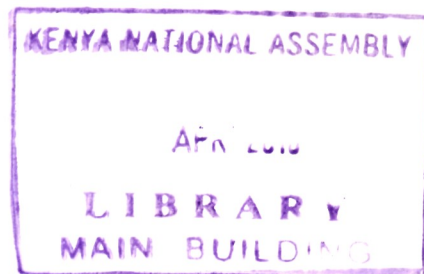
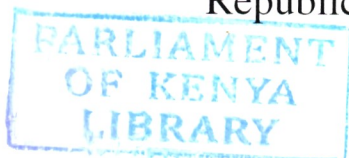


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Republic of Kenya



## LOCAL AUTHORITIES TRANSFER FUND (LATF)



## ANNUAL REPORT

FY 2006 - 2007



# **ANNUAL REPORT AND REVIEW OF LOCAL AUTHORITY FINANCIAL PERFORMANCE**

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**FY 2006 - 2007**



## Message from the Chairman

The Local Authorities Transfer Fund (LATF) is the primary devolved fiscal transfer mechanism in Kenya, which transfers funds to Local Authorities as the locally elected institutions, to assist them to carry out their mandated functions with the objectives of improved service delivery, better financial management, and the resolution of outstanding debts. As such it and the Local Authorities have a pivotal role to play in the implementation of the Economic, Social and Political pillars of Vision 2030.

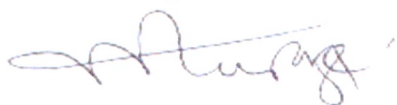
To this end the LATF Advisory Committee is currently completing the development of a Strategic Plan which will establish a vision for the Fund within the framework of Vision 2030 and set out the strategies that will direct our work over the coming five years. These strategies will be informed by the findings of studies commissioned by the Ministry of Local Government on the impact of the Local Authorities Service Delivery Action Plans (LASDAP) and the LATF, together with the field experience of the Ministry of Local Government.

It is expected that one key results area of this plan will be the raising of public awareness of LATF and LASDAP. It is apparent that there is a lack of understanding of the Fund's procedures and its many successes and we will implement major activities to raise the public awareness of LATF to that of other public funds. Further key results area will be the improved monitoring of local authority activities especially those in respect of project implementation and service delivery; and the introduction of new conditions to reward improved financial performance, project completion and participatory planning procedures.

The LATF Advisory Committee is very aware that the achievement of the ambitious results of the Strategic Plan will require greater Secretariat resources than those currently available and we will, through the plan, make proposals to the Minister for Finance for the matching of financial and institutional resources to the functions of the Committee.

I was very concerned to be made aware of the passing of legislation that will allocate 30% of total LATF funding to Roads Agencies. The Committee was not consulted and will work to identify how the effects on the delivery of services by LAs can be mitigated during the implementation of the legislation.

In closing, I wish to record my appreciation of the efforts of my fellow members of the LATF Advisory Committee, especially the newly appointed ones, who have quickly come to grips with the issues facing the LATF and the local government sector as a whole. All members have provided major inputs into the development of our initiatives through the meetings of the Committee and its subcommittees. I also wish to acknowledge the support given to the Committee by the Co-ordinator and members of the KLGRP Team who have worked tirelessly, with limited resources, as our Technical Secretariat to administer the fund, and to develop and implement new strategies for its deepening.



**Kariithi Murage Murimi**  
**Chairman**  
**LATF Advisory Committee**  
**Local Authorities Transfer Fund**

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

The year under review in this report, 2006-2007, was the eighth 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 7.5 billion. This transfer of funds has empowered Local Authorities to improve over time the quality and quantity of services delivered, and also to make substantial repayments of 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. These initiatives will assist the Local Authorities to build their capacities to utilise the funds transferred to them to improve services and thereby contribute to the implementation of Vision 2030.

The Annual Report for 2006-2007 identifies a number of areas of progress in achieving the Fund's objectives including improved levels of revenue collection, higher levels of capital investment and debt reduction expenditure, and more realistic budgeting. These demonstrate that the mechanisms that we have put in place in the past are bearing fruit and the results based approach is becoming institutionalised in the work plans and performance contracts of the Local Authorities.

The LATF is a key mechanism for the provision of funds that allow Local Authorities to provide services to Kenyans and the Ministry of Local Government is committed to the strengthening of the administration of the Fund and the refocusing of the conditions and criteria to further raise the level of Local Authority performance. The areas that require attention are clearly identified in the Report and these will be addressed over the coming year, through the strategic plan currently being prepared for the LATF Advisory Committee.

As the Officer Administering the Fund, and also on behalf of the Secretariat, I wish to place on record my appreciation of the guidance and support received from the LATF Advisory Committee Chairman and members and look forward to continuing to work together in the interests of the Kenyan people.



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

# LATF Advisory Committee Members

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**Mr. S.S. Boit, CBS**  
Permanent Secretary  
Ministry of Local Government  
Officer Administering the Fund



**Mr. Kariithi Murage Murimi**  
JMG Solutions  
Chairman



**Mr. Reuben Rotich**  
Rep. Permanent Secretary  
Ministry of Local Government



**Mr. Renson Kakucha Mbwagwa**  
Centre for Urban and Regional Planning  
Private Sector Member



**Mrs. Rodah Kemunto Muriungi**  
Muriungi & Company Advocates  
Private Sector Member



**Mr. Nderitu Wachira**  
Quest Resources Ltd.  
Private Sector Member



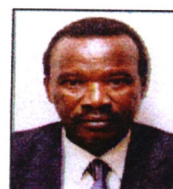
**Mrs. Angeline Hongo**  
Programme Coordinator, KLGRP.  
Ministry of Local Government, Member



**Eng. John N. Maina**  
Director, Urban Development Dept.  
Ministry of Local Government, Member



**Mr. Onesmus Mutua**  
Director, Local Authorities Inspectorate  
Ministry of Local Government, Member



**Mr. P.K. Nganga**  
Rep. Director, Local Authorities Inspectorate  
Ministry of Local Government, Member



**Dr. Kamau Thugge**  
Economic Secretary  
Economic Affairs Dept.  
Ministry of Finance, Member



**Mrs. Josephine Kanyi**  
Rep. Economic Secretary  
Economic Affairs Dept.  
Ministry of Finance, Member



**Mr. Paul Billy Ngugi**  
Director of Budgetary  
Supplies  
Ministry of Finance, Member



**Mrs. Ruth Kilru**  
Rep. Director of Budgetary  
Supplies  
Ministry of Finance, Member



**Mr. M M Gatimu**  
Accountant General  
Ministry of Finance, Member



**Mr. George Muthemba**  
Rep. Accountant General  
Ministry of Finance, Member



**Mr. Hamisi Mboga**  
Executive Secretary  
Association of Local Government  
Authorities of Kenya (ALGAK)  
Co-opted Member



**Mrs. Carolyn Kigen**  
Chief Executive Officer  
Institute of Certified Public Accountants  
of Kenya (ICPAK)  
Co-opted Member



## LATF Technical Secretariat Members

---



**Mrs. Angeline Hongo**  
Programme Coordinator, KLGRP  
Ministry of Local Government



**Mrs. Alice Oyalo**  
Programme Officer, KLGRP  
Ministry of Local Government



**Mr. Micah Kilonzo**  
Programme Officer, KLGRP  
Ministry of Local Government



**Mr. Benson Ronoh**  
Programme Officer, KLGRP  
Ministry of Local Government



**Mr. Martin Anyango**  
Programme Officer, KLGRP  
Ministry of Local Government



**Mr. R.E. Otundo**  
Programme Officer, KLGRP  
Ministry of Local Government



**Mr. J Z Ngugi**  
Senior Economist  
Ministry of Finance

# **Executive Summary**

## **1. Introduction**

The financial year 2006-2007 was the Local Authorities Transfer Fund's (LATF) eighth year of operation, and it has over the years significantly changed the landscape of the Local Government sector, successfully providing additional resources to Local Authorities (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.

While the LATF has provided all these tools and the progress made should not be underestimated, there still remain areas of concern in LA performance and this report highlights these as well as the successes of the Fund and the Local Government system as a whole.

This Report contains details of the fund accounting and the activities of the LATF Advisory Committee, and a review of the financial performance of the LAs. The annexes include a description of the Fund and its procedures, as well as details of the LATF allocation, financial profile, and capital projects undertaken for each LA.

## **2. Key Achievements in 2006-2007**

As further discussed in the main report, the various LA submissions indicate a number of key achievements during the year:

### **2.1 LATF Allocations**

The amount of LATF allocated for disbursement to the LAs increased from KSh 5 billion in 2005-2006 to KSh 7.5 billion in 2006-2007.

### **2.2 Penalties**

The number of councils incurring penalties for the late delivery of their LATF submissions has fallen to 7 from 10 in 2005-2006, thus indicating increasing compliance by LAs with the LA functionalities.

### **2.3 Local Revenues**

The unaudited returns submitted by the LAs indicate that Local Revenues have increased by 21.5% to KSh 12.3 billion, out of total revenues of KSh 20.6 billion. This continues a trend started in 2005 – 2006 and indicates that the increasing amounts of LATF transfers has not led to lower local revenue collection. This increase can be attributed to the preparation by LAs of Revenue Enhancement Plans, the introduction of performance contracts, and the pressure of expenditure demands.

The percentage of Government transfers to LAs has, however, increased to 40% from 35% as a result of the 52% increase in all transfers from Central Government in 2005-2006.



