi Water Project	905	361,650
	LA Sub - Total		3,719,844

LA Code	571
LA Name	Nakuru County Council

No	Project Title	Proj. Type	TOTAL
1	Olenguruone Bus Park	210	612,337
2	Tipper Lorry	350	3,331,034
3	5 Motor cycles	355	1,622,756
4	Laying of Culverts	405	1,808,273
5	NCCK Community Water Project	900	168,298
6	Land Acquisition(Subukia,Elburgon,	999	4,900,000
	LA Sub - Total		12,442,698

LA Code	576
LA Name	Nakuru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Street Lights V. Rds	235	2,021,352
2	Bondeni Martenity Theatre	245	276,109
3	Stone Fence- L.Clinic	245	349,100
4	Purchase of computers & Networkin	300	2,315,131
5	Rhino Safe (Cash office)	315	719,200
6	Storm Water drain Kirinyaga Rd	405	5,542,304
7	Storm Water drain Kapenguria Rd	405	823,881
8	Storm Water drain Kaptembwo Rd	405	1,623,002
9	Storm Water drain Baringo Rd	405	766,714
10	Storm Water drain Watende Rd	405	992,204
11	Storm Water drain A. Kodhek Rd	405	1,139,217
12	Storm Water drain M. Rd	405	596,709
13	Parking Shed	800	313,757
14	Public Toilet Viwanda	805	200,000
15	Box Culvert - Mombasa /Flamingo R	805	541,010
16	Box Culvert - Barut	805	2,057,824
17	Gravelling Mumias Rd	805	553,946
18	Box Culvert Wareng St/ Flamingo	805	683,540
19	Strorm Water D. Morogi Rd.	805	2,199,286
20	Building Culverts (Depot)	805	1,159,876

21	Assets Valuation	999	850,000
22	Valuation Roll	999	5,000,000
23	Mayors Office	999	77,520
	LA Sub - Total		30,801,682

LA Code	581
LA Name	Nambale Town Council

No	Project Title	Proj. Type	TOTAL
1	Office construction	205	1,200,600
2	Rehabilitation of rural access road	405	240,000
3	construction of ECD classroom	500	40,000
4	Bursary to bright students	505	40,000
5	construction of pit latrine	900	25,000
6	Protection and rehabilitation of sprin	905	118,000
7	Opening of drainagees in town	999	60,000
8	Purchase of land	999	20,000
9	Subdivision of dispensary land	999	25,000
	LA Sub - Total		1,768,600

LA Code	586
LA Name	Nandi County Council

No	Project Title	Proj. Type	TOTAL
1	KEBEN DISPENSARY	240	194,830
2	KIPKOROR DISPENSARY	240	200,000
3	SIRWA DISPENSARY	240	198,673
4	SONGHOR DISPENSARY	240	110,000
5	SOBA DISPENSARY	240	74,150
6	SOCHOI DISPENSARY	240	200,000
7	CHEPKUNYUK DISPENSARY	240	172,113
8	MOBGO VALLEY DISPENSARY	240	30,000
9	KAPKOROS DISPENSARY	240	168,210
10	SETEK DISPENSARY	240	194,190
11	MUGEN DISPENSARY	240	66,000
12	KIBWARENG DISPENSARY	240	139,160
13	CHEMOGONJA DISPENSARY	240	32,870
14	KIMONDI DISPENSARY	240	15,140
15	KAPCHUMBA DISPENSARY	240	167,224
16	SIKSIK DISPENSARY	240	142,400
17	KAPKOLEI DISPENSARY	240	138,350
18	KABUNYERIA DISPENSARY	240	158,000
19	CHEPKEMEL BRIDGE	240	74,520
20	KAPTUMEK SEC. SCHOOL	500	173,574
21	CHEPKOBER PR. SCHOOL	500	73,180
22	KAPSAOS SEC. SCHOOL	500	200,000
23	KIMNGOROR PR. SCHOOL	500	150,932
24	ST. LUKE BIRIBIRIET	500	200,000
25	CHEPTWOLIO SEC. SCHOOL	500	140,502
26	KAPLELACH PR. SCHOOL	500	100,000
27	KOISOLIK SEC SCHOOL	500	163,278
28	CHEPKUNY SEC. SCHOOL	500	150,000
29	FR. TOROR PR. SCHOOL	500	70,780
30	SIWO SEC SCHOOL	500	289,600
31	ST. JOSEPH KAPKENYELOI SEC.	500	78,600
32	CHEPTONON SEC. SCHOOL	500	100,880
33	KAPLONYO PR. SCHOOL	500	187,550
34	KABOROWA PR. SCHOOL	500	125,450
35	KAMARINI PR. SCHOOL	500	106,750
36	KOMBE SEC. SCHOOL	500	150,000
37	FR. KHUN SEC. SCHOOL	500	200,000
38	NDAPTABWA SEC SCHOOL	500	200,000
39	NDUBENETI SEC SCHOOL	500	155,984
40	OLDOLDOL PR SCHOOL	500	80,000
41	EMDIN WATER PROJECT	900	102,480
42	KAPSIRICHOI WATER PROJECT	900	167,605
43	KAMELILO WATER PROJECT	900	128,320
44	GRADING OF ROADS	999	1,140,000
45	VEHICLE PARKING YARD	999	1,000,000
46	NANDI AGRICULTURAL SHOW	999	3,000,000
47	KOIBEM CATTLE DIP	999	171,990
48	SIGOT WATER PROJECT	999	92,700
49	KIPTANG CATTLE DIP	999	110,000
50	KURGUNG WATER PROJECT	999	156,750
51	KAMUNGAN CATTLE DIP	999	200,000
52	KIPSUMBAI CATTLE DIP	999	144,302
53	KIPKARREN WATER PROJECT	999	75,000
	LA Sub - Total		12,062,037

LA Code	591
LA Name	Nandi Hills Town Council

No	Project Title	Proj. Type	TOTAL
1	VALUATION ROLL	100	230,160
2	HEALTH CENTRES	240	510,090
3	ENVIRONMENTAL AUDIT	240	80,000
4	PUBLIC TOILET	260	76,050
5	COMPUTER	300	143,600
6	CONFERENCE CHAIRS	310	180,000
7	SCHOOLS	500	452,136
8	BURSARIES	505	342,000
9	ROADS	805	362,410
10	WATER PROJECTS	900	363,450
	LA Sub - Total		2,739,896

LA Code	596
LA Name	Nanyuki Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Beautifiacation/Fencing of Central P	220	1,023,090
2	Construction of Bridges	220	2,970,984
3	Rehabilitation of Town Hall	240	257,846
4	Health Dispensary (Nturukuma)	240	1,486,874
5	Health Dispensary (Likii)	240	916,280
6	Purchase of vehicle (Toyota Cruiser)	360	2,804,492
7	Opening of New Roads (Railway)	400	1,698,964
8	Opening of New Roads (Central)	400	321,455
9	Opening of Earth Roads (All Wards)	400	849,143
10	Murraming of Roads	405	1,923,777
11	Rehabilitation of Roads & Drains	405	1,516,534

12	Upgrading of Valution Roll	900	5,920,000
13	Upgrading of Drainage Systems (Bia	900	847,433
14	Extension of Ichuga Waterline	900	3,776,615
15	Rehabilitation of Water Distribution	905	2,178,361
16	Water meters	999	882,000
	LA Sub - Total		**29,373,848**

LA Code	**601**
LA Name	**Narok County Council**

No	Project Title	Proj. Type	TOTAL
1	COUNCILLORS OFFICE	200	250,000
2	ENTONTOL DISPENSARY	240	180,000
3	NAIRAGIE ENKARE HEALTH CE	240	50,000
4	LAILA DISPENSARY	240	200,000
5	SOGOO HEALTH CENTRE	240	30,000
6	OLCHORRO HEALTH CENTRE	240	150,000
7	SAPTET COMMUNITY DISPENS	240	35,000
8	OLMESUTIE DISPENSARY	240	84,000
9	ONGATA NAADO HEALTH CENT	240	50,000
10	OLOLULNGA HEALTH CENTRE	240	200,000
11	DISPENSARY	240	50,000
12	EMURUA DIKIRR DISPENSARY	240	250,000
13	OLOLOIPANGEL BRIDGE	405	100,000
14	KILUSU KUTO ROAD	405	200,000
15	EMITIK-KIMOGORO ROAD	405	80,000
16	NGOSWANI ENKIU ROAD	405	100,000
17	OLCHORRO AND OLERUET ROA	405	281,941
18	OLOKURTO INTASHAT ROAD	405	450,000
19	OLPUKOTI SECONDARY SCHOO	500	100,000
20	ENARAMATISHOREKI PRIMARY	500	600,000
21	OLMEKENYU SECONDARY SCH	500	100,000
22	MELELO SECONDARY SCHOOL	500	100,000
23	OLOSIYIOI PRIMARY SCHOOL	500	35,000
24	ILADORU NURSERY SCHOOL	500	45,000
25	EOR-EWUASO PRIMARY SCHOO	500	100,000
26	ENTINKI PRIMARY SCHOOL	500	30,000
27	OLASHAPANI PRIMARY SCHOO	500	37,000
28	OLASITI BOARDING PRIMARY S	500	401,500
29	OLTANKI NURSERY SCHOOL	500	50,000
30	OLE SITO PRIMARY SCHOOL	500	162,000
31	ENKIDIKIRROTO NURSERY SCH	500	140,000
32	OLOOLTUROT NURSERY SCHO	500	35,000
33	MOSIRO BOARDING SCHOOL	500	100,000
34	TALEK PRIMARY SCHOOL	500	150,000
35	OLESERE NURSERY SCHOOL	500	100,000
36	MUKULIET PRIMARY SCHOOL	500	50,000
37	ENAIBOR AJIJIK PRIMARY SCH	500	30,000
38	ENESAMBULAI PRIMARY SCHO	500	30,000
39	ILKIMATI PRIMARY SCHOOL	500	50,000
40	SAKUTIEK PRIMARY SCHOOL	500	246,000
41	KAMONDI PRIMARY SCHOOL	500	30,000
42	NKIMPA PRIMARY SCHOOL	500	40,000
43	OLTULELEI PRIMARY SCHOOL	500	108,000
44	ELANGA ENTERIT PRIMARY SC	500	100,000
45	NTUKA PRIMARY SCHOOL	500	40,000
46	ENOOBARBALI PRIMARY SCHO	500	50,000
47	ENOOBARBALI NURSERY SCHO	500	100,000
48	EOR-EKULE SECONDARY SCHO	500	100,000
49	OLE PARIATA PRIMARY SCHOO	500	40,000
50	ILPARTIMARO NURSERY SCHO	500	10,000
51	OLGILAI PRIMARY SCHOOL	500	50,000
52	OSUPUKO-OIROBI PRIMARY SC	500	50,000
53	KANUNKA PRIMARY SCHOOL	500	50,000
54	NASERIAN PRIMARY SCHOOL	500	50,000
55	KOSIKA NURSERY SCHOOL	500	50,000
56	NKOISUSU NURSERY SCHOOL	500	50,000
57	ENOOBARBARLI PRIMARY SCH	500	30,000
58	ENARIBOO PRIMARY SCHOOL	500	100,000
59	ENEGETIA SECONDARY SCHOO	500	50,000
60	KISIRIRI SECONDARY SCHOOL	500	100,000
61	EOR-EKULE PRIMARY SCHOOL	500	20,000
62	OLORUPA PRIMARY SCHOOL	500	40,000
63	OLGOS LEKIPORR SECONDARY	500	200,000
64	ISENETO BOARDING PRIMARY	500	272,600
65	ILCHORROI PRIMARY SCHOOL	500	100,000
66	ENOOSEYIA PRIMARY SCHOOL	500	50,000
67	OLE KASALE MORLOO PRI SCH	500	40,000
68	LENGUSILO NURSERY SCHOOL	500	50,000
69	ISENETO PRIMARY SCHOL	500	319,000
70	LESHUTA OLOSIRUA/NURSERY	500	25,000
71	OLOMOROOJ NURSERY SCHOO	500	25,000
72	OLOSIRUA PRIMARY SCHOOL	500	40,000
73	EOR-ENKITOK PRIMARY SCHO	500	50,000
74	OLOIROWUA PRIMARY SCHOO	500	100,000
75	LEMEK MISSION NURSERY SCH	500	100,000
76	OSINANTEI NURSERY SCHOOL	500	47,000
77	ENAIREBUK NURSERY SCHOOL	500	70,000
78	OSUKUNUA NURSERY SCHOOL	500	63,000
79	OLENKOMEI PRIMARY SCHOOL	500	50,000
80	OLPUSIMORU SECONDARY SCH	500	320,000
81	OLPUSIMORU SECONDARY SCH	500	300,000
82	ENKIPETIPET OLPUSARE SCHO	500	140,000
83	NKOILALE PRIMARY SCHOOL	500	600,000
84	ST. ANTHONY SECONDARY SC	500	100,000
85	SIKIRRAR NURSERY SCHOOL	500	50,000
86	KENETI PRIMARY SCHOOL	500	50,000
87	OLKIMITARE NURSERY SCHOO	500	40,600
88	SOGOO SECONDARY SCHOOL	500	30,000
89	OLE NTAYIA PRIMARY SCHOOL	500	40,000
90	OLOPIRIK PRIMARY SCHOOL	500	50,000
91	ILKUJUKA PRIMARY SCHOOL	500	51,000
92	OLPUSIMORU SECONDARY SCH	500	230,000
93	ESOIT PRIMARY SCHOOL	500	300,000
94	NTIMAMA RIDGE PRIMARY SC	500	30,000
95	OLCHORRO SECONDARY SCHO	500	30,000
96	OLKERI PRIMARY SCHOOL	500	30,000
97	OLE MWANIK PRIMARY SCHOO	500	30,000
98	MURUA PRIMARY SCHOOL	500	20,000
99	ENTIAK NURSERY SCHOOL	500	20,000
+02	IIKERIN BOARDING SCHOOL	500	50,000
+02	OSITETI NURSERY SCHOOL	500	200,000
+02	OYARATA PRIMARY SCHOOL	500	50,000
+02	ST. ANTHONY SECONDARY SC	500	321,600
+02	SANAET PRIMARY SCHOOL	500	30,000
+02	IRETET NURSERY SCHOOL	500	20,000

+02	MPUYAYI NURSERY SCHOOL	500	20,000
+02	OLCHORRO PRIMARY SCHOOL	500	30,000
+02	KOTEL NURSERY SCHOOL	500	50,000
+02	OLORROPIL SECONDARY SCHO	500	341,441
+02	EMURUA DIKIRR NURSERY SC	500	150,000
+02	OUR LADY OF ANGLE MARINW	500	40,000
+02	EMOROGI NURSERY SCHOOL	500	100,000
+02	MOGOIYET SECONDARY SCHO	500	20,000
+02	OLE POLOS NURSERY SCHOOL	500	50,000
+02	ESUPUKIAI NURSERY SCHOOL	500	50,000
+02	ENKARE NGIRO NURSERY SCH	500	100,000
+02	OLOONGERIN PRIMARY SCHOO	500	50,000
+02	KIKURRUKUR NURSERY SCHO	500	50,000
+02	ILKIREMISHO PRIMARY SCHOO	500	158,400
+02	OLDONYIO ORASHA PRIMARY	500	65,000
+02	ENTASHATA NURSERY SCHOOL	500	47,000
+02	KONE PRIMARY SCHOOL	500	51,000
+02	ERUPATA PRIMARY SCHOOL	500	50,000
+02	OLDOINYO NURSERY SCHOOL	500	47,000
+02	MURJA NURSERY SCHOOL	500	51,000
+02	SAGAMIAN SECONDARY SCHO	500	80,000
+02	OLCHORRO ONYOKIE WATER P	900	85,000
+02	MEEYU WATER PROJECT	900	30,000
+02	ENTIAIPIRI IRRIGATION	900	50,000
+02	CHEPKIRIB WATER PROJECT	900	400,000
+02	ELANGATA ENTERIT IRRIGATIO	900	100,000
+02	MOSIRO IRRIGATION PROJECT	900	49,500
+02	OLE PISHIET WATER PROJECT	900	50,000
+02	WATER DAM	900	50,000
+02	AITONG WATER PROJECT	900	208,400
+02	LALUK WATER PROJECT	900	50,000
+02	NKERESURENI WATER DAM	900	50,000
+02	OLE TARKASH DAM	900	244,000
+02	ESINONI WATER DAM	900	100,000
+02	OLTEPESI SILANGA WATER PR	900	50,000
+02	ILMOTIOK WATER PROJECT	900	50,000
+02	NGURARET WATER PROJECT	900	50,000
+02	KAPTUGEN WATER PROJECT	900	50,000
+02	CHEPKUPEI WATER PROJECT	900	100,000
+02	CHEPWENDO WATER PROJECT	900	40,000
+02	KIMOGORO WATER PROJECT	900	45,000
+02	NKOSESIA WATER PROJECT	900	100,000
+02	SINENDOK WATER SPRING	900	45,000
+02	REPAIR OF OLBALBAL WATER	905	50,000
+02	E.A.P.C CHURCH ILKIREMISHO	999	20,000
+02	OLKORROI WOMEN GROUP	999	50,000
+02	A.I.C CHURCH OLKORROI	999	20,000
+02	FULL GOSPEL CHURCH ERUSIAI	999	10,000
+02	UPENDO WOMEN GROUP	999	30,000
+02	FULL GOSPEL CHURCH ILKIRE	999	20,000
+02	EVANGELICAL CHURCH OLOIK	999	20,000
+02	OLOIRIEN WOMEN GROUP	999	250,000
+02	NANINGORI WOMEN GROUP	999	100,000
+02	FULL GOSPEL CHURCH MOSIRO	999	50,000
+02	DISABLES MOSIRO WARD	999	40,000
+02	P.C.E.A SAKUTIEK	999	10,000
+02	EWASO NYIRO KENYA CHURCH	999	50,000
+02	P.A.G CHURCH MAJI MOTO	999	40,000
+02	MAJI MOTO DISABLED GROUP	999	35,000
+02	MESHUKI OLOOLTUROT	999	100,000
+02	SAGAMIAN CHIEF'S OFFICE	999	30,000
+02	MOGOIYWET TEA BUYING CEN	999	20,000
+02	REDEEMED GOSPEL CHURCH	999	50,000
+02	FLYING HORSE LTD (GENERAT	999	130,000
+02	FREE PENTECOSTAL FELLOWS	999	20,000
+02	OLASHAIKI FULL GOSPEL	999	20,000
+02	EVANGELICAL CHURCH	999	20,000
+02	FULL GOSPEL CHURCHES OF K	999	20,000
+02	PARKARARA SHEEP DIP	999	30,000
+02	BATMOS CHURCH OYARATA	999	20,000
+02	NGARAM S.D.A CHURCH	999	20,000
+02	OUTREACH EOR-EKULE CHURC	999	20,000
+02	ENKARE NANYOKIE YOUTH GR	999	45,000
+02	OLKIRIANE CHIEF'S OFFICE	999	30,000
+02	ACK-NAROK INTEGRATED DEV	999	50,000
+02	DISABLES-ONGATA NAADO WA	999	50,000
+02	CHRISTIAN MISSION FELLOWS	999	50,000
+02	NASERIAN WOMEN GROUP	999	20,000
+02	MATONYOK WOMEN GROUP	999	20,000
+02	BABTIZE OLOPIKIDONGOE	999	20,000
+02	KORMOTO A.I.C CHURCH	999	50,000
+02	NARAMAT WOMEN GROUP	999	20,000
+02	A.I.C ENOOSEYIA	999	10,000
+02	MELILI PASTOR FELLOWSHIP	999	40,000
+02	A.I.C OLOOMBOKISHI	999	20,000
+02	P.A.G CHURCH OLGOS	999	20,000
+02	KIMELOK YOUTH GROUP	999	20,000
+02	SEKEROT WOMEN GROUP	999	20,000
+02	NARAMAT WOMEN GROUP	999	20,000
+02	ERETO YOUTH GROUP	999	20,000
+02	COMMUNITY CHRISTIAN CHUR	999	20,000
	LA Sub - Total		**16,862,982**

LA Code	**606**
LA Name	**Narok Town Council**

No	Project Title	Proj. Type	TOTAL
1	Slauhter Houes (Skin Banda)	210	730,000
2	Bus park Electricity (Down Payment)	230	32,480
3	Renovation Of Health Cener _Naisuy	245	150,000
4	Purchase of Refuse Collection Tracto	350	2,817,500
5	Roads Grading (RMLF&P.Cess)	405	1,611,964
6	Construction of Sikinder Bridge	405	209,500
7	Construction of classrooms	500	215,000
	LA Sub - Total		**5,766,444**

LA Code	**616**
LA Name	**yahururu Municipal Counc**

No	Project Title	Proj. Type	TOTAL
1	MANGUO FOOTBRIDGE	100	833,464
2	MAINA FOOTBRIDGE	100	11,495
3	STADIUM WALL	210	37,020
4	SOCIAL HALL BUILDING	210	1,826,191

5	NEW MARKET	250	187,064
6	MACHARIA ROAD	400	606,278
7	SEREMARA ROAD	400	231,418
8	HOSPITAL ROAD	400	2,873,769
9	BISHOP PAYARO SECONDARY S	400	387,587
10	NGARE NAROK ROAD	400	132,665
11	MARIAKANI PRIMARY SCHOOL	500	329,452
12	MUTHAIGA POLICE POST	999	21,701
	LA Sub - Total		**7,478,104**