## **2.4 Expenditure**

Expenditure has overall been constrained within budgetary limits, and capital expenditure has doubled over the previous year from KSh 1.5 billion to KSh 3.1 billion, and now amounts to 15.2% of total LA expenditure, compared to 10% in 2005-2006.

Payments for debt resolution have increased by 46% from KSh 2.3 billion to KSh 3.3 billion, amounting to 16.4% of total LA expenditure compared to 15.2% in 2005-2006.

## **3. Issues Arising in 2006-2007**

The following issues or matters for concern arose from the review of events for the year and the submissions received from the LAs. In several cases these recur from previous years and strategies being, or to be, implemented to address them are also noted.

### **3.1 Disbursement Delays**

There were delays in the disbursement of LATF for the payments due at the end of January and April 2007. These delays are a perennial problem largely caused by the need for the share of the tax revenues to build up in the fund to an adequate level before payments can be made.

Proposals will be made to the Minister for Finance to address this Issue.

### **3.2 Contribution in Lieu of Rates**

Contribution in Lieu of Rates, or CILOR, remains a significant issue, with continuing differences between LAs and the Central Government on the current amount due and the arrears. These are being resolved by the Ministry of Local Government in collaboration with the Ministry of Finance, the other relevant line ministries and the LAs.

### **3.3 Capital Expenditure**

While capital expenditure has significantly increased there is considerable evidence that the projects commenced are not physically completed. This is supported by recent studies and the monitoring exercise carried out by the Ministry of Local Government in collaboration with the Ministry of Finance. These have indicated widespread failure to complete the projects and dilution of funds through too many unviable projects.

The recent studies have also confirmed perceptions of duplication of projects with the Constituency Development Fund and other sources, indicating a need to have an effective planning system in place at the district level that harmonises the various funding sources and implementers.

Recommendations are to be made to the Minister for Finance with regard to the rewarding of implementation performance and the restructuring of the Secretariat to improve monitoring of LA performance in capital project implementation.

### **3.4 Debt Resolution**

While LAs have reported a 46% increase in payments for debt resolution the amount outstanding at 30<sup>th</sup> June 2007 is KSh 12.9 billion which is 22.6% higher than at 30<sup>th</sup> June 2006 (KSh 10.5 billion). While the increase is almost totally explained by the City Council of Nairobi, which clearly underreported its debt situation in the previous year's submissions, the other LAs have overall remained at the same level of indebtedness. This is generally attributed to the imposition of penalties and interest by the statutory creditors which have nullified the impact of the payments made by the LAs.

The major sources of outstanding debt are as follows:

| <b>Ksh millions</b>             | <b>30/6/2006</b> | <b>30/6/2007</b> | <b>Increase/<br/>(Decrease)</b> |
|---------------------------------|------------------|------------------|---------------------------------|
| <i>Statutory Debt</i>           |                  |                  |                                 |
| Superannuation Fund             | 2,325            | 2,233            | (92)                            |
| Provident Fund                  | 1,663            | 2,022            | 359                             |
| NSSF                            | 518              | 1,628            | 1,110                           |
| Other                           | 593              | 677              | 84                              |
| <i>Total Statutory Debt</i>     | <i>5,099</i>     | <i>6,560</i>     | <i>1,461</i>                    |
|                                 |                  |                  |                                 |
| <i>Non- Statutory Debt</i>      |                  |                  |                                 |
| Salary Arrears                  | 1,367            | 1,725            | 358                             |
| Trade and Other                 | 4,091            | 4,655            | 564                             |
| <i>Total Non-Statutory Debt</i> | <i>5,458</i>     | <i>6,380</i>     | <i>922</i>                      |
|                                 |                  |                  |                                 |
| <i>Total Debt</i>               | <i>10,557</i>    | <i>12,940</i>    | <i>2383</i>                     |

The increase in non statutory debt arises totally from the City Council of Nairobi which reported increases of KSh 412 million in respect of salary arrears and KSh 1,175 million in respect of outstanding bills.

The City Council of Nairobi is now responsible for nearly half of all debt outstanding and the 10 most indebted LAs are responsible for 79% of the total.

It should also be noted that the debts reported are those for the Local Authority alone and do not include those in respect of 100% owned subsidiaries, such as water companies.

The Ministry of Local Government is working with the statutory creditor institutions to identify the full amounts outstanding and to establish realistic debt resolution plans.

#### **4. Priorities Established by the LATF Advisory Committee**

During its meetings in 2006/2007 the LATF Advisory Committee identified the following as the key issues to be addressed in 2007-2008 and thereafter:

- Development of a strategic plan for the LATF Advisory Committee to map out the way forward to meet the LATF objectives and to measure progress in achieving them.
- Reform of the institutional framework of the LATF Secretariat.
- Implementation of the recommendations of the LATF Impact Study.
- Improved monitoring of LA activities and specifically project implementation.
- Revision of the Act and Regulations to motivate improved performance.
- Timely disbursement of LATF to the Local Authorities.
- Increased public awareness of the LATF.

In addition the LATF Advisory Committee was made aware after the end of the year under review of the passing of legislation that will allocate 30% of total LATF funding to Roads Agencies. The Committee had not been consulted during the preparation of this legislation and will work through the Secretariat and MoLG to identify how the effects on the delivery of services by LAs can be mitigated, during the implementation of the legislation.

## 5. Conclusion

The review of the returns for 2006-2007 submitted by the LAs demonstrates important advances including:

- Significantly greater local revenue collections,
- Continuing maintenance of expenditure within overall budget levels,
- High levels of capital and debt resolution payments.

The review has also identified other key areas of concern that need to be addressed including:

- Low implementation levels and poor physical reporting for capital expenditures
- Continuing high debt levels despite significant repayments, although the problem is increasingly concentrated in a small number of LAs.
- Weak financial reporting capacity.

While the weaknesses need to be addressed by the LAs and the MoLG, the advances made should not be underestimated and should be publicised widely.

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# 1 INTRODUCTION

This annual report for the Local Authority Transfer Fund (LATF) has been prepared as required under Regulation 31 (d) (i) of the LATF Regulations<sup>1</sup>. This Regulation requires that “the Committee shall cause to be published by the 31<sup>st</sup> December of each year, an annual report on the operations of the Fund for the preceding financial year, which report shall contain:

- A summary of the aggregate revenues and expenditure of the Fund,
- The disbursement amounts from each account of the fund to each authority,
- An explanation concerning those authorities not receiving the full amount of the performance component,
- A summary of the information received from authorities, and
- Any other information that the Committee or the Minister, may deem necessary.”

2006-2007 was LATF's eighth year of operation, and it has over the years significantly changed the landscape of the Local Government sector successfully providing additional resources to Local Authorities (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.

While the LATF has provided all these tools and the progress made should not be underestimated, there still remain areas of concern in LA performance and this report highlights these as well as the successes of the Fund and the Local Government system as a whole.

This Report commences with details of the fund accounting, followed by the fund administration activities of the LATF Advisory Committee for the year under review. Chapter 4 contains a review of the financial performance of the Local Authorities for 2006-2007 and the annexes include a description of the Fund and its procedures, as well as details of the LATF allocation, financial profile, and capital projects undertaken for each LA.

## 2 FINANCIAL REPORT FOR THE FUND

Section 9(c) of the LATF Act 1998 requires the officer administering the fund to submit accounts for the Fund to the Controller and Auditor General within 4 months of the end of the financial year.

To this end accounts for the financial year ended 30<sup>th</sup> June 2007 were submitted to the Controller and Auditor General on 28<sup>th</sup> September 2007. The audit certificate has not yet been received for the year. The certificate for 2006-2007 was received on 1<sup>st</sup> August 2007.

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<sup>1</sup> Legal Notice No. 142 of 10<sup>th</sup> September 1999.

The unaudited accounts submitted to the Controller and Auditor General for 2006-2007 may be summarised as follows:

|                                                               | KSh                  | Ksh                         |
|---------------------------------------------------------------|----------------------|-----------------------------|
| <b>Fund Balance Brought Forward 1<sup>st</sup> July 2006</b>  |                      | <b>3,124,599,247</b>        |
| <b>Add Share of Income Tax Collections for the Year</b>       |                      | <u>6,605,250,000</u>        |
|                                                               |                      | <b>9,729,849,247</b>        |
| <b>Less Disbursed to Local Authorities</b>                    |                      |                             |
| Service Delivery Account                                      | 4,494,876,280        |                             |
| Performance Improvement Account                               | <u>2,366,212,534</u> |                             |
|                                                               | <b>6,861,088,814</b> |                             |
| <b>Less Administrative Costs</b>                              | <u>22,762,511</u>    | <u>6,883,851,325</u>        |
| <b>Fund Balance Carried Forward 30<sup>th</sup> June 2007</b> |                      | <b><u>2,845,997,922</u></b> |

The difference of KSh 599,626,837 between the above total disbursements to LAs and the amount of KSh 7,460,715,651 shown as received by LAs in Table 2 following represents the amount of the third disbursement for the year which was not actually paid until July 2007. It has been included as received by the LAs in the year in the following tables in line with the accruals concept and to aid comparison between LAs and years.

### **3 REPORT ON THE ACTIVITIES OF THE ADVISORY COMMITTEE FOR THE YEAR.**

#### **3.1 Meetings of the LATF Advisory Committee**

A new chairman of the LATF Advisory Committee and four members drawn from the private sector were appointed by the Minister of Finance on 26th November 2006 through Gazette Notice No. 10027, following the expiry of the second term of the previous chairman and private sector members in February 2006.