LA Code	621
LA Name	Nyamache Town Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of drafts	100	30,000
2	Continuation of office block	200	79,854
3	Physical Development Plan	200	15,678
4	Bus park development	400	167,600
5	Rehabilitation of markets	900	94,340
6	Water springs protection	900	490,000
	LA Sub - Total		**877,472**

LA Code	626
LA Name	Nyamarambe Town Council

No	Project Title	Proj. Type	TOTAL
1	Completion of dispensary		164,500
2	Water Springs		143,000
3	Water Tanks		8,500
4	Improvement of Roads		857,150
	LA Sub - Total		**1,173,150**

LA Code	631
LA Name	Nyambene County Council

No	Project Title	Proj. Type	TOTAL
1	Bridges repair and maintenance	240	1,286,371
2	Planning & Fencing of Markets	260	156,800
3	purchase of motor grader	260	17,228,000
4	Assistance to disabled	260	23,600
5	Staff Training and Leaders Education	260	2,000,249
6	School Bursaries	260	4,570,000
7	County Council Canteen	260	325,598
8	Market Murraming & Sanitation	260	1,056,855
9	Road Grading & Murraming	260	2,422,146
10	Purchase of Water Pipes	260	70,000
11	Afforestation and tree nursary	278	24,664
	LA Sub - Total		**29,164,283**

LA Code	636
LA Name	Nyamira County Council

No	Project Title	Proj. Type	TOTAL
1	Valuation roll	100	1,000,000
2	Chepilat market Shades	200	33,500
3	Ekerubo Disp.	240	394,526
4	Nyangweta Dispensary	240	321,690
5	Mwongori Dispensary	245	250,500
6	Ogango Dispensary	245	300,000
7	Gianchore/Eronge Dispensary	245	18,000
8	Toilet- mochenwa market	265	40,690
9	Toilet- Chepilat market	265	37,000
10	Purchase of vehicle	350	1,748,910
11	Roads Manga ward	405	60,000
12	Roads Gesiaga ward	405	40,000
13	Roads/Bridges miruka ward	405	18,100
14	Roads Keera ward	405	100,000
15	Ikonge Backstreet	405	629,000
16	Miruka Backstreets	405	974,000
17	Roads Bomwagamo ward	405	103,240
18	Roads Motagara ward	405	83,000
19	Roads kemera ward	405	100,000
20	Roads Bogichora ward	405	100,000
21	Roads Magwagwa ward	405	100,000
22	Roads Kiangeni ward	405	100,000
23	Roads Mekenene ward	405	100,000
24	Roads Rigoma ward	405	100,000
25	Roads Gachuba ward	405	100,000
26	Roads Gesima ward	405	100,000
27	Ekenyoro Secondary school	505	146,900
28	Kerema Youth Polytechnic	505	6,000
29	Bomorito Pry School	505	289,320
30	Manga springs	905	23,850
	LA Sub - Total		**7,418,226**

LA Code	641
LA Name	Nyamira Town Council

No	Project Title	Proj. Type	TOTAL
1	Council Seal	100	9,860
2	Town Hall	210	478,348
3	Concervancy	210	55,662
4	Public Toilet	210	10,000
5	Design for recreation centre	210	10,000
6	Gabbage Collection Equipments	320	5,232
7	Openning Access Roads	400	1,074,344
8	Protection of Water Spring	905	15,000
9	Burseries	999	198,000
10	Redundancy KIT	999	1,020,000
	LA Sub - Total		**2,876,446**

LA Code	646
LA Name	Nyandarua County Council

No	Project Title	Proj. Type	TOTAL
1	LAB EQUIPMENT KIRIKO DISPE	240	100,000
2	BAARI DISPENSARY	240	453,447
3	MIKARO DISPENSARY	240	50,000
4	SUBUKU DISPENSARY	240	100,000
5	MUNYAKA HEALTH CENTRE	240	350,000
6	MICROSCOPE GATHANJI DISPE	240	31,900
7	DISPENSARY-LERESHWA	240	201,405
8	OL-JORO-OROK DISPENSARY	240	60,330
9	GITHIORO MARKET	265	36,994
10	ROAD GRADING -N.KINANGOP	400	370,214
11	REPAIR OF GRADERS	400	2,521,741
12	JACARADA PRY GATIMU WARD	400	50,000
13	STAFF TRAINING CAPACITY BU	400	626,500
14	GITWE WATER TANK	400	103,200
15	MATURA BRIDGE	400	161,695
16	ROAD GRADING MURUNGARU	400	214,737
17	ROAD GRADING- MAGUMU WA	400	19,700
18	GRADING FEEDER ROADS-NYA	400	449,300
19	FEEDER ROADS-OLJOROLOK	400	101,807
20	CIVIC VEHICLE	400	4,997,963
21	SPORTS SUPPORT IN THE DISTR	400	360,000
22	KIHEO PRIMARY	400	102,138
23	ROAD GRADING -KIPIPIRI WAR	400	58,200
24	GATONDO DISPENSARY WANJO	400	71,190
25	ROAD GRADING-NDONDORI	400	175,630
26	ROAD GRADING MURUAKI	400	185,000
27	MUNANDA - KIBATHI BRIDGE	405	110,000
28	CHIEF CAMP WANJOHI WARD	405	153,640
29	HENI SEC DINING HALL	500	152,400
30	KWA NJORA SPECIAL CLASS	500	210,545
31	KIAMBOGO PRY SCH TOILET	500	142,503
32	NJABINI SPECIAL CLASS	500	406,256
33	MICHORWI PRIMARY SCHOOL	500	63,100
34	MWANGAZA KIMBO, KAHIGA	500	50,000
35	MUTHIGA POLICE POST	500	50,215
36	MWIHOKO PRIMARY SCHOOL	505	20,000
37	KABURUTI PRIMARY SCHOOL	505	60,000
38	GATITU PRIMARY SCHOOL	505	50,000
39	BURSARIES	505	1,800,000
40	INORO PRIMARY SCHOOL	505	25.000
41	KANGUI NURSERY SCHOOL	505	10,000
42	TIA WIRA WATER PROJECT	900	100,000
43	MAGOMANO WATER PROJECT	905	40,000
44	CHUMA W PROJECT/SUBUKU S	905	66,980
45	DRAINAGE NDUNYU NJERU	905	100,000
46	ROAD GRADING KIRIITA WARD	999	94,036
47	LISTER WATER PROJECT -KIRII	999	200,000
48	CATTLE DIP REH NDARAGWA	999	152,168
49	CATTLE DIP REH DUNDORI WA	999	302,300
50	ROAD GRADING NDARAGWA W	999	156,965
51	ROAD GRADING SHAMATA WA	999	145,841
52	CATTLE DIP REH. LERESHWA	999	175,236
53	ROAD GRADING-KANJUIRI WAR	999	277,492
54	PRY SCH CONSTRUCTION - SHA	999	200,000
55	CATTLE REH.-KANJUIRI WARD	999	150,320
56	CATTLE DIP REH GATIMU WAR	999	72,356
57	CATTLE REH.-OL JORO OROK W	999	129,615
58	KAHEHO MARKET-SHAMATA W	999	22,600
59	CATTLE DIP REH. GATHANJI	999	257,901
60	ROAD GRADING-GATHANJI WA	999	215,532
61	ROAD GRADING-LESHAUI WAR	999	161,835
62	ROAD GRADING GATIMU WAR	999	69,984
63	ROAD GRADING - WANJOHI WA	999	217,085
64	DORSCA CATTLE DIP	999	101,200
65	ROAD GRADING	999	1,378,431
66	MUMUI CATTLE DIP	999	103,450
67	GITHIMA CATTLE DIP	999	91,060
68	PEDA ORPHANAGE HOME	999	50,000
69	GITWE CATTLE DIP	999	64,614
70	MALEWA ASS. CHIEF OFFICE	999	139,900
71	MWIHOTI CATTLE DIP	999	140,000
72	TULAGA (HAKINYUA POLICE P	999	50,000
73	GITHABAI MARKET (TOILET &	999	115,940
74	GETA POLYTECHNIC ROOFING	999	350,059
75	GATUNDIA CATTLEDIP	999	150,320
76	CATTLE DIPS REHABI -KIRIITA	999	151,171
77	CATTLE REHABILITATION - MA	999	34,870
78	GATHANJI CORNER DIP REPAIR	999	61,000
79	KAHURA, SHIMITHI DIPS	999	170,735
80	KANGUO POLICE POST	999	203,526
81	NGANO VIP TOILET	999	113,918
82	CATTLE DIPS REHABI -LESHAU	999	314,541
83	UMOJA, GATIBA, NYANDUNDO	999	125,200
84	MIRANGINE V POLYTECHNIC	999	94,995
85	SUBENGO CATTLE DIP	999	45,000
86	KAHORO CATTLE DIP	999	85,338
	LA Sub - Total		22,700,264

LA Code	651
LA Name	Nyando County Council

No	Project Title	Proj. Type	TOTAL
1	COUNTY CHAMBERS /OFFICES	200	469,000
2	RURAL ELECTRIFICATION	230	277,200
3	KIBOGO DISPENSARY	240	168,000
4	N. NYAKACH H/CENTER	240	184,800
5	KOCHIENG MATERNITY	240	168,000
6	EXTENSION OF H/CENTER	240	159,600
7	CHEMELIL MATERNITY	240	184,800
8	S.W.NYAKACH DISPENSARY	240	193,200
9	EAST KANO MATERNITY	240	168,000
10	THRDIBUORO LABORATORY	245	100,800
11	LABORATORY CONSTRUCTION	245	126,000
12	VALUATION ROLLS PREPARATI	300	800,000
13	BWANDA POLYTECHNIC	700	165,400
14	SIGOTI PIPED WATER	700	176,400
15	S.NYAKACH CM.CENTER	700	168,000
16	EAST NYAKACH COMM.CENTE	700	168,000
17	NYALUNYA COMM. CENTER	700	168,000
18	PAPONDIZI-PIPED WATER	900	100,800
19	N.E.KANO-BORE HOLE DIGGING	900	252,000

20	AWASI DAM CONSTRUCTION	900	189,000
21	OMBEYI-BORE HOLE	900	168,000
22	MIWANI WEST PIPED WATER	900	168,000
	LA Sub - Total		**4,723,000**