The delay in the appointment of the new Chairman and members of the Committee resulted in the first meeting of the committee in the year under review being held on 1<sup>st</sup> February 2007. Since that time meetings have been held on a quarterly basis as required under the LATF Act.

#### **3.2 Allocations made**

The total allocation from the Fund to Local Authorities for 2006-2007 was KSh 7,500,000. This continues the rising trend of allocations from the LATF to LAs since its inception.

| Year    | KSh<br>Billions |
|---------|-----------------|
| 1999/00 | 1.00            |
| 2000/01 | 2.30            |

| Year    | KSh<br>Billions |
|---------|-----------------|
| 2001/02 | 3.00            |
| 2002/03 | 3.00            |
| 2003/04 | 3.75            |
| 2004/05 | 4.00            |
| 2005/06 | 5.00            |
| 2006/07 | 7.50            |

The allocation of this amount to individual LAs was made according to the formula laid down in the Regulations. The LAs were duly notified through the budget circular and the amounts were published in the press. The allocations by LA are set out in Annex 2.

### 3.3 Penalties

In FY 2006-2007, 7 LAs submitted documents late, as compared to 10 in 2005-06. This resulted in a loss of KSh 39.3 million (2005-06 KSh 14.3 million), about 0.5% of the total LATF allocation. Table 1 below summarises those penalised for late submissions in FY 2006-07.

**TABLE 1: LOCAL AUTHORITIES PENALISED FOR LATE LATF SUBMISSIONS  
(FY 2006-2007)**

| No. | Local Authority Name | Allocation for Year | Total Penalty     | Late Documents           |
|-----|----------------------|---------------------|-------------------|--------------------------|
| 1   | Kehancha Municipal   | 31,093,541          | 373,123           | Revenue Enhancement Plan |
| 2   | Kisii Municipal      | 23,302,870          | 2,097,258         | Annual Budget            |
| 3   | Malakisi Town        | 9,297,363           | 836,763           | Annual Budget            |
| 4   | Malava Town          | 9,643,739           | 867,937           | Annual Budget            |
| 5   | Migori Municipal     | 24,247,780          | 581,947           | Conditions 1 and 2       |
| 6   | Nairobi City         | 1,383,563,693       | 33,205,529        | Conditions 1 and 2       |
| 7   | Siaya Municipal      | 14,686,593          | 1,321,793         | Annual Budget            |
|     |                      |                     | <b>39,284,350</b> |                          |

None of these LAs were also penalised in 2005-2006. All submitted the overdue documents within 30 days of the due date and the penalty was therefore restricted to 15% of the amount due for that item.

The amount of the penalties remains in the Fund and is available for future distribution to LAs.

### 3.4 Disbursements to Local Authorities

In FY 2006-2007 the amounts due for disbursement to LAs were as follows:

| <b>DATE<br/>DUE</b>             | <b>PAYMENT</b> | <b>AMOUNT<br/>GROSS<br/>KSh</b> | <b>AMOUNT<br/>NET OF<br/>PENALTIES<br/>KSh</b> |
|---------------------------------|----------------|---------------------------------|------------------------------------------------|
| 30 <sup>th</sup> September 2006 |                | 3,375,000,000                   | 3,371,157,187                                  |
| 31 <sup>st</sup> January 2007   |                | 3,525,000,000                   | 3,489,931,586                                  |
| 30 <sup>th</sup> April 2007     |                | 600,000,000                     | 599,626,878                                    |
|                                 |                | <b>7,500,000,000</b>            | <b>7,460,715,651</b>                           |

All the above requests for disbursements were made on time by the Secretariat and the 1<sup>st</sup> disbursement was also made by the Ministry of Finance in early October 2006.

The second disbursement due on 31<sup>st</sup> January 2007 was made late because the balance in the fund was inadequate and it was required to wait until the 5% of collections had reached the necessary level.

The final disbursement was also paid late because the total amount allocated for LATF disbursements in the Government budget was inadequate. This payment was actually made in July 2007.

The amounts recorded in the review of council financial performance however show the LATF as having been received in full in the year, consistent with the accruals concept and to allow comparison between councils.

This does however point to a concern about late disbursements to Local Authorities, which has also been a problem in previous years. Proposals will be made to the Minister of Finance as to how this may be addressed.

### **3.5 Progress on Previously Identified Issues**

The LATF Annual Report for 2005-2006 identified certain key issues that needed addressing, and suggested strategies to be carried out in order to improve the performance of LAs and to meet the purpose of the Fund. The progress of MoLG and the LATF Advisory Committee during the year in implementing them are summarised as follows:

|    | <b>Issue/Strategies</b>                                                                                              | <b>Progress</b>                                                                                                          |
|----|----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
|    | <b>Quality of Information</b>                                                                                        |                                                                                                                          |
| 1. | Quarterly financial reports must be submitted to MoLG by all LAs                                                     | Revised forms prepared and included in Budget circular for 2007-2008.                                                    |
| 2. | MoLG will allocate the responsibility to officers to scrutinise the quarterly reports                                | Proposal for setting up an appropriate unit under consideration in MoLG.                                                 |
| 3. | Accounting standards and annual reporting formats will be developed and agreed with the Kenya National Audit Office. | Draft final documents have been prepared for submission to the Minister for Local Government for approval and gazetting. |
| 4. | The Local Authorities Integrated Financial and Operations Management Systems will be implemented in all the LAs.     | Being rolled out to all councils, on a phased basis with 19 implemented by 30 <sup>th</sup> June 2007.                   |

|     | <b>Issue/Strategies</b>                                                                                                           | <b>Progress</b>                                                                                                            |
|-----|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| 5.  | LATF conditionalities will be reviewed to identify how they can be used to facilitate the implementation of these steps           | Proposals have been made for new conditions to improve performance. These have been agreed by the LATF Advisory Committee. |
|     | <b>Capital Projects</b>                                                                                                           |                                                                                                                            |
| 6.  | Revised regulations will be proposed to guide the selection of capital projects                                                   | Regulations are under consideration in MoLG                                                                                |
| 7.  | Revised procedures will be proposed for the planning and budgeting of projects carried forward from previous years.               | Included in 2007-2008 budget circular                                                                                      |
| 8.  | Reporting formats will be amended to identify the level of completion of projects.                                                | In progress                                                                                                                |
|     | <b>Debt Resolution</b>                                                                                                            |                                                                                                                            |
| 9.  | Establish with statutory creditors the amounts outstanding for each LA, confirmed in writing as firm and not subject to revision. | In progress                                                                                                                |
| 10. | Request the Ministry of Finance to waive interest on the arrears of statutory debt.                                               | Awaiting completion of the above                                                                                           |
| 11. | Review other debt types to identify impediments to their resolution.                                                              | In progress                                                                                                                |
|     | <b>LATF Impact</b>                                                                                                                |                                                                                                                            |
| 12. | Carry out LATF Impact Study and Implement Recommendations                                                                         | Recommendations being implemented                                                                                          |
| 13. | Carry out LASDAP Impact Study and Implement Recommendations                                                                       | Consultant commissioned and report received after end of period.                                                           |
|     | <b>Monitoring and Support</b>                                                                                                     |                                                                                                                            |
| 14. | Monitor the use that LAs make of the LATF funds through field visits                                                              | LATF Monitoring visits made by MoLG                                                                                        |
| 15. | Develop robust and effective computer systems                                                                                     | In progress                                                                                                                |

### 3.6 Key Issues for 2007-2008

During its meetings in 2006/2007 the LATF Advisory Committee identified the following as the key issues to be addressed in 2007-2008 and thereafter:

- Development of a strategic plan for the LATF Advisory Committee to map out the way forward to meet the LATF objectives and to measure progress in achieving it.

- Reform of the institutional framework of the LATF Secretariat.
- Implementation of the recommendations of the LATF Impact Study.
- Improved monitoring of LA activities and specifically project implementation.
- Revision of the Act and Regulations to motivate improved performance.
- Timely disbursement of LATF to the Local Authorities.
- Increased public awareness of the LATF.

In addition the LATF Advisory Committee was made aware after the end of the year under review of the passing of legislation that will allocate 30% of total LATF funding to Roads Agencies. The Committee had not been consulted during the preparation of this legislation and will work through the Secretariat and MoLG to identify how the effects on the delivery of services by LAs can be mitigated, during the implementation of the legislation.

## 4 LOCAL AUTHORITY FY 2006-2007 FINANCIAL PERFORMANCE REVIEW

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. This database is based on the returns of actual revenue and expenditure for the year received from Local Authorities, as required as a condition of qualification for LATF funds.

It should be noted that the figures are unaudited and have not been subjected to validation. They are however deemed appropriate for the establishment of trends and overall performance.

The chapter deals in separate sections with Local Authority Revenues, Expenditure, Capital Expenditure and Debt Resolution. Annexes 3 and 4 provide financial profiles and capital projects for each LA, further analysing the information summarised in this chapter.

### 4.1 Local Authority Revenues

In FY 2006-2007, the Central Government allocated KSh 7.5 billion to LAs through the Local Authorities Transfer Fund (LATF). LAs also planned to receive KSh 609 million through the Road Maintenance Levy Fund (RMLF), for a total from the central government of KSh 8.1 billion. In addition, LAs planned to mobilize KSh 10.8 billion in local own source revenues. The total combined planned revenues for FY 2006-2007, as contained in the budget estimates was KSh 18.9 billion.