LA Code	656
LA Name	Nyansiongo Town Council

No	Project Title	Proj. Type	TOTAL
1	RIGOKO CATTLE DIP	210	23,700
2	MATUTU DISPENSARY	240	235,690
3	ENSAKIA -MATONGO ROAD	400	163,860
4	K R B -ROADS MANTAINANCE	405	302,950
5	MANGA GIRLS SEC SCHOOL	505	47,500
6	MECHEO SEC SCHOOL	505	54,000
7	ENSAKIA PRIMARY SCHOOL	505	71,400
8	RIANYAKOE WATER SPRING	905	8,500
9	RIAMIRORO WATER SPRING	905	9,770
10	ICHUNI WATER SPRING	905	15,700
11	NYANSAKIA WATER SPRING	905	32,940
12	GESABAKWA WATER SPRING	905	59,300
13	IGOMA RIBWAGO WATER SPRI	905	32,000
14	RIANYAKUNDI WATER SPRING	905	20,000
15	TAIFA S.D.A CHURCH	999	28,000
16	MENYENYA S.D.A CHURCH	999	8,000
17	NYANSUNE S.D.A CHURCH	999	8,000
18	KENYERERE S.D.A CHURCH	999	8,000
	LA Sub - Total		**1,129,310**

LA Code	661
LA Name	Nyeri County Council

No	Project Title	Proj. Type	TOTAL
1	Africities Conference contribution	100	427,426
2	Valuation Roll	100	2,759
3	Civic Education/ AIDS Awareness	100	1,504,836
4	Ward Murraming	200	2,874,917
5	Tea Buying Centres	205	82,609
6	Play Grounds	210	44,200
7	Health Centre projects	240	547,183
8	Market Rehabilitation	265	1,022,457
9	Computerisation	300	355,717
10	Cess Projects	316	1,602,207
11	Rehabilitation of Heavy vehicles	365	72,245
12	Culverts	405	38,166
13	Bridges Repairs	405	138,165
14	Culverts Moulding	408	637,076
15	Schools Projects	500	1,541,790
16	Refuse chambers - muk., mwega, Nar	605	48,985
17	Bus park Murraming	800	40,000
18	Stock Market -Karisheni market	801	10,000
19	Hire of 31 Ward offices	900	1,202,400
20	Water Projects Public	900	795,980
21	Upgranding of shopping centers	901	1,063,347
22	Hire purchase of lorry	902	1,828,752
23	Furnishing councillors' Offices	903	47,979
24	Water Project	905	3,000
25	Cattle Dips Repairs	999	633,815
26	Cementry Projects	999	13,200
27	Police Posts	999	137,620
	LA Sub - Total		**16,716,831**

LA Code	667
LA Name	Nyeri Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Council staff trainig	100	600,270
2	Kamukunji fencing	220	144,966
3	Electrification	230	251,937
4	Rehabillitation of council houses	255	357,022
5	Purchase of administrative vehicle	360	1,986,745
6	Roads repair	405	2,798,833
7	Grading & Murraming	405	4,788,614
8	LADP / LASDAP PREPERATION	605	525,000
9	Water construction project	900	566,842
10	Bursaries	999	700,000
11	Computerisation	999	627,635
	LA Sub - Total		**13,347,864**

LA Code	671
LA Name	Nzoia County Council

No	Project Title	Proj. Type	TOTAL
1	SELF HELP GROUP	220	45,000
2	ELECTRIFICATION	230	418,632
3	HEALTH CENTRES	245	2,601,683
4	RENOVATION OF COUNCIL HO	250	87,096
5	SURVEY OF KIMININI MARKET	260	150,000
6	COMPUTERISATION	300	1,266,000
7	ROADS AND BRIDGES	405	1,217,852
8	SCHOOL CONSTRUCTION	500	10,577,105
9	WATER PROJECT	900	979,456
10	RENOVATION OF CATTLE DIP	999	498,200
	LA Sub - Total		**17,841,024**

LA Code	676
LA Name	Ogembo Town Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of Land for Bus Park	210	1,100,000
2	Maitenance of roads	405	753,766
	LA Sub - Total		**1,853,766**

LA Code	681
LA Name	Ol'Kalou Town Council

No	Project Title	Proj. Type	TOTAL
1	KAHUHO HEALTH CENTRE	245	7,120
2	KAIMBAGA DISPENSARY	245	138,270
3	GICHNGO DISPENSARY	245	124,295
4	RURII WARD ROAD NETWORK	405	47,280
5	MAILO-MUGUMO PR.-MBICHU-	405	26,565
6	OLKALOU TOWN STORM WATE	405	61,057
7	KALOU WARD ROAD NETWORK	405	49,983
8	KAIMBAGA WARD ROAD NET	405	136,828
9	MAILO-KARIKARI ROAD	405	9,840
10	PAUL-MBATIA ROAD	405	1,500
11	GACHERU-GATHOGA ROAD	405	2,900
12	GICHUNGO WARD ROAD NETW	405	39,230
13	GACHWE NURSERY SCHOOL	505	10,000
14	MUKINDU SECONDARY SCHOO	505	41,700
15	MUGATHIKA PRIMARY SCHOO	505	20,000
16	UMOJA PRIMARY SCHOOL	505	45,000
17	KIANDA NURSERY SCHOOL	505	22,934
18	KAHIA NURSERY SCHOOL	505	10,000
19	SIMBA NURSERY SCHOOL	505	4,000
20	GATARWA SECONDARY SCHOO	505	29,930
21	KAGAA NURSERY SCHOOL	505	10,000
22	MIHUTI SECONDARY SCHOOL	505	99,690
23	SILANGA PRIMARY SCHOOL	505	10,000
24	MWIHOTI SECONDARY SCHOO	505	88,933
25	MUIRI NURSERY SCHOOL	505	10,000
26	KIGANJO WATER PROJECT	905	117,989
27	GITHIMA WATER PROJECT	905	20,440
28	MUIRI(DC) WATER PROJECT	905	10,250
29	MWIRERI WATER PROJECT	905	69,600
30	KAHUHO WATER PROJECT (BO	905	10,000
31	KIENI WATER PROJECT	905	42,840
32	GIKUMBO WATER PROJECT	905	41,250
33	KENYATTA DIP	999	35,000
34	MANYATTA POLICE POST	999	43,950
	LA Sub - Total		1,438,374

LA Code	686
LA Name	Olkejuado County Council

No	Project Title	Proj. Type	TOTAL
1	Fencing headquaters offices	200	409,210
2	Ngong Div. Office	200	2,627,677
3	Esukuta Mile 9 Dispensary	240	643,999
4	Mailwa Dispensary	240	338,292
5	Saikeri Dispensary	240	73,000
6	Orinie Dispensary	240	599,400
7	Ewuaso kedong Dispensary	240	549,950
8	Iltilal Dispensary	240	543,315
9	Isenya Market	265	348,785
10	Loitokitok market	265	666,774
11	Ongata ronkai market	265	188,000
12	Ngong buspark	265	1,136,800
13	Olchorro onyori NPC road	405	654,000
14	Nalepo Primary	500	600,000
15	Olteyani Primary	500	16,300
16	Osarai Primary	500	25,000
17	Olika Adm Block	500	400,000
18	Olekasasi Secondary	500	300,000
19	Kibiko Primary	500	600,154
20	Oloibortoto primary	500	555,780
21	Isenya primary	500	90,000
22	Olekasasi Primary	500	29,990
23	Olenarau Primary	500	194,190
24	Inchorroi Pri. Adm Block	500	473,400
25	Olturoto Secondary	500	60,930
26	Impiron Primary	500	400,000
27	Emashini Primary	500	132,190
28	Enkutoto olkokwa primary	500	90,000
29	Oloyiapasei Primary	500	199,980
30	Upper matasia primary	500	45,000
31	Nkaimurunya Secondary	500	94,590
32	Lenchani Primay	500	193,500
33	Embulbul primary school	500	163,100
34	Elerai Pre -school	500	196,323
35	Namayiana Primary	500	200,000
36	Illoshon bore hole	900	26,000
37	Oldorko water project	900	279,510
38	Olobelibel Borehole	900	26,000
39	Ilmao Borehole	900	26,000
40	Noosikitok Borehole	900	26,000
41	Inkukuon Borehole	900	26,000
42	Lesoit	900	26,000
43	Kashanka	900	26,000
44	Murantawua rock catchment	900	130,737
45	Enaiborsurgumian	900	26,000
46	Noompala	900	26,000
47	Olokeri	900	26,000
48	Ilmotiok	900	26,000
49	Olekasasi	900	26,000
50	Ngong township Borehole	900	26,000
51	Enkaroni water project	900	1,184,084
52	Torosei B/Hole	900	737,000
53	New uswa B/Hole	900	90,000
54	Esilanke watertank	900	691,500
55	Oloorreshetab B/Hole	900	387,800
56	Olkeri water project	900	416,556
57	Oloolainyamok water project	900	550,000
58	Enkorika water project	900	389,028
59	Olmaroroi qwater project	900	637,764
60	Enkaroni earthdam	900	180,000
61	Kisaju B/Hole	900	565,500
62	Isinet - kalesirwa W. Project	900	755,600
63	Iltuleta Borehole	900	35,100
64	Meto Pipeline	900	940,300
65	Oloontulugum/Olkeriai B/Hole	900	61,770
66	Oldoinyoonykie water Project	900	800,000
67	Demonstration farm	999	434,100
68	Olturoto ward office	999	249,805
69	Kitenkela Dumping site	999	705,000
70	Computerization	999	531,610

LA Sub - Total	24,930,393

LA Code	691
LA Name	Othaya Town Council

No	Project Title	Proj. Type	TOTAL
1	WAKULIMA MARKET	265	307,950
2	KIANGANDA TEA BUYING CEN	265	20,000
3	DESKS FOR GITUNDU	310	19,980
4	VEHICLE REPAIR	370	95,855
5	KANYANGE WARD ROADS	405	162,635
6	KIANGANDA WARD ROADS	405	152,803
7	NDUYI WARD ROADS	405	46,548
8	THUTI WARD ROADS	405	20,173
9	NYAMARI WARD ROADS	405	19,803
10	GRADING NDUYI MARKET ROA	405	20,000
11	GRADING KIRIAINI ROAD	405	10,000
12	GRADING GATUYAINI ROAD	405	10,000
13	GATUGI DAY SEC SCHOOL TOIL	505	39,990
14	BUS PARK STRUCTURE	805	14,790
15	KIANGIMA WATER PROJECT	900	5,000
16	KIANJWE WATER PROJECT	900	39,760
17	OTHAYA POLYTECHNIC TOILET	900	5,000
18	VOLLEYBALL FOR NYAMARI Y	999	4,800
19	ADM COSTS	999	56,739
	LA Sub - Total		1,051,826

LA Code	696
LA Name	Oyugis Town Council

No	Project Title	Proj. Type	TOTAL
1	SOCIAL SERVICES	900	200,000
2	BURSARY	900	400,000
3	TOWN HALL	900	1,700,000
4	SCHOOL DESKS	900	400,000
5	TRACTOR	900	2,000,000
	LA Sub - Total		4,700,000

LA Code	701
LA Name	Pokot County Council

No	Project Title	Proj. Type	TOTAL
1	Dispensary Construction	245	220,000
2	Dispensary Expansion	245	320,000
3	Dispensary Construction	245	300,000
4	Dispensary Expansion	245	320,000
5	Loading Ramp Construction	265	100,000
6	Feeder Roads	405	300,000
7	Feeder Roads	405	300,000
8	Feeder Roads	405	300,000
9	Feeder Roads	405	220,000
10	Feeder Roads - 20Km	405	300,000
11	Feeder Roads	405	300,000
12	Feeder Roads	405	300,000
13	Construction of Classrooms	500	300,000
14	Cattle Dip Renovation	500	220,000
15	Construction of Classrooms	500	300,000
16	Construction of Classrooms	500	300,000
17	Cattle Dip Construction	900	300,000
18	Bore-hole Drilling	900	220,000
19	Water Projects	900	300,000
20	Cattle Dip Construction	900	220,000
21	Water Projects Enopoh	900	476,000
22	Poverty Eradication	999	600,000
	LA Sub - Total		6,516,000

LA Code	706
LA Name	Port Victoria Town Council

No	Project Title	Proj. Type	TOTAL
1	GRADING OF RURÀL ACCESS R	405	200,000
2	CONSTRUCTION OF ONE CLASS	500	250,000
3	PROVISION OF CLEAN PIPED W	900	150,000
	LA Sub - Total		600,000

LA Code	711
LA Name	Rachuonyo County Council

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF OFFICE	200	1,404,028
2	BRIDGES SPIKES BARRIERS	210	120,000
3	OFFICE EQUIPMENT	315	1,046,000
4	ROADS REHABILITATION	405	428,000
5	CONSTRUCTION OF LATRINES	900	253,457
	LA Sub - Total		3,251,485

LA Code	716
LA Name	Rongo Town Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of Tipper Lorry	350	3,000,000
2	Construction of Classroom	500	179,940
3	Construction of Classroom	500	176,900
4	Installation of Lighting arrestors at	500	180,000
	LA Sub - Total		3,536,840

LA Code	721
LA Name	Ruiru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Gikumari Bridge	210	31,297
2	Maint Of Roads	405	2,116,485
3	Maint Of Roads	405	2,617,911
4	Construction Of Classrooms-Gitothu	500	559,633

5	Construction Of Classrooms-Githurai	500	1,132,543
6	Construction Of Classrooms-K/Sukar	500	513,269
7	Construction Of Classrooms-Murera	500	123,495
8	Construction Of Pit Latrine-Githurai	900	36,700
9	Ward Development	999	571,976
10	Ward Development	999	1,261,344
	LA Sub - Total		**8,964,653**

LA Code	**726**
LA Name	**Rumuruti Town Council**

No	Project Title	Proj. Type	TOTAL
1	STRATEGIC PLANNING	100	237,125
2	VALUATION	100	450,000
3	GATUNDIA DISPEN/ROADS MAI	245	324,500
4	NDURUMO DAY SECONDARY S	500	180,000
5	MARKET/BUS PARK/AUCTION R	505	392,378
6	RUMURUTI PRIMARY SCHOOL	505	10,000
7	PIT EMPTYING	505	13,800
8	MATHANJI PRY SCHOOL	505	100,000
9	NAROC PRY. SCHOOL	505	50,000
10	OLARINYIRO SECONDARY SCH	505	140,000
11	NGARE NAROK PRY. SCHOOL	505	100,000
12	MUTAMAIYU WATER PROJECT	905	40,000
13	OMC WATER PROJECT	905	60,000
14	MUNYU GITUAMBA WATER PR	905	10,500
15	RUMURUTI TOWN WATER REH	905	268,960
16	INFORMAL SECTOR UPGRADIN	999	423,568
	LA Sub - Total		**2,800,831**

LA Code	**731**
LA Name	**Runyenjes Municipal Counci**

No	Project Title	Proj. Type	TOTAL
1	Gitare/Gichiche Electricity	230	70,000
2	Mufu Dispensary	240	200,000
3	Ugweri Dispensary	240	70,000
4	Kathanjuri Dispensary	240	150,000
5	Central Ward Dispensary	240	140,000
6	Rukuriri Dispensary	240	100,000
7	Roads maintainance	405	1,000,000
8	Ugweri Sec. School	500	230,000
9	Kathuriri Primary School	500	50,000
10	Kithunguthia Day Sec School	500	200,000
11	Matururi Pri. School	500	100,000
12	Gacagori Primary school	500	50,000
13	Kegonge Sec School	500	50,000
14	Nthagaiya Day Sec School	500	200,000
15	Nyagari Primary School	500	50,000
16	Water Re-alignment/Wells	905	340,000
	LA Sub - Total		**3,000,000**

LA Code	**736**
LA Name	**Sagana Town Council**

No	Project Title	Proj. Type	TOTAL
1	PURCHASE OF COMPUTER	300	110,000
2	KANJAI-KANGARU ROAD PROJ	805	50,000
3	KANJAI - GITWE ROAD PROJEC	805	50,000
4	REHABILITATION OF MJINI RO	805	75,000
5	AP. POST MIEMBENI	900	150,000
6	KABARATANI GITHUMBU W.P	925	150,000
7	KINYAGA PRI. SCH. W.P	925	125,000
8	WAKIGO WATER PROJECT	925	75,000
9	NGAMU WATER PROJECT	925	200,000
10	KANGARU NGWATANIRO W.P	925	125,000
	LA Sub - Total		**1,110,000**

LA Code	**741**
LA Name	**Samburu County Council**

No	Project Title	Proj. Type	TOTAL
1	MARTERNITY WARD-PORO	240	600,000
2	CLASSROOM CONSRTUCTION S	500	400,000
3	PARKATI PRY SCH-ONE C/ROO	500	400,000
4	NATITI PRY SCH-TWO TEACHE	500	400,000
5	NACHOLA PRY SCH-TWO TEAC	500	400,000
6	UASO BOYS SEC-GIRLS DORM	500	1,000,000
7	LMARMAROI NURSERY SCHOO	500	400,000
8	LKWAASI-CLASSROOM-NURSE	500	400,000
9	NAIBELIBELI 2 C/ROOMS	500	600,000
10	LEKIJI PRY SCHOOL C/ROOM	500	300,000
11	CONST TWO TEACHERS HSES L	500	400,000
12	RENOVATION-MASIKITA PRY S	500	400,000
13	CONSRUCTION DORMITORY M	500	800,000
14	UASO RONGAI PRY-2 TEACHER	500	400,000
15	LODOKEJEK PRY SCH-DORMIT	500	500,000
16	CONSRUCTION TWO C/ROOMS	900	2,000,000
17	CONST B/HOLE &GEN SET SERE	900	1,000,000
18	CONST B/HOLE & GEN SET-LOD	900	1,500,000
19	NGILAI PRY SCHOOL-GEN SET	900	600,000
	LA Sub - Total		**12,500,000**

LA Code	**746**
LA Name	**Siaya County Council**

No	Project Title	Proj. Type	TOTAL
1	NYATHENGO HEALTH CENTRE	240	213,720
2	RWAMBWA HEALTH CENTRE	240	99,040
3	BORO DISPENSARY	240	65,398
4	RABAR HEALTH CENTRE	240	105,362
5	KOGELO NYANG'OMA DISPENS	240	23,220
6	GOGO DISPENSARY	240	31,150
7	DIENYA HEALTH CENTRE	240	130,164
8	LIDHA HEALTH CENTE	240	167,900
9	JERA DISPENSARY	240	318,998

10	TINGARE DISPENSARY	240	488,104
11	KALUO HEALTH CENTRE	240	139,840
12	AKALA HEALTH CENTRE	240	39,500
13	KAMBARE DISPENSARY	240	59,200
14	KADENGE RATUORO HEALTH C	240	122,245
15	BAR NDEGE HEALTH CENTRE	240	56,620
16	URENGA DISPENSARY	245	27,000
17	ICHINGA PRIMARY SCHOOL	310	211,311
18	TOYOTA HILUX 4WD DOUBLE C	360	2,800,000
19	NDERE SEC SCHOOL	400	99,000
20	LINAO-UKELA BRIDGE	405	397,000
21	KABWANA NDIRO ROAD	405	70,000
22	DONDI ALUNY ULAFU ROAD	405	40,000
23	NORTH EAST UGENYA ROADS	405	306,000
24	NYAGWELA FOOTBRIDGE	405	54,100
25	NDERE YOUTH POLYTECHNIC	500	11,130
26	BAR KAWANDU PRIMARY SCH	500	120,698
27	BAR KOMENO PRIMARY SCHO	500	93,763
28	UJIMBE PRIMARY SCHOOL	500	65,147
29	LIGOMA PRIMARY SCHOOL	500	98,961
30	KOMUOK PRIMARY SCHOOL	500	33,000
31	WEST UGENYA YOUTH POLYTE	500	265,250
32	KARUWA PRIMARY SCHOOL	500	51,147
33	NYAMSENDA PRIMARY SCHOO	500	79,832
34	OHANDO PRIMARY SCHOOL	500	133,858
35	KONYA SECONDARY SCHOOL	500	95,302
36	APUOYO SECONDARY SCHOOL	500	69,085
37	SIMENYA SEC SCHOOL	500	52,500
38	YWAYA PRIMARY SCHOOL	500	49,700
39	UYIKO PRIMARY SCHOOL	500	10,000
40	BARKALARE PRIMARY SCHOOL	500	16,420
41	RAMULA PRIMARY SCHOOL	500	68,755
42	RAPOGI PRIMARY SCHOOL	500	112,082
43	NDURU SECONDARY SCHOOL	500	50,475
44	NYAKONGO KOKANG' PRIMAR	500	66,980
45	LIHANDA PRIMARY SCHOOL	500	33,200
46	NYAGWELA PRIMARY SCHOOL	500	89,191
47	ULAFUPRIMARY SCHOOL	500	251,221
48	NDAYI PRIMARY SCHOOL	500	25,336
49	OBAMBO PRIMARY SCHOOL	500	113,020
50	KUBAR PRIMARY SCHOOL	500	118,862
51	NYAKADO PRIMARY SCHOOL	500	32,200
52	GANGU PRIMARY SCHOOL	500	32,200
53	UDAMAYI PRI SCHOOL	500	131,340
54	DIENYA SECONDAY SCHOOL	500	162,035
55	RABUOR PRIMARY SCHOOL	500	50,262
56	OJWAYA PRIMARY SCHOOL	500	62,820
57	NG'URA PRIMARY SCHOOL	500	38,874
58	MING'AWO PRIMARY SCHOOL	500	27,610
59	DIENYA PRIMARY SCHOOL	500	51,147
60	KOTOO PRIMARY SCHOOL	500	51,147
61	OMINDO PRIMARY SCHOOL	500	120,998
62	NYADHEHO PRIMARY SCHOOL	505	12,880
63	NYASITA PRIMARY SCHOOL	505	40,250
64	GORO PRIMARY SCHOOL	505	12,880
65	BUKHOBA PRI SCHOOL	505	53,005
66	MIRO PRIMARY SCHOOL	505	23,100
67	ULANE APATE PRIMARY SCHO	505	17,906
68	KUDHO PRIMARY SCHOOL	505	20,930
69	URANGA PRIMARY SCHOOL	505	15,780
70	ODOK PRIMARY SCHOOL	505	26,100
71	MAHOLA PRIMARY SCHOOL	505	17,840
72	UTHANYA PRIMARY SCHOOL	505	32,200
73	SIDINDI SECONDARY SCHOOL	505	174,927
74	ONYINYORE PRIMARY SCHOOL	505	20,930
75	UNYOLO PRIMARY SCHOOL	505	40,250
76	NGIYA YOUTH POLYTECHNIC	505	43,022
77	KANYUTO PRIMARY SCHOOL	505	58,000
78	WAGAI HEALTH CENTRE	505	635,956
79	MUTUMBU SPECIAL SCHOOL	505	47,310
80	KAMBARE SECONDARY SCHOO	505	199,353
81	OJWACH PRIMARY SCHOOL	505	12,880
82	RAMULA SHALLOW WELLS	900	164,970
83	BAR KALARE SHALLOW WELL	900	164,970
84	SIGOMERE WATER SPRINGS	905	351,840
85	HAWINGA HEALTH CENTRE	999	154,493
86	BAR AGULU DISPENSARY	999	102,840
87	SOUTH UGENYA MARKET	999	141,514
88	ANYIKO SECONDARY SCHOOL	999	106,030
89	BURSARY FUND	999	717,000
90	URADI PRIMARY SCHOOL	999	62,720
	LA Sub - Total		12,472,296