**TABLE 2: LOCAL AUTHORITY REVENUE STRUCTURE:  
PLANNED AND REPORTED ACTUALS FY 2006-2007, PLANNED FY 2007-2008 (KSh)**

| Revenue Sources                      | Panned<br>2006/2007  | Actual<br>2006/2007  | %<br>Realised | Planned<br>2007/2008 | %<br>Increase<br>Planned |
|--------------------------------------|----------------------|----------------------|---------------|----------------------|--------------------------|
| LATF                                 | 7,500,000,000        | 7,460,715,651        | 99            | 8,250,000,000        | 111                      |
| RMLF                                 | 609,314,461          | 868,601,295          | 143           | 640,128,180          | 74                       |
| <b>SUBTOTAL REVENUES<br/>FROM CG</b> | <b>8,109,314,461</b> | <b>8,329,316,946</b> | <b>103</b>    | <b>8,890,128,180</b> | <b>107</b>               |
| CILOR                                | 471,459,785          | 326,564,939          | 69            | 417,476,057          | 128                      |
| Property Rates                       | 2,542,265,174        | 2,985,640,512        | 117           | 3,328,865,164        | 111                      |



| <b>Revenue Sources</b>               | <b>Panned<br/>2006/2007</b> | <b>Actual<br/>2006/2007</b> | <b>%<br/>Realised</b> | <b>Planned<br/>2007/2008</b> | <b>%<br/>Increase<br/>Planned</b> |
|--------------------------------------|-----------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------------|
| SBP                                  | 1,948,138,485               | 1,963,210,191               | 101                   | 1,959,687,981                | 100                               |
| Vehicle Parking                      | 1,003,686,686               | 1,300,149,990               | 130                   | 1,770,106,055                | 136                               |
| Markets Fees                         | 904,548,069                 | 950,176,843                 | 105                   | 1,154,272,011                | 121                               |
| Plot Rents                           | 174,399,691                 | 202,210,235                 | 116                   | 302,003,968                  | 149                               |
| Water & Sewerage Fees                | 512,221,009                 | 517,696,998                 | 101                   | 185,032,836                  | 36                                |
| Cess Receipts                        | 492,464,272                 | 568,555,448                 | 115                   | 621,214,553                  | 109                               |
| Game Park Fees                       | 577,773,110                 | 1,010,803,474               | 175                   | 734,155,929                  | 73                                |
| House Rents                          | 345,227,094                 | 307,896,808                 | 89                    | 628,195,864                  | 204                               |
| Others                               | 1,835,381,789               | 2,156,418,256               | 117                   | 2,771,473,543                | 129                               |
| <b>SUBTOTAL LOCAL<br/>REVENUES</b>   | <b>10,807,565,164</b>       | <b>12,289,323,694</b>       | <b>114</b>            | <b>13,872,483,961</b>        | <b>113</b>                        |
| <b>TOTAL CENTRAL &amp;<br/>LOCAL</b> | <b>18,916,879,625</b>       | <b>20,618,640,640</b>       | <b>109</b>            | <b>22,762,612,141</b>        | <b>110</b>                        |

The overall performance in actual revenues against planned is again satisfactory with total realisation being 109% and only CILOR falling below 90% realisation. This result indicates that the mechanism introduced by MoLG of providing revenue ceilings continues to promote greater realism in LA budgeting.

It further indicates that LAs are making successful efforts through their Revenue Enhancement Plans to increase their income from local revenue sources to meet their increasing expenditure requirements.

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

- The higher than anticipated revenue from the Roads Maintenance Levy Fund reflects the receipt of an additional KSh 266 million from this source by the City Council of Nairobi.
- CILOR remains a major issue in LA finances, with continuing differences between the amount allocated by the Central Government for this source and the estimates of the LAs. The current arrears of this statutory requirement as claimed by LAs is in excess KSh of 4 billion. A committee, chaired by the Ministry of Local Government (MoLG) and with members representing the relevant ministries and stakeholders, has been working to reconcile the different claims and to establish the current amounts due and the arrears. It has however yet to submit its final report.
- The 30% increase over plan for parking fees largely arises in the City Council of Nairobi where collection was KSh 200 million in excess of budget. Overall however the results indicate the increasing importance attached by LAs to this source of revenue which is now being collected by 140 of the 175 councils. This growing importance is reflected in the large planned increase for 2007-2008.
- The increase in game park fees of some KSh 433 million largely arises in the County Council of Narok which saw a doubling of its earnings from this source to KSh 670 million. The County Councils of Isiolo, Samburu and Transmara also saw significant increases in such revenues. These four LAs receive more than 94% of the earnings from this source.

- The very high increase in planned revenue from House Rents comes from the City Council of Nairobi which plans an increase of over KSh 300 million in house rents for 2007-2008.
- Other Revenues include miscellaneous fees and charges including advertising and planning fees, public health and environment charges, as well as other sundry sources of income, and other grants from donors and central Government. The following breakdown of the actual receipts for 2006-2007 has been derived from the submissions received:

| <b>Description</b>                         | <b>KSh<br/>Millions</b> | <b>% of Total<br/>Local<br/>Revenue</b> |
|--------------------------------------------|-------------------------|-----------------------------------------|
| EU Poverty Reduction Fund Grant            | 138.5                   | 1.1                                     |
| Other Grants                               | 76.5                    | 0.6                                     |
| Administration charges, fines and interest | 175.3                   | 1.4                                     |
| Advertising fees and planning approvals    | 402.4                   | 3.3                                     |
| Income from commercial activities          | 330.5                   | 2.7                                     |
| Public Health and Waste charges            | 214.4                   | 1.7                                     |
| Miscellaneous                              | 818.8                   | 6.7                                     |
|                                            | <b>2156.4</b>           | <b>17.5</b>                             |

It should be noted that the above figures are indicative as descriptions and grouping of revenues varied, with some classifications being unspecified. They do however give an indication of total the types of costs included in other revenues and their relative values.

**TABLE 3: RELATIVE CONTRIBUTION OF OWN REVENUES BY LOCAL AUTHORITY TYPE, FY 2006-2007 (PERCENTAGES)**

| <b>Revenue Source</b>          | <b>Nairobi City Council</b> | <b>Municipal Councils</b> | <b>Town Councils</b> | <b>County Councils</b> | <b>Total</b> |
|--------------------------------|-----------------------------|---------------------------|----------------------|------------------------|--------------|
| CILOR                          | 2                           | 4                         | 4                    | 2                      | 3            |
| Property Rates                 | 39                          | 24                        | 5                    | 5                      | 24           |
| SBP                            | 14                          | 16                        | 21                   | 18                     | 16           |
| Vehicle Parking                | 12                          | 14                        | 19                   | 2                      | 11           |
| Markets Fees                   | 4                           | 10                        | 15                   | 9                      | 8            |
| Plot Rents                     | 2                           | 2                         | 4                    | 4                      | 2            |
| Water & Sewerage Fees          | 4                           | 8                         | 1                    | 0                      | 4            |
| Total Cess Receipts            | 0                           | 2                         | 12                   | 14                     | 5            |
| Game Park Fees                 | 0                           | 0                         | 0                    | 34                     | 8            |
| House Rents                    | 2                           | 3                         | 3                    | 1                      | 2            |
| Others                         | 21                          | 17                        | 16                   | 12                     | 18           |
| <b>Total Own Revenues</b>      | <b>100</b>                  | <b>100</b>                | <b>100</b>           | <b>100</b>             | <b>100</b>   |
| <b>% of Total Own Revenues</b> | <b>39</b>                   | <b>31</b>                 | <b>6</b>             | <b>24</b>              | <b>100</b>   |
| <b>% of Total Revenues</b>     | <b>32</b>                   | <b>29</b>                 | <b>8</b>             | <b>32</b>              | <b>100</b>   |
| <b>% of Total No. of LAs</b>   | <b>1</b>                    | <b>26</b>                 | <b>35</b>            | <b>38</b>              | <b>100</b>   |

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.

While Town Councils represent 35% of the LAs by number, they only collect 6% of local revenues and 8% of total revenues, indicating that as a group they face considerable challenges as to their viability, as service delivering entities.

County Councils are more dependent on LATF transfers than the urban councils. The disparate nature of rural councils is also clearly shown in the fact that 34% of income comes for Game Park Fees when this is only a significant revenue source for 4 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 2002-2003 TO FY 2006-2007  
ACTUAL REVENUES**

| Revenue Source                                 | 02/03          | 03/04          | 04/05          | 05/06          | 06/07          | %<br>Change<br>on<br>05/06 |
|------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|
| LATF                                           | 2,969          | 3,719          | 3,930          | 4,986          | 7,461          | 49.6                       |
| RMLF                                           | 77             | 323            | 524            | 506            | 869            | 71.7                       |
| <b>Subtotal CG Transfers</b>                   | <b>3,046</b>   | <b>4,042</b>   | <b>4,453</b>   | <b>5,492</b>   | <b>8,329</b>   | <b>51.7</b>                |
| CILOR                                          | 178            | 365            | 270            | 300            | 327            | 8.9                        |
| Property Rates                                 | 2,348          | 2,028          | 1,840          | 2,497          | 2,986          | 19.6                       |
| SBP                                            | 1,343          | 1,572          | 1,674          | 1,736          | 1,963          | 13.1                       |
| Vehicle Parking                                | 492            | 615            | 973            | 1,128          | 1,300          | 15.3                       |
| Market Fees                                    | 623            | 706            | 701            | 832            | 950            | 14.2                       |
| Plot Rents                                     | 136            | 166            | 163            | 169            | 202            | 19.7                       |
| Water & Sewerage Fees                          | 1,761          | 1,767          | 535            | 472            | 518            | 9.7                        |
| Total Cess Receipts                            | 386            | 440            | 494            | 569            | 569            | -0.1                       |
| Game Park Fees                                 | 471            | 458            | 688            | 729            | 1,011          | 38.7                       |
| House Rents                                    | 494            | 386            | 314            | 314            | 308            | -1.9                       |
| Others                                         | 867            | 994            | 843            | 1,367          | 2,156          | 57.7                       |
| <b>Subtotal LA Revenues</b>                    | <b>9,100</b>   | <b>9,497</b>   | <b>8,495</b>   | <b>10,112</b>  | <b>12,289</b>  | <b>21.5</b>                |
| <b>Total Central and Local</b>                 | <b>12,146</b>  | <b>13,538</b>  | <b>12,948</b>  | <b>15,604</b>  | <b>20,619</b>  | <b>32.1</b>                |
|                                                |                |                |                |                |                |                            |
| Increase in CG Transfers                       | 8.4%           | 32.7%          | 10.2%          | 23.3%          | 51.7%          |                            |
| Increase in LA Revenues                        | 15.5%          | 4.4%           | -10.6%         | 19.0%          | 21.5%          |                            |
| Increase in Total Revenues                     | 13.6%          | 11.5%          | -4.4%          | 20.5%          | 32.1%          |                            |
|                                                |                |                |                |                |                |                            |
| <b>Total GoK Recurrent Revenue</b>             | <b>214,149</b> | <b>254,696</b> | <b>285,823</b> | <b>313,448</b> | <b>376,039</b> | <b>20.0</b>                |
| CG Transfers as a %                            | 1.4%           | 1.6%           | 1.6%           | 1.8%           | 2.2%           |                            |
|                                                |                |                |                |                |                |                            |
| <b>Inflation Rate</b>                          | <b>9.80%</b>   | <b>11.60%</b>  | <b>10.30%</b>  | <b>12.10%</b>  | <b>11.10%</b>  |                            |
|                                                |                |                |                |                |                |                            |
| <b>CG Transfers as a % of total LA Revenue</b> | <b>25%</b>     | <b>30%</b>     | <b>34%</b>     | <b>35%</b>     | <b>40%</b>     |                            |

The following salient points can be derived from this table:

- The share of total Government Recurrent Revenue being transferred to LAs is gradually increasing, though this has largely been driven by the 50% increase in such transfers in 2006-2007 which is not likely to be repeated in the short term.



- Local Revenues continue to show good growth with a increase of 21.5% increase over 2005-2006 when an increase of 19% was reported. In both years the growth exceeded both the rate of inflation and the growth in Central Government recurrent revenues. The requirements for LAs to provide Revenue Enhancement Plans and the inclusion of revenue collection in LA performance contracts are major contributory factors to this improvement.
- Central Government transfers represent 40% of the total LA revenues, against 35% in 2005-2006. The increase is not a matter of concern given the healthy growth in local revenues. While the current proportion is manageable, continuing emphasis should, however, be laid on the maximisation of local revenues to ensure a substantial and robust local revenue base that encourages local accountability and participation.

## 4.2 Local Authority Expenditure

LA expenditure for 2006-2007 is set out in Table 5 below comparing actual incurred to the plan for the year and the amount planned for 2007-2008.

**Table 5: Local Authority Expenditure Structure:  
PLANNED AND REPORTED ACTUALS FY 2006-2007, PLANNED FY 2007-2008 (KSH)**

| Expenditure Classification         | Planned 2006/2007 | Actual 2006/2007 | Actual % of Planned | Planned 2007/2008 | Increase % |
|------------------------------------|-------------------|------------------|---------------------|-------------------|------------|
| Civic Expenses <sup>2</sup>        | 1,258,082,357     | 1,314,543,013    | 104.5%              | 1,272,408,562     | -3.2%      |
| Personnel                          | 6,646,653,041     | 7,830,244,329    | 117.8%              | 9,867,430,583     | 26.0%      |
| Operations                         | 3,123,799,234     | 3,898,904,698    | 124.8%              | 3,842,379,752     | -1.4%      |
| Maintenance                        | 1,086,837,667     | 723,491,097      | 66.6%               | 1,140,043,081     | 57.6%      |
| <b>Total Recurrent Expenditure</b> | 12,115,372,299    | 13,767,183,137   | 113.6%              | 16,122,261,978    | 17.1%      |
| Capital Expenditure                | 3,541,552,357     | 3,073,052,585    | 86.8%               | 3,746,064,394     | 21.9%      |
| Debt Resolution                    | 2,116,056,661     | 3,316,809,696    | 156.7%              | 3,200,041,198     | -3.5%      |
| Loan Repayments                    | 94,228,366        | 22,897,565       | 24.3%               | 11,375,704        | -50.3%     |
| <b>TOTAL EXPENDITURE</b>           | 17,867,209,683    | 20,179,942,983   | 112.9%              | 23,079,743,273    | 14.4%      |

Overall the LAs have exceeded their planned expenditure by 13% (2005-2006 2.7%). This however reflects the increase in revenues received over the budget for the year. More detailed analysis, however, suggests that budget classification, reporting and execution still require improvement as described below:

- Personnel expenses are 18% expenses over budget. This raises serious concerns about the quality of the budgeting and budget execution as these costs should be relatively easy to budget for and control given the predictability of salary amounts as there has not been a general increase in the current year.

<sup>2</sup> 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.

Analysis of the returns indicates that 84 or 48% of the councils had actual personnel costs more than 20% greater than planned, totalling Ksh 1.024 billion of the variance of KSh 1.184 billion.

The variance may in fact be understated where unpaid wages have not been accrued for in these figures. The total increase in this amount over the year is KSh 358 million.

It should also be noted that the planned and actual figures for 2006-2007 for Civic and Personnel expenses combined are within the LATF budgetary condition for the year of less than 55% of total expenditure.

- The large adverse variance against plan in the area of maintenance expenses is disappointing but if taken together with operational expenses, operations and maintenance costs are 10% above budget.
- Only 87% of the planned capital expenditure was spent in the year which is disappointing but should be viewed in the context of delayed LATF releases and the budget for such expenditure which was more than double the previous the year's actual expenditure.

It should also be noted that the actual capital expenditure of KSh 3.073 billion represents 68.2% of the LATF service delivery component for the year. This is comfortably in excess of the budgetary condition of 65%.

- Debt Resolution payments were significantly higher than planned. 154 of the LAs (88%) met or exceeded their planned expenditure in this area, and none achieved less than 82%.

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

**TABLE 6: RELATIVE EXPENDITURE PATTERN BY LA TYPE, FY 2006-2007 (PERCENTAGES)**

| Expenditure Classification                       | Nairobi City Council | Municipal Councils | Town Councils | County Councils | Total       |
|--------------------------------------------------|----------------------|--------------------|---------------|-----------------|-------------|
| Civic Expenditure                                | 1.3                  | 4.9                | 10.4          | 13.0            | 6.5         |
| LA Personnel                                     | 43.4                 | 44.3               | 33.8          | 29.6            | 38.8        |
| LA Operations                                    | 20.4                 | 16.7               | 17.2          | 21.2            | 19.3        |
| LA Maintenance                                   | 1.6                  | 4.2                | 4.3           | 5.0             | 3.6         |
| Total Recurrent Expenditure                      | 66.7                 | 70.0               | 65.7          | 68.8            | 68.2        |
| Capital Expenditure                              | 12.9                 | 13.3               | 19.2          | 18.8            | 15.2        |
| Debt Resolution                                  | 20.5                 | 16.4               | 15.1          | 12.4            | 16.4        |
| Loan Repayments                                  | 0.0                  | 0.3                | 0.1           | 0.0             | 0.1         |
| Total Expenditure                                | 100.0                | 100.0              | 100.0         | 100.0           | 100.0       |
| <b>% of Total Expenditures</b>                   | <b>33%</b>           | <b>30%</b>         | <b>7%</b>     | <b>30%</b>      | <b>100%</b> |
| <b>Number of LAs</b>                             | <b>1</b>             | <b>45</b>          | <b>62</b>     | <b>67</b>       | <b>175</b>  |
| <b>Average expenditure per LA (KSh Millions)</b> | <b>6,675</b>         | <b>133</b>         | <b>23</b>     | <b>91</b>       | <b>115</b>  |

Expenditure on personnel and civic expenditure falls between 43 and 54 per cent of total expenditure. Towns and counties, however, with smaller revenue bases tend to spend a higher portion of their expenditure on civic costs—ranging from 10-13 percent. The amount spent on maintenance continues to be low and LAs should allocate increasing amounts for this type of expenditure to ensure that assets created through capital investment are sustainable. On average, LAs spent about 15 percent on capital expenditures and about 15% on debt resolution.

Town and county councils however spent a greater proportion of their expenditure than the city and municipal councils on Operations, Maintenance and Capital, respectively totalling 41% and 45% on these areas, against an overall average of 38%.

The very low level of expenditure per town council indicates the low population levels and resource bases of many of these LAs.