LA Code	751
LA Name	Siaya Municipal Council

No	Project Title	Proj. Type	TOTAL
1	SCHOOLS REHABILITATION	505	872,140
2	WATER SANITATION/ REHABILI	905	485,360
3	CATTLE DIP/TOILETS/B/BODA S	999	142,500
	LA Sub - Total		1,500,000

LA Code	756
LA Name	Sirisia Town Council

No	Project Title	Proj. Type	TOTAL
1	Computer & Photocopier	300	300,000
2	Rehabilitation of Town Stadium	705	350,000
3	Rehabilitation of Water dams	900	470,000
	LA Sub - Total		1,120,000

LA Code	761
LA Name	Sotik Town Council

No	Project Title	Proj. Type	TOTAL
1	Roads Grading	405	50,000
2	Nursery Schools Projects	500	30,000
3	Primary Schools	500	60,000
4	Footbridges	900	40,000
5	Water Projects	900	20,000
	LA Sub - Total		200,000

LA Code	766
LA Name	Suba County Council

No	Project Title	Proj. Type	TOTAL
1	NYADENDA FOOD STORE	245	93,120
2	OBALWANDA DISPENSARY	245	89,430
3	PIT LATRINE - REMBA	265	52,870
4	LAND FOR NYANDIWA MARKE	265	100,000
5	RURI MARKET	265	10,000
6	SINDO MARKET	265	1,956,500
7	PURCHASE OF COMPUTER	300	107,000
8	PURCHASE OF TIPPER LORRY	350	5,241,300
9	PURCHASE OF MOTOR CYCLE	355	282,500
10	NGODHE SEC. SCHOOL	505	20,000
11	LIGONGO PRIMARY SCHOOL	505	45,000
12	KOGA PRIAMRY SCHOOL	505	45,000
13	RAGWE PRIMARY SCHOOL	505	45,000
14	KISIAMBI PRIMARY SCHOOL	505	40,000
15	NYAKIYA PRIMARY SCHOOL	505	20,000
16	NYABOMO PRIMARY SCHOOL	505	65,000
17	NYAGWETHE SEC. SCHOOL	505	20,000
18	GINGO SEC, SCHOOL	505	20,000
19	MSARE PRIMARY SCHOOL	505	35,000
20	KIBURA PRIMARY SCHOOL	505	32,600
21	OGONGO SEC. SCHOOL	505	20,000
22	NYADENDA SEC. SCHOOL	505	149,860
23	SENA SEC. SCHOOL	505	78,000
24	NYASOTI PRIMARY SCHOOL	505	86,490
25	KIRAMBO PRIMARY SCHOOL	505	39,750
26	KIABUYA PRIMARY SCHOOL	505	28,200
27	NYAMADEDE ECD	505	47,110
28	ROO PRIMARY SCHOOL	505	36,800
29	ROWO PRIMARY	505	49,500
30	OGAKA ECD	505	38,000
31	MURENDIA PRIMARY SCHOOL	505	61,190
32	UOZI SEC. SCHOOL	505	20,000
33	WAIGA YOUTH POLYTECHNIC	505	176,420
34	SEKA WATER PROJECT	900	90,000
35	MAGORIA DAM	900	78,590
	LA Sub - Total		9,320,230

LA Code	771
LA Name	Suneka Town Council

No	Project Title	Proj. Type	TOTAL
1	Kemera Rianyangesi Riachuti Riabik	405	60,000
2	Bogiakumu bridge	405	102,150
3	Rianduso Kiandege Giachomba Rd	405	149,100
4	Bogiakumu roads	405	125,000
5	Riamonyi Bridge	405	150,000
6	Kemera Ekerubo rd	405	100,000
7	Riotanchi Kiabusura Rod	405	173,700
8	Riamogaka Rianchore Riabisarara rd	405	163,800
9	Tumaini Academy Riotanchi Bonyao	405	100,000
10	Rigoko PAG Rianyabaro Riomonchir	405	100,000

LA Sub - Total	1,223,750

LA Code	776
LA Name	Tabaka Town Council

No	Project Title	Proj. Type	TOTAL
1	Bokimai Dispensary	245	50,000
2	Nyachenge Road	245	50,000
3	Nyachege P. Nursery Class	505	15,000
4	St. John P. Nursery	505	15,000
5	Eutanda P. Nursery Class	505	30,000
6	Rigena P. Nursery Class	505	50,000
7	Iringa P. Nursery Class	505	50,000
8	Nyagacheche P. Nursery School	505	30,000
9	Tabaka ODB P Nursery Class	505	30,000
10	Ogecha Primary Nursery Class	505	30,000
11	Ikoba Primary Nursery Class	505	30,000
12	Tabaka Township Sec. School	505	50,000
13	Riamungondi Water Spring	905	50,000
14	Riosoro Water Spring	905	30,000
15	Rialoyse Water Spring	905	15,000
16	Rianseuli Water Spring	905	15,000
17	Rianyamatazi Water Spring	905	15,000
18	Rianyikwa Water Spring	905	15,000
19	Riamatoke Water Spring	905	15,000
20	Riouko Water Spring	905	50,000
21	Nyachenge Ward - Cattle Dip	909	100,000
22	Nyangu Ward - Cattle Dip	909	100,000
23	Central Ikoha Ward- Cattle Dip	909	100,000
24	Bomonyara Ward - Cattle Dip	909	100,000
	LA Sub - Total		1,035,000

LA Code	781
LA Name	Taita/Taveta County Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Chawia Comm. Cent	210	77,980
2	Power installation of Msau Poly.	230	60,475
3	Mghange Nyika Dispensry	240	78,195
4	Construction of Kwa Mnengwa Disp	240	79,890
5	Contr. Of Miasenyi Dispensary	240	78,200
6	Renovatinn of Werugha Dispensary	245	78,355
7	Improvement of markets (Peleleza)	265	100,996
8	Purchase of computers & all. Access	300	5,882
9	Construction of Kitivo Primary Scho	500	72,345
10	Contr. Of Gedion Mosi pre-school	500	78,170
11	Contr. Of Kishushe Primary School	500	78,274
12	Constr. Of Funju Primary School	500	71,670
13	Renovation of Tausa Youth Polytech	505	77,200
14	Text books David Kayanda Sec.Scho	505	77,334
15	Pipes for Mwasina Water Project	900	74,400
16	Extension of Mwasoko Water Project	900	76,700
17	Kwa Nyiro & Mirori Water Project	900	74,992
18	Mwanguwi Irrigation Canal	900	78,245
19	Rehab. Of Chongonyi Water Project	900	78,254

20	Irido Water Project	900	75,481
21	Improvement of Mwatate Water Sup	905	297,400
22	Constr. Of modern kitchen - Kasigau	999	72,050
23	Town Planning	999	101,214
24	Valuation Roll Revision exp.	999	1,448,893
	LA Sub - Total		**3,392,595**

LA Code	786
LA Name	Tana River County Council

No	Project Title	Proj. Type	TOTAL
1	Bwoka Primary	505	299,333
2	Assa Primary	505	98,760
3	Hola Physical Development Plan	999	1,976,900
4	Bursary	999	1,976,000
	LA Sub - Total		**4,350,993**

LA Code	791
LA Name	Taveta Town Council

No	Project Title	Proj. Type	TOTAL
1	Public Garden	220	101,948
2	Purchase of office furniture	310	300,000
3	Road construction in town	400	148,500
4	Repair of Ndiweni road	400	95,042
5	Preparation of Valuation roll	400	1,000,000
6	Road gravelling	405	235,761
7	Classroom Construction at Sowene	500	199,520
8	Classroom repair at Lesesia	505	57,396
9	Repair of Pre-school - Rekeke	605	109,566
10	Repair of primary - Kimala	605	109,566
11	Repair of primary - Jipe	605	109,566
12	Repair of primary - Mata	605	109,566
13	Culvert installation Njoro -Vikwatani	605	219,132
14	Preparation of Dumping site	605	193,126
15	Stadium Development	700	194,782
16	Water Supply	900	46,780
17	Land Purchase	999	1,345,721
18	Canal rehabilitation	999	148,000
	LA Sub - Total		**4,723,972**

LA Code	796
LA Name	Teso County Council

No	Project Title	Proj. Type	TOTAL
1	construction of office/hall	205	420,570
2	Rehabilitation of markets	265	170,434
3	purchase of office furniture	310	189,800
4	purchase of computer	310	102,460
5	purchase of motor vehicle	310	1,540,000
6	purchase of tractor plough	320	332,500
7	purchase of tractor trailer	350	108,000
8	maitanance of roads	405	1,434,211

9	school constrution and enhancement	500	430,988
10	proctetion of springs	900	15,800
11	purchase of land	999	291,072
	LA Sub - Total		**5,035,835**

LA Code	801
LA Name	Tharaka County Council

No	Project Title	Proj. Type	TOTAL
1	ROAD MAINTENANCE	405	900,000
2	NTHAARA TUNYAI ROAD (KR	435	1,025,000
3	OFFICE AUTOMATION & FENCI	997	601,000
	LA Sub - Total		**2,526,000**