**TABLE 7: FIVE –YEAR COMPARISON FROM FY 2002-2003 ACTUAL EXPENDITURE (KSH MILLIONS)**

| <b>Expenditure Classification</b>  | <b>02/03</b>  | <b>03/04</b>  | <b>04/05</b>  | <b>05/06</b>  | <b>06/07</b>  | <b>% Change on 05/06</b> |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|--------------------------|
| Civic Expenditure                  | 675           | 712           | 833           | 1,102         | 1,315         | 19.3                     |
| LA Personnel                       | 6,020         | 4,399         | 5,770         | 6,138         | 7,830         | 27.6                     |
| LA Operations                      | 2,874         | 2,572         | 2,203         | 3,233         | 3,899         | 20.6                     |
| LA Maintenance                     | 514           | 718           | 563           | 628           | 723           | 15.2                     |
| <b>TOTAL RECURRENT EXPENDITURE</b> | <b>10,083</b> | <b>8,401</b>  | <b>9,369</b>  | <b>11,100</b> | <b>13,767</b> | <b>24.0</b>              |
| Capital Expenditure                | 1,127         | 1,158         | 1,559         | 1,511         | 3,073         | 103.4                    |
| Debt Resolution                    | 3,442         | 554           | 2,202         | 2,268         | 3,317         | 46.2                     |
| Loan Repayments                    | 261           | 41            | 217           | 174           | 23            | -86.8                    |
| <b>TOTAL EXPENDITURE</b>           | <b>14,913</b> | <b>10,154</b> | <b>13,347</b> | <b>15,054</b> | <b>20,180</b> | <b>34.1</b>              |

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.

It is important to note that while maintenance expenditure is below plan the amount actually spent in 2006-2007 is 15% higher than the previous year.

#### **4.3 Local Authority Expenditure on Capital Projects**

In accordance with the LATF regulations, each LA planned to allocate the equivalent of at least 65% of the LATF service delivery account for capital projects during 2006-2007. 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**

| Project Type           | 2006/2007    |                      |              |                      |             |           | 2007-2008    |                      |
|------------------------|--------------|----------------------|--------------|----------------------|-------------|-----------|--------------|----------------------|
|                        | Planned      |                      | Actuals      |                      | Realisation |           | Planned      |                      |
|                        | No.          | Amount KSh           | No.          | Amount KSh           | No. %       | Amt %     | No.          | Amount KSh           |
| Administrative Support | 86           | 101,822,271          | 129          | 105,302,124          | 150         | 103       | 47           | 38,130,695           |
| Bus Parks              | 103          | 130,141,830          | 96           | 161,538,286          | 93          | 124       | 57           | 44,355,169           |
| Council Premises       | 155          | 208,978,913          | 147          | 123,355,834          | 95          | 59        | 133          | 182,091,421          |
| Education              | 988          | 431,185,683          | 1,118        | 369,795,404          | 113         | 86        | 999          | 911,826,112          |
| Equipment              | 168          | 98,715,628           | 140          | 70,854,233           | 83          | 72        | 125          | 413,976,746          |
| Health                 | 382          | 200,326,691          | 405          | 172,053,898          | 106         | 86        | 356          | 181,877,111          |
| Housing                | 42           | 27,718,182           | 25           | 14,067,956           | 60          | 51        | 49           | 52,157,154           |
| Markets                | 138          | 168,548,065          | 174          | 116,447,612          | 126         | 69        | 129          | 201,589,977          |
| Public Lighting        | 92           | 95,508,856           | 101          | 202,589,260          | 110         | 212       | 90           | 86,970,888           |
| Roads                  | 464          | 454,945,191          | 604          | 975,973,819          | 130         | 215       | 457          | 431,885,158          |
| Slaughter Slabs        | 18           | 9,322,770            | 21           | 6,562,941            | 117         | 70        | 20           | 16,929,757           |
| Solid Waste            | 34           | 19,260,493           | 24           | 12,415,737           | 71          | 64        | 26           | 15,466,000           |
| Sports/Recreation      | 36           | 20,909,750           | 49           | 22,987,980           | 136         | 110       | 44           | 21,169,055           |
| Vehicles               | 136          | 329,143,810          | 99           | 324,276,194          | 73          | 99        | 114          | 397,485,090          |
| Water & Sanitation     | 655          | 444,647,358          | 583          | 227,374,770          | 89          | 51        | 589          | 443,474,811          |
| Others                 | 419          | 800,376,866          | 300          | 167,456,537          | 72          | 21        | 480          | 306,679,250          |
| <b>Grand Total</b>     | <b>3,916</b> | <b>3,541,552,357</b> | <b>4,015</b> | <b>3,073,052,585</b> | <b>103</b>  | <b>87</b> | <b>3,715</b> | <b>3,746,064,394</b> |

In FY 2006-2007, LAs planned to spend KSh 3.5 billion to fund 3,916 capital projects but in fact have reported spending KSh 3.1 billion on 4,105 projects. In 2007-08 it is anticipated that capital expenditure will increase by 22% though the number of projects will decrease.

87% of the planned capital expenditure amount was realised on 104% of projects which is generally a satisfactory outcome for the year, considering the late release of funds and the sharply increased budget from the previous 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.<sup>3</sup> The budget circular for 2007-2008 requires LAs to re budget for projects planned in previous years but not completed, bringing forward unutilised resources.

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

<sup>3</sup> The actual expenditure and numbers of projects implemented shown above include projects planned for implementation in previous years, but not completed within the planned period.

**TABLE 9: ACTUAL CAPITAL EXPENDITURES BY PROJECT TYPE FY 2006-2007**

| Project Type           | Actuals |               | % Distribution |        | Average Project Cost KSh |
|------------------------|---------|---------------|----------------|--------|--------------------------|
|                        | No.     | Amount KSh    | No.            | Amount |                          |
| Roads                  | 604     | 975,973,819   | 15             | 32     | 1,615,851                |
| Education              | 1,118   | 369,795,404   | 28             | 12     | 330,765                  |
| Vehicles               | 99      | 324,276,194   | 2              | 11     | 3,275,517                |
| Water & Sanitation     | 583     | 227,374,770   | 15             | 7      | 390,008                  |
| Public Lighting        | 101     | 202,589,260   | 3              | 7      | 2,005,834                |
| Health                 | 405     | 172,653,898   | 10             | 6      | 424,824                  |
| Others                 | 300     | 167,456,537   | 7              | 5      | 555,188                  |
| Bus Parks              | 96      | 161,538,286   | 2              | 5      | 1,682,690                |
| Council Premises       | 147     | 123,355,834   | 4              | 4      | 839,155                  |
| Markets                | 174     | 116,447,612   | 4              | 4      | 669,239                  |
| Administrative Support | 129     | 105,302,124   | 3              | 3      | 816,296                  |
| Equipment              | 140     | 70,854,233    | 3              | 2      | 506,102                  |
| Sports/Recreation      | 49      | 22,987,980    | 1              | 1      | 469,142                  |
| Housing                | 25      | 14,067,956    | 1              | 0      | 562,718                  |
| Solid Waste            | 24      | 12,415,737    | 1              | 0      | 517,322                  |
| Slaughter Slabs        | 21      | 6,562,941     | 1              | 0      | 312,521                  |
| GRAND TOTAL            | 4,015   | 3,073,052,585 | 100            | 100    | 765,393                  |

The table indicates that 57% of the capital expenditure (68% 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 17% (13% by number). Vehicles and Equipment make up 13% of the expenditure (5% by number) and only 7% (7% by number) is in respect of Council Premises and Administration. The final 5% (7% by number) is not classified in the reports.

This indicates that the bulk of the funding is being used in the enhancement of service delivery by councils, with at least 75% of the expenditure going to these areas. There is however some concern that the funds available are diluted through the large number of projects which entails small project sizes and means that there are not funds available for them to be completed in one year. The 4,105 projects implemented in 2006-2007 is the equivalent of 22 projects per council. Draft regulations to reduce the number of projects planned are being finalised by MoLG, though this should not be at the expense of the participatory planning processes.

It should be noted that despite the increase in numbers of projects from the previous year the cost per project has increased by 83% from KSh 419,120, perhaps indicating better costing and larger projects.

As noted earlier the above figures set out the amounts reported as invested in capital projects by LAs. There is however considerable evidence from recent studies and monitoring visits that the level of physical completion of the projects in many councils is low and the issue of better monitoring and rewarding completion is a major issue to be addressed.

## 4.4 Local Authority Debt

One of the objectives of the LATF is the reduction of LA debt and 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.

The overall amount outstanding has risen significantly from KSh10.6 to 12.9 billion which is disappointing and casts further doubt as to whether the June 2010 target will be met. There is however significant evidence from the returns that a significant amount of the increase arises from more complete returns, especially from the City Council of Nairobi, which alone has shown an increase higher than the total increase from June 2006.

It again appears that the debt resolution payments being made by Local Authorities in 2006-2007 totalling KSh 3.3 billion has been replaced by new debt. As all LAs have received certification from statutory creditors that current debts have been honoured it is clear that the overall outstanding debt (excluding City Council of Nairobi) has remained static because of the penalties and fines imposed by the various statutory creditors on overdue balances. It is becoming increasingly evident that this cycle of debt will continue unless specific measures are urgently undertaken to address the issue.

**TABLE 10: LOCAL GOVERNMENT OUTSTANDING DEBT AS OF JUNE 30, 2007**

|                   | 2006/07              |       |              | 2005/06     |       |       | Increase |
|-------------------|----------------------|-------|--------------|-------------|-------|-------|----------|
|                   | Outstanding Debt KSh | %     | Cumulative % | KSh Million | %     | Cum % | %        |
| Name of Council   |                      |       |              |             |       |       |          |
| Nairobi City      | 6,177,085,691        | 47.7  | 47.7         | 3,756       | 35.6  | 35.6  | 64.5     |
| Mombasa Municipal | 2,066,395,503        | 16.0  | 63.7         | 2,104       | 19.9  | 55.5  | -1.8     |
| Kisumu Municipal  | 528,823,001          | 4.1   | 67.8         | 560         | 5.3   | 60.8  | -5.6     |
| Eldoret Municipal | 420,172,000          | 3.2   | 71.0         | 298         | 2.8   | 63.6  | 41.0     |
| Nakuru Municipal  | 332,505,873          | 2.6   | 73.6         | 332         | 3.1   | 66.8  | 0.2      |
| Kisumu County     | 175,448,104          | 1.4   | 75.0         | 183         | 1.7   | 68.5  | -4.1     |
| Kitale Municipal  | 166,718,228          | 1.3   | 76.3         | 140         | 1.3   | 69.8  | 19.1     |
| Nakuru County     | 156,898,946          | 1.2   | 77.5         | 152         | 1.4   | 71.3  | 3.2      |
| Vihiga Municipal  | 132,765,258          | 1.0   | 78.5         | 125         | 1.2   | 72.5  | 6.2      |
| Gusii County      | 114,999,275          | 0.9   | 79.4         | 122         | 1.2   | 73.6  | -5.7     |
| Others            | 2,668,494,919        | 20.6  | 100.0        | 2,842       | 26.9  | 100.5 | -6.1     |
| Total             | 12,940,306,798       | 100.0 |              | 10,557      | 100.0 |       | 22.6     |

The 23% increase in the amount of outstanding debt reported almost totally arises as a result of the amount owing by Nairobi City Council which has grown by 64% and now represents nearly half of the total outstanding from all LAs. As a result of this the share of the total owed by the ten most indebted LAs has now risen to 79% from 74% in 2005-2006 of which 3 LAs make up 68% of the debt (previously 61%).

The amount of outstanding debt in the remaining 165 LAs has fallen by 6% and the average outstanding for each of these has been reduced to KSh 16.2 million from KSh 17.2 million.

The bulk of the Nairobi City Council increase in reported debt arises from three sources:

| <b>KSh Millions</b> | <b>30/06/2007</b> | <b>30/06/2006</b> | <b>Increase</b> |
|---------------------|-------------------|-------------------|-----------------|
| NSSF                | 1,298             | 167               | 1,131           |
| Salaries Arrears    | 412               | Nil               | 412             |
| Pending Bills       | 1,175             | Nil               | 1,175           |
|                     | <b>2,885</b>      | <b>167</b>        | <b>2,718</b>    |
| Others              | 3,292             | 3589              | -297            |
|                     | <b>6,177</b>      | <b>3,756</b>      | <b>2,421</b>    |

While the increase in Nairobi's debt largely results from more accurate reporting as at 30<sup>th</sup> June 2007, with the amounts outstanding as at 30<sup>th</sup> June 2006 incorrectly stated, the continuing high levels of outstanding debt in the City continue to cause concern.

The 40% increase in the outstanding debt in Eldoret Municipal Council arises from the inclusion of National Housing Corporation Loans for the first time, amounting to KSh 300 million, and a previously unreported debt to the Provident Fund of KSh 90 million.. Previously reported debts have fallen significantly to give a net increase of KSh 122 million.

The 19% increase in the outstanding debt of Kitale Municipal Council arises from increases in amounts owing to the various statutory creditors.

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

**TABLE 11: PROFILE OF LOCAL AUTHORITY DEBT BY TYPE OF DEBT,  
JUNE 2003 TO JUNE 2007 (KSH MILLIONS)**

| <b>Debt Type</b>                         | <b>2003</b>  | <b>2004</b>  | <b>2005</b>  | <b>2006</b>  | <b>2007</b>  | <b>%<br/>Change<br/>on 2006</b> | <b>% of<br/>Total</b> |
|------------------------------------------|--------------|--------------|--------------|--------------|--------------|---------------------------------|-----------------------|
| KRA                                      | 337          | 243          | 269          | 285          | 192          | (33)%                           | 1%                    |
| NSSF                                     | 371          | 364          | 417          | 518          | 1,628        | 214%                            | 13%                   |
| NHIF                                     | 370          | 348          | 322          | 309          | 485          | 57%                             | 4%                    |
| Superannuation Fund                      | 1,554        | 1,996        | 1,990        | 2,325        | 2,233        | (4)%                            | 17%                   |
| Provident Fund                           | 528          | 615          | 1,663        | 1,663        | 2,022        | 22%                             | 16%                   |
| <b>Sub Total Statutory<br/>Creditors</b> | <b>3,160</b> | <b>3,566</b> | <b>4,661</b> | <b>5,100</b> | <b>6,560</b> | <b>29%</b>                      | <b>51%</b>            |
| SACCO                                    | 368          | 382          | 837          | 824          | 379          | (54)%                           | 3%                    |

| <b>Debt Type</b>   | <b>2003</b>   | <b>2004</b>   | <b>2005</b>   | <b>2006</b>   | <b>2007</b>   | <b>%<br/>Change<br/>on 2006</b> | <b>% of<br/>Total</b> |
|--------------------|---------------|---------------|---------------|---------------|---------------|---------------------------------|-----------------------|
| Salary Arrears     | 1,900         | 1,195         | 920           | 1,367         | 1,725         | 26%                             | 13%                   |
| Other Debts        | 7,367         | 8,290         | 3,805         | 3,267         | 4,276         | 31%                             | 33%                   |
| <b>Grand Total</b> | <b>12,795</b> | <b>13,433</b> | <b>10,223</b> | <b>10,558</b> | <b>12,940</b> | <b>23%</b>                      | <b>100%</b>           |

Statutory creditors account for 51% of the outstanding debt, up from 48% as at June 2006. This results from the increase of KSh 1.1 billion in the City Council of Nairobi's reported debt to NSSF and an increase of KSh 183 million in the amount owing by the Municipal Council of Mombasa to NHIF. This was previously reported as zero. The increase in the outstanding amount due to the Provident Fund is more widely spread, the largest element being from the Municipal Council of Eldoret which has reported a debt of KSh 90 million, which was previously reported as zero.

The non statutory creditors have increased by KSh 0.9 billion and this can be clearly attributed to the increases in the salaries arrears and pending bills increases at the City Council of Nairobi, described earlier.

It should also be noted that the debts reported are those for the Local Authority alone and do not include those in respect of 100% owned subsidiaries, such as water companies.

#### **4.5 Conclusion**

The review of the returns for 2006-2007 submitted by the LAs demonstrate important advances including:

- Significantly greater local revenue collections,
- Continuing maintenance of expenditure within overall budget levels,
- High levels of capital and debt resolution payments.

The review has also identified other key areas of concern that need to be addressed including:

- Low implementation levels and poor physical reporting for capital expenditures
- Continuing high debt levels despite significant repayments, although the problem is increasingly concentrated in a small number of LAs.
- Weak financial reporting capacity.

While the weaknesses need to be addressed by the LAs and the MoLG, the advances made should not be underestimated and publicised widely.



## **5 ANNEXES**

The following annexes are attached:

Annex 1: Description of the LATF Fund and Regulations

Annex 2: Schedule of LATF Allocations to LAs for 2006-2007

Annex 3: Individual LA profiles summarising the financial returns for 2006-2007 received.

Annex 4: Capital project information for 2006-2007

## **Annex 1: Description of the LATF Fund and Regulations**

### **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.”<sup>4</sup> In September 1999, the LATF Regulations<sup>5</sup> 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.<sup>6</sup>

### **2 Administration of the LATF**

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

#### **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 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.

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<sup>4</sup> LATF Act, Article 4

<sup>5</sup> Legal Notice No. 142

<sup>6</sup> LATF Regulation 11(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.

## **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.

## **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.

### *2.1.1 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.

### *2.1.2 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.

### *2.1.3 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<sup>7</sup>,
- 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.

### *2.1.4 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.

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:

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<sup>7</sup> Since December 2003, all LAs have submitted their abstracts of accounts on time, bringing all LAs into compliance with the Local Government Act.

- 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**

### **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 7.5 billion in FY 2006-2007, 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.

## **LATF Distribution Criteria and Allocations for FY 2006-2007**

### **4.1.1 Distribution Criteria**

The LATF distribution criteria are designed to allocate funds in a predictable, transparent and equitable manner. The allocations for FY 2006-2007 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
- 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

### **4.1.2 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.

### **4.1.3 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 2006-2007:

- The local budget must have allocated the equivalent of at least 65% of the LATF service delivery amount for capital projects.
- The local budget must not allocate more than 55 % 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.

### **4.1.4 Performance Component**

The remaining 40% of the LATF funds are released when the LA meets five additional conditionalities as outlined in the LATF regulations<sup>8</sup>.