LA Code	806
LA Name	Thika County Council

No	Project Title	Proj. Type	TOTAL
1	Gatuanyaga & Munyu Water Project	230	399,889
2	Miiri Catholic Dispensary - Githobok	240	49,100
3	Mbici Dispensary - Githobokoni	240	62,090
4	Ngenda Health Centre - Kiamwangi	240	275,000
5	Mutunguru Health Centre - Kihumbu	240	249,900
6	Nguna Dispensary - Chania	240	93,395
7	Ngorongo Health Centre - Chania	240	74,136
8	Kigoro Dispensary	240	100,000
9	Muthunguci Dispensary - Githoboko	240	120,000
10	Ndula Health Centre - Gatuanyaga	240	95,809
11	Mukarara Dispensary - Mitumbiri	240	100,675
12	Gituamba Dispensary - Kihumbu-ini	240	42,864
13	Ithanga Dispensary	245	43,300
14	Kanyoni Dispensary - Gituamba	245	103,350
15	Gituamba Dispensary- Gituamba	245	150,000
16	Kihumbu-ini Dispensary - Kihumbu-	245	104,055
17	Munyu-ini Dispensary - Ndarugu	245	43,500
18	Ithanga Sports Club	265	94,295
19	2 Access Roads - Kigoro	405	151,025
20	6 Access Roads - Chania	405	601,100
21	Kagunyi/Muhuho/Kiganjo Road - Ki	405	493,093
22	Access Roads - Githobokoni	405	189,870
23	Access Roads- Gituamba	405	199,089
24	Access Roads - Kakuzi	405	390,000
25	Access Roads - Kiamwangi	405	300,000
26	Access Roads - Ithanga	405	349,435
27	Access Roads - Gatanga	405	799,500
28	Access Roads - Ngenda	405	385,450
29	Ng'ati Primary School - Mitumbiri	500	74,700
30	Gatakaini Primary School - Kariara	500	83,034
31	Magogoni Secondary School - Gatua	500	198,875
32	Ithanga Women Groups	500	100,000
33	Gaikamba N/Sch. - Kihumbu-ini	500	34,750
34	Gatina Nursery School - Mangu	500	90,000
35	Gachororo Sec. School - Juja	500	899,474
36	Hadege Sec. School - Ngenda	500	88,890
37	Kamunyu Primary School - Ngenda	500	129,220

38	Elimambo Primary School - Kariara	500	177,886
39	Kiganjo Primary School - Kariara	505	49,772
40	Ithanga Youth Groups	505	100,000
41	7 Primary Schools - Githobokoni	505	149,865
42	Mutuma Secondary School - Mangu	505	89,495
43	Kihiu Mwiri N/Sch. - Mitumbiri	505	13,945
44	10 Primary Schools- Gituamba	505	89,780
45	Seven Primary Schools - Mitumbiri	505	324,982
46	Mwana Wikio Sec. Sch. - Mitumbiri	505	14,075
47	Greystone Youth Polytechnic - Mitu	505	100,000
48	2 Primary Schools - Kiamwangi	505	100,745
49	Sports Equipment - Kihumbu-ini	705	99,250
50	Sports Equipment - Mitumbiri	705	50,000
51	Sports Equipment - Ngenda	705	62,000
52	Sports Equipment - Gatanga	705	61,705
53	Mbici Water Project - Githobokoni	900	49,685
54	2 Water Projects - Githobokoni	900	100,000
55	Sports Equipment - Kalimoni	999	200,000
56	2 Foot bridges - Githobokoni	999	12,200
57	4 Primary Schools - Kalimoni	999	299,560
58	Bursary - Ngenda	999	200,000
59	Adminstation Police Post- Gituamba	999	124,256
60	Gatura Rumathi Footbridge - Kariara	999	59,617
61	Bursay - Ithanga	999	149,000
62	Hire of a bulldozer - Kakuzi	999	188,922
63	Bursary - Kariara	999	200,000
64	Gatuanyaga Culverts - Gatuanyaga	999	199,883
65	Kinyangi Water Project - Kakuzi	999	9,002
66	A.P Staff Houses - Kihumbu-ini	999	18,360
67	Ngelelya Secondary School - Ithanga	999	49,455
68	Ndaika-ini Chief's Camp - Kigoro	999	50,000
69	Bursaries for bright students - Kakuzi	999	300,000
70	Kiunyu A.P Post Staff Houses - Kihu	999	41,387
71	Karatu Police Post - Ndarugu	999	82,550
72	Five Secondary Schools - Ndarugu	999	499,915
73	4 Foot Bridges - Kigoro	999	138,898
74	Ndunyu Chege Dispensary - Kigoro	999	46,900
75	Kaibere Irrigation Project - Githobok	999	30,000
76	Kiganjo/Mumbu-ini Access Road	999	200,000
77	2 Bus Sheds - Kigoro	999	44,600
78	Gitime Primary School - Kigoro	999	46,700
79	Bursary - Kiganjo	999	68,000
80	2 Primary Schools - Mangu	999	24,700
81	Gatio,Githunguri Kigumo Footbridge	999	20,118
82	Makwa A.P. Post - Chania	999	78,984
83	Bursary - Mangu	999	200,000
84	Thiririka Pri.Sch. - Kalimoni •	999	100,000
85	Sports Equipments - Kigoro	999	100,020
	LA Sub - Total		**13,175,075**

LA Code	811
LA Name	Thika Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Administrative support Services	100	1,900,000
2	Administrative support Services	100	237,800
3	Construction of refuse chambers -Ma	210	729,068
4	Construction of refuse chambers -Ma	210	97,662
5	Construction of Social Hall-Mugumo	210	2,322,868
6	Completion of Kiandutu Police Post	210	717,123
7	Municipal stadium toilets rehabilitati	220	1,255,184
8	Mama Ngina & Christina gardens toi	220	1,371,766
9	Kilifi road street lighting - Market wa	230	967,080
10	Completion of Karibaribi Clinic & C	240	1,583,751
11	Completion of Chathi Police Post	250	1,295,036
12	Purchase of Computers	300	1,325,880
13	Construction of Kariminu footbridge	400	300,000
14	Rehabilitation of General Kago Road	405	11,176,070
15	Marruming of Kakuzi/Broadway/Sla	405	714,560
16	Murraming of Majengo ward roads	405	312,620
17	Construction of Kisiwa Pry School cl	500	148,053
18	Connection of Umoja village water-	900	47,263
19	Rehabilitation of Ovearhead Tank	900	798,080
	LA Sub - Total		**27,299,864**

LA Code	816
LA Name	Trans Mara County Council

No	Project Title	Proj. Type	TOTAL
1	Head Office Construction	200	11,259,505
2	Materials for Construction of Health	240	960,502
3	Computer H & SW	300	251,720
4	Staff Quarters Furniture	310	222,900
5	Materials for Road Projects	405	100,000
6	Materials for Construction of School	505	1,858,168
7	Materials for Construction of Bridge	805	45,000
8	Materials for Construction of Dams	905	473,101
9	Materials for Renovation of Cattle Di	999	100,000
	LA Sub - Total		**15,270,896**

LA Code	821
LA Name	Turkana County Council

No	Project Title	Proj. Type	TOTAL
1	Dispensaries	240	1,215,000
2	Kakuma roads	500	283,909
3	Toilets	505	650,000
4	Primary schools	505	3,558,300
5	Cattle dips	505	750,000
6	Nursery schools	505	837,875
7	Guest House	505	504,000
8	office fiitings	840	111,394
9	Exhauster	845	735,000
10	Bursaries	999	1,212,500
11	Consultancy	999	808,500
12	Disaster relief	999	127,000
13	VAT on Projects	999	314,639
	LA Sub - Total		**11,108,117**

LA Code	826
LA Name	Ugunja Town Council

No	Project Title	Proj. Type	TOTAL
1	OFFICE CONSTRUCTION	200	1,000,000
2	COMPUTERS	300	156,000
3	LAND FOR REFUSE DISPOSAL	605	106,000
4	MODERN TOILET	605	155,150
5	SIRA NYAWITA WATER PROJEC	900	170,578
6	WATER REHABILITATION IN W	905	478,078
7	EDUCATION	999	265,062
8	POLICE POST	999	24,000
	LA Sub - Total		**2,354,868**

LA Code	831
LA Name	Ukwala Town Council

No	Project Title	Proj. Type	TOTAL
1	Hall Rehabilitation	200	99,736
2	Purchase of Computer	300	20,000
3	clothing & Furniture	310	74,042
4	Road Rehabilitation	405	110,340
5	Road Rehabilitation	405	92,500
6	Road Rehabilitation	405	31,500
7	Magombe P. School	500	50,000
8	Purchase of Council Vehicle	900	500,000
9	Aboke Police Post	999	113,500
	LA Sub - Total		**1,091,618**

LA Code	836
LA Name	Vihiga County Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of Bridges	220	200,000
2	Construction & Enhancement of H/C	240	1,200,000
3	Rehabiltation of Health Centres	245	200,000
4	Rehabilitation of markets	265	300,000
5	Rehabilitation of Heavy Duty machin	365	1,722,000
6	Rehabilitation of roads	400	100,000
7	Roads Rehabilition	400	2,000,000
8	Roads construction/Enhancement	400	274,000
9	Construction & Enhancement of scho	500	400,000
10	Provision of school equipment	505	100,000
11	Rehabilitation of schools	505	280,000
12	Construction of slaughter slabls	600	200,000
13	Construction of sanitary facilities	900	100,000
14	Rehabilitation of Water source	905	300,000
15	Const./Enhancement of water source	905	100,000
16	Water Sources	905	900,000
17	Burseries	999	200,000
18	Establishment of Rev. Fund	999	714,000
19	Consultancy/Training	999	397,930
20	Establishment of Tea & tree nursery	999	200,000
21	Establlishment of Bursary Fund	999	200,000

22	Insurance	999	1,490,469
	LA Sub - Total		**11,578,399**

LA Code	841
LA Name	Vihiga Municipal Council

No	Project Title	Proj. Type	TOTAL
1	ELECTRICITY SUPPLY - MBALE	100	300,000
2	ROADS MAINTENACE LEAVY F	235	1,100,000
3	CONSCTRACTION OF MBALE M	260	3,992,655
4	CHANGO-KIHILA-MATSIGULU R	405	300,000
5	REHABILITATION OF WATER SP	405	300,000
6	KIVAGALA-CHUGI-IZAVA RD	405	300,000
7	DEMESI - BUSAMO BRIDGE	405	300,000
8	KIBARA-WAMUKOMBA BRIDGE	405	300,000
	LA Sub - Total		**6,892,655**

LA Code	846
LA Name	Voi Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Birikani Bridge	210	72,439
2	Electricity Supply	230	29,000
3	Purchase of Microscope (Tausa)	320	100,000
4	Tower Grader (Final payment)	350	705,339
5	Water Pipes	900	81,198
6	Bursaries Ward Project	999	1,189,710
	LA Sub - Total		**2,177,686**

LA Code	851
LA Name	Wajir County Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Maternity Room-Eld	240	216,000
2	Construction of Maternity Room-Eld	240	216,000
3	Fencing of Hadhan Dispensary	240	150,000
4	Fencing of Barwaqo Dispensary	240	250,000
5	Fencing of Dispensary-Arbajahan	245	216,000
6	Construction of Teachers Qurters-Wa	250	150,000
7	Completion of Teachers Quarters	250	150,000
8	Construction of Market Shelter-Jogg	255	400,000
9	Erection of Market Stalls-Griftu	260	216,000
10	Jua Kali Shelters-Got-Ade	265	300,000
11	Purhase of Desks-Lagbogol	310	60,000
12	Purchase of Furnitures-Tulatula	310	216,000
13	Construction of Access road-Gulledd	400	220,000
14	Construction of Access road-Burder	400	70,000
15	One Classroom-Dasheq	500	100,000
16	Construction of Classroom-Lolkuta	500	200,000
17	Construction of Nursery Classroom-	500	288,000
18	Construction of Classroom-Uchir	500	216,000
19	Construction of classroom-Dadajabul	500	216,000
20	Renoation of Kitchen/ Volunteer Sch	500	200,000

21	Construction of Nusary Class-Furaha	500	345,000
22	Construction of classroom-Majesa Pr	500	288,000
23	Construction of Classroom-Jorwhar	500	200,000
24	Construction of classroom-Argan	500	288,000
25	Construction of a classroom-Lensany	500	275,000
26	Construction of Toilets-Tarabaj Pry.	500	200,000
27	Fencing of Primary School-Rahman	505	200,000
28	Renoation of Classroom-dege Habas	505	288,000
29	Renoation of Classroom-Sarif	505	288,000
30	Renovation of classroom -Gurar	505	200,000
31	Fencing of Catholic Primary School	505	200,000
32	Purhase of School Furniture-Tulatul	505	216,000
33	Renovation of classroom & teachers	505	200,000
34	Renovation of classroom -Ingirir	505	45,000
35	Construction of Slaughter Slab	600	400,000
36	Septic Tank at Slaughter house	605	200,000
37	2 pit-latrines -Mansa	605	100,000
38	Construction of Toilets-Adadijole	900	200,000
39	Fencing of a Dam-Kolondille	900	200,000
40	Construction of underground waterta	900	300,000
41	Construction of Pit Laterines -Burmo	900	20,000
42	Digging of Shallow Wells-Elnur	900	216,000
43	Toilets Construction-Arbekheiranso	900	100,000
44	Construction of 3 Pit Latrines-Wagal	900	216,000
45	Construction of Two Pit Latrines-Og	900	200,000
46	Construction of Water tank-Hargal	900	100,000
47	Construction of Pit Latrines0-Dunto	900	100,000
48	Construction of Pit Latrines0-Hungai	900	200,000
49	Construction of water tank-wagadud	900	100,000
50	Digging of Shallw wells-Lafaley	900	100,000
51	Construction of Pit Latrines Kutulo	900	100,000
52	Construction of Pit Latrines-Hadado	900	216,000
53	Construction of Water Tanks-Lakole	900	216,000
54	Construction of Pit Latrines-Garsekh	900	116,000
55	Constructionof Underground-Bute	999	200,000
	LA Sub - Total		**10,883,000**

LA Code	**856**
LA Name	**Wareng County Council**

No	Project Title	Proj. Type	TOTAL
1	Office Block Renovations	200	633,367
2	Kapseret/Nganiat Bridge	210	11,382
3	Tuigoin Bridge	210	203,340
4	Kiborokwo Cattle Dip	210	17,980
5	Sosiani Bridge	210	4,960
6	Sambul Cattle Dip	210	403,920
7	Barsombe Bridge	210	110,800
8	Kamuyu-Cengalo Electrification	230	339,880
9	Chepkero Health Centre	240	43,800
10	Cheptigit Health Centre	240	25,000
11	Ainabkoi Health Centre	240	337,210
12	Kibagenge Health Centre	240	111,000
13	Mogoon Dispensary	240	32,760
14	Kabobo Health Centre	240	141,000
15	Kapng'etuny Health Cetre	240	116,200
16	Osorongai Health Centre	240	165,300
17	Cengalo Dispensary	240	154,000
18	Chepkigen Health Centre	240	13,000
19	Muiyengwet Health Centre	240	346,460
20	Sinonin Dispensary	240	116,750
21	Emkwen Health Centre	240	385,772
22	Ng'elel Tarit Health Centre	245	98,080
23	Kesses Market Stalls	260	253,985
24	Cheptiret Market Stalls	260	118,000
25	Ziwa Sale Yard	265	667,647
26	Kapsiliot Sale Yard	265	9,393
27	Cherunya Market	265	52,691
28	Borderlands Sale Yard Stock Auctio	265	60,690
29	Kapseret Trading Centre	265	51,600
30	Computerisation	300	36,946
31	Civic Car (New)	360	4,295,826
32	Spares-Dozzer	365	3,886,844
33	Culverts Fitting & Back-filling	405	2,737,581
34	Roads Side Shelters -Fitting	405	17,400
35	Tulwet Secondary School	505	2,860
36	Besiobor Primary School	505	217,260
37	Sosiyo Secondary School	505	164,990
38	Ng'enyileel Secondary School	505	153,880
39	Koitebes Primary school	505	189,700
40	Tuiyo Secondary School	505	228,960
41	Mutwot Girls Secondary School	505	170,140
42	Berur Primary school	505	5,920
43	Chepnowet Primary School	505	123,770
44	Kesogon Nursery School	505	2,149
45	St.Peter's Kapkoren Secondary Scho	505	369,450
46	St.Marks Nursery School	505	99,950
47	Milimani Primary Schooll	505	172,917
48	AIC Moiben Primary School	505	460,650
49	Tiret Primary School	505	143,392
50	Tarus Primary School	505	248,008
51	Kapkorosiyo Primary School	505	428,595
52	Lemook Primary School	505	232,784
53	Kemeliet Secondary School	505	61,180
54	Cheramei Primary School	505	15,600
55	Kerita Secondary School	505	76,880
56	Chepkoilel Secondary School	505	132,500
57	Chepsaita Secondary School	505	92,010
58	Songoliet Primary School	505	346,140
59	Sugoi Girls Sec. School	505	23,400
60	Kitingia Water Project	900	371,200
61	Sitoton Water Projject	900	49,400
62	Wheel Chairs Donation	999	384,600
63	Audit Fees	999	500,000
64	HIV/Aids Awareness/Assistance	999	488,704
65	Wards Sporting Activies/Grant	999	172,500
	LA Sub - Total		**22,130,053**

LA Code	**861**
LA Name	**Webuye Municipal Council**

No	Project Title	Proj. Type	TOTAL
1	MARKET RENOVATION	205	112,140
2	TOWN HALL RENOVATIONS	205	55,366

3	NZOIA DISPENSARY	245	271,213
4	DONATION WBY MTC	245	200,000
5	AIDS CAMPAIGN	245	324,400
6	LURERE HEALTH CENTRE	245	220,090
7	ROAD NABUYOLE-SATELITE	405	399,600
8	ROAD MATULO-NANGO'TO	405	258,680
9	GRADING MOBIL-MALAHA ROA	405	100,000
10	ROAD MASASULI-CHIMOI	405	219,400
11	MARAKA BRIDGE	405	209,855
12	ROAD GENERATION	405	365,440
13	SECONDARY SCHOOL- BURSAR	500	300,000
14	NABUYOLE PRIMARY ADMN.BL	500	31,121
15	MURUMBA PRIMARY SCHOOL	500	83,656
16	IRON SHEET D.E.B SCHOOL	500	50,000
17	MATULO R.C PRIMARY SCHOO	500	103,460
18	ACK. NURSERY RENOVATION	500	11,963
19	CHELEKE WATER SPRING	900	49,640
20	MUKISU WATER SPRING	900	49,580
21	MWANJA WATER SPRING	900	58,790
22	NANGE'NI CATTLE DIP	900	59,215
23	MUKONGO WATER SPRING	900	58,170
24	MUKHWANA WATER SPRING	900	86,930
25	CHAMAVELE WATER SPRING	900	108,355
26	MAKANYAKA WATER SPRING	900	90,520
27	FUCHAKA WATER SPRING	900	133,755
28	BON WATER SPRING	900	150,560
29	MUNYIKANA WATER SPRING	900	78,670
30	KINESOMO WATER SPRING	900	92,940
	LA Sub - Total		**4,333,509**

LA Code	866
LA Name	Wote Town Council

No	Project Title	Proj. Type	TOTAL
1	KILISA DISPENSARY	245	150,000
2	KITONYONI DISPENSARY 04/05	245	27,902
3	MUMBUNI DISPENSARY	320	150,000
4	TOWNSHIP ROADS - 04/05	405	981,689
5	TOWNSHIP ROADS - 04/05	405	526,117
6	KAKO SECONDARY SCHOOL	500	99,858
7	WATUKA SEC. SCHOOL	500	128,600
8	SENDA PR. SCHOOL	500	76,230
9	KITONYONI PRI. SCHOOL	505	79,160
10	PUBLIC TOILETS 05/06	605	250,000
11	WOTE PUBLIC TOILETS 04/05	605	42,095
12	MWAANI WATER TANK	900	90,000
13	KAUMONI KILALA WATER TAN	900	56,985
14	KITOO DAM	900	47,800
15	HIV AIDS AWARENESS	999	200,000
16	KAKO MBIMBINI DRIFT 04/05	999	278,000
	LA Sub - Total		**3,184,436**

LA Code	871
LA Name	Yala Town Council

No	Project Title	Proj. Type	TOTAL
1	Renovation on office building	220	70,000
2	Furniture to SCOPE Orphanage	310	50,000
3	Opening Muhanda-Arude road	400	60,000
4	Generator to Sinaga Girls Sec. Schoo	500	100,000
5	Fittings to Mindhine Classrooms	500	50,000
6	Equiping Bar-Sauri Nursery class	505	50,000
7	Roofing Yala Township Nursery	505	70,000
8	Extension of Sagam Nursery class	505	40,000
9	Fittings/Plastering - Ulumbi nursery	505	110,000
10	Protection of water springs - Koduol	900	40,000
11	Protection of water springs - Kaweya	900	40,000
12	Protection of water springs - Ohodho	900	30,000
13	Sinking shallow well - Anyiko	900	100,000
14	Sinking shallow well - Bar-Sauri Pri	900	30,000
15	Bursary - Nyamninia Ward	999	30,000
16	Bursary - Anyiko/Sauri ward	999	20,000
	LA Sub - Total		**890,000**

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