There were five performance conditionalities for FY 2006-2007.

|                   | <b>Submission Date</b>                                                                                                                                                                        | <b>Documents Required</b> |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 30 September 2006 | i. A <b>statement of receipts, payments, and balances</b> for FY 2005-2006<br>ii. A <b>statement of debtors and creditors</b> for FY 2005-2006 with an explanation of progress on meeting the |                           |

<sup>8</sup> Legal Notice. No. 22 dated 22<sup>nd</sup> April 2004 and Gazette Notice No. 3040, dated 23<sup>rd</sup> April 2004

|                                | <b>Submission Date</b>                                                                                                                                                                                                                                                              | <b>Documents Required</b> |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
|                                | previously signed debt reduction plan.                                                                                                                                                                                                                                              |                           |
| 30 <sup>th</sup> November 2006 | A <b>Local Authorities Service Delivery Action Plan (LASDAP)</b> 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 next year's budget |                           |
| 31 <sup>st</sup> December 2006 | An <b>Abstract of Accounts</b> for FY 2005-2006 to be submitted to the C&AG for audit. Copies to be submitted to MoLG and MoF                                                                                                                                                       |                           |
| 28 <sup>th</sup> February 2007 | A <b>Revenue Enhancement Plan</b> outlining how the LA was going to improve its revenue mobilisation during FY 2007-2008                                                                                                                                                            |                           |

### **LATF Submission Penalties**

LAs that submit their required documents after the stipulated deadline, incur a penalty<sup>9</sup>:

- 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.

<sup>9</sup> Legal Notice No 22, dated 22<sup>nd</sup> April 2004

**Annex 2: LATF Allocations and Disbursements for FY 2006-2007 (KSh)**

| LA  | Local Authority Name | Service Delivery Account | Performance Account | Total LATF Allocation | Penalty    | Amount Paid   |
|-----|----------------------|--------------------------|---------------------|-----------------------|------------|---------------|
| 1   | Nairobi City         | 830,138,216              | 553,425,477         | 1,383,563,693         | 33,205,529 | 1,350,358,164 |
| 6   | Ahero Town           | 9,004,058                | 6,002,705           | 15,006,763            | -          | 15,006,763    |
| 11  | Awendo Town          | 13,718,368               | 9,145,579           | 22,863,947            | -          | 22,863,947    |
| 16  | Baringo County       | 25,401,386               | 16,934,258          | 42,335,644            | -          | 42,335,644    |
| 21  | Bomet County         | 33,044,909               | 22,029,939          | 55,074,848            | -          | 55,074,848    |
| 26  | Bomet Municipal      | 6,151,192                | 4,100,795           | 10,251,987            | -          | 10,251,987    |
| 31  | Bondo County         | 21,918,805               | 14,612,537          | 36,531,342            | -          | 36,531,342    |
| 36  | Bondo Town           | 5,927,876                | 3,951,917           | 9,879,793             | -          | 9,879,793     |
| 41  | Bungoma County       | 63,846,605               | 42,564,404          | 106,411,009           | -          | 106,411,009   |
| 46  | Bungoma Municipal    | 19,548,365               | 13,032,244          | 32,580,609            | -          | 32,580,609    |
| 51  | Bureti County        | 21,334,250               | 14,222,833          | 35,557,083            | -          | 35,557,083    |
| 56  | Burnt Forest Town    | 4,707,101                | 3,138,067           | 7,845,168             | -          | 7,845,168     |
| 61  | Busia County         | 27,283,682               | 18,189,122          | 45,472,804            | -          | 45,472,804    |
| 66  | Busia Municipal      | 14,124,464               | 9,416,309           | 23,540,773            | -          | 23,540,773    |
| 71  | Butere-Mumias County | 40,025,927               | 26,683,951          | 66,709,878            | -          | 66,709,878    |
| 76  | Chepareria Town      | 1,936,718                | 1,291,145           | 3,227,863             | -          | 3,227,863     |
| 81  | Chogoria Town        | 4,327,295                | 2,884,863           | 7,212,158             | -          | 7,212,158     |
| 86  | Chuka Municipal      | 6,435,921                | 4,290,614           | 10,726,535            | -          | 10,726,535    |
| 91  | Eldama Ravine Town   | 7,413,038                | 4,942,025           | 12,355,063            | -          | 12,355,063    |
| 96  | Eldoret Municipal    | 68,043,271               | 45,362,181          | 113,405,452           | -          | 113,405,452   |
| 101 | Embu County          | 16,882,333               | 11,254,888          | 28,137,221            | -          | 28,137,221    |
| 106 | Embu Municipal       | 14,897,483               | 9,931,656           | 24,829,139            | -          | 24,829,139    |
| 111 | Funyula Town         | 2,961,857                | 1,974,572           | 4,936,429             | -          | 4,936,429     |
| 116 | Garissa County       | 30,092,374               | 20,061,582          | 50,153,956            | -          | 50,153,956    |
| 121 | Garissa Municipal    | 22,019,648               | 14,679,765          | 36,699,413            | -          | 36,699,413    |
| 126 | Gucha County         | 30,339,647               | 20,226,432          | 50,566,079            | -          | 50,566,079    |
| 131 | Gusii County         | 29,470,395               | 19,646,930          | 49,117,325            | -          | 49,117,325    |

| LA  | Local Authority Name     | Service Delivery Account | Performance Account | Total LATF Allocation | Penalty | Amount Paid |
|-----|--------------------------|--------------------------|---------------------|-----------------------|---------|-------------|
| 136 | Homa Bay County          | 23,268,269               | 15,512,179          | 38,780,448            | -       | 38,780,448  |
| 141 | Homa Bay Municipal       | 15,546,788               | 10,364,525          | 25,911,313            | -       | 25,911,313  |
| 143 | Ijara County             | 6,789,218                | 4,526,146           | 11,315,364            | -       | 11,315,364  |
| 146 | Isiolo County            | 18,841,132               | 12,560,754          | 31,401,886            | -       | 31,401,886  |
| 151 | Iten-Tambach Town        | 5,056,031                | 3,370,688           | 8,426,719             | -       | 8,426,719   |
| 156 | Kabarnet Municipal       | 6,026,872                | 4,017,915           | 10,044,787            | -       | 10,044,787  |
| 161 | Kajiado Town             | 4,721,195                | 3,147,463           | 7,868,658             | -       | 7,868,658   |
| 166 | Kakamega County          | 46,379,157               | 30,919,438          | 77,298,595            | -       | 77,298,595  |
| 171 | Kakamega Municipal       | 24,554,189               | 16,369,459          | 40,923,648            | -       | 40,923,648  |
| 176 | Kandara Town             | 3,860,377                | 2,573,585           | 6,433,962             | -       | 6,433,962   |
| 181 | Kangema Town             | 3,778,376                | 2,518,917           | 6,297,293             | -       | 6,297,293   |
| 186 | Kangundo Town            | 21,207,951               | 14,138,634          | 35,346,585            | -       | 35,346,585  |
| 191 | Kapenguria Municipal     | 9,974,069                | 6,649,379           | 16,623,448            | -       | 16,623,448  |
| 196 | Kapsabet Municipal       | 12,247,969               | 8,165,313           | 20,413,282            | -       | 20,413,282  |
| 201 | Karatina Municipal       | 3,551,081                | 2,367,388           | 5,918,469             | -       | 5,918,469   |
| 206 | Karuri Town              | 16,141,027               | 10,760,685          | 26,901,712            | -       | 26,901,712  |
| 211 | Kehancha Municipal       | 18,656,125               | 12,437,416          | 31,093,541            | 373,123 | 30,720,418  |
| 216 | Keiyo County             | 11,993,322               | 7,995,548           | 19,988,870            | -       | 19,988,870  |
| 221 | Kendu Bay Town           | 3,803,732                | 2,535,822           | 6,339,554             | -       | 6,339,554   |
| 226 | Kericho Municipal        | 17,702,411               | 11,801,607          | 29,504,018            | -       | 29,504,018  |
| 231 | Keroka Town              | 6,211,506                | 4,141,004           | 10,352,510            | -       | 10,352,510  |
| 236 | Kerugoya/Kutus Municipal | 8,727,604                | 5,818,403           | 14,546,007            | -       | 14,546,007  |
| 241 | Kiambu County            | 33,988,285               | 22,658,856          | 56,647,141            | -       | 56,647,141  |
| 246 | Kiambu Municipal         | 11,734,305               | 7,822,870           | 19,557,175            | -       | 19,557,175  |
| 251 | Kikuyu Town              | 17,687,395               | 11,791,597          | 29,478,992            | -       | 29,478,992  |
| 256 | Kilifi County            | 47,978,874               | 31,985,916          | 79,964,790            | -       | 79,964,790  |
| 261 | Kilifi Town              | 16,768,555               | 11,179,036          | 27,947,591            | -       | 27,947,591  |
| 266 | Kimilili Municipal       | 10,614,976               | 7,076,651           | 17,691,627            | -       | 17,691,627  |



| LA  | Local Authority Name | Service Delivery Account | Performance Account | Total LATF Allocation | Penalty   | Amount Paid |
|-----|----------------------|--------------------------|---------------------|-----------------------|-----------|-------------|
| 271 | Kipkelion Town       | 5,044,652                | 3,363,101           | 8,407,753             | -         | 8,407,753   |
| 276 | Kipsigis County      | 30,670,819               | 20,447,212          | 51,118,031            | -         | 51,118,031  |
| 281 | Kirinyaga County     | 41,931,787               | 27,954,524          | 69,886,311            | -         | 69,886,311  |
| 286 | Kisii Municipal      | 13,981,722               | 9,321,148           | 23,302,870            | 2,097,258 | 21,205,612  |
| 291 | Kisumu County        | 17,906,985               | 11,937,990          | 29,844,975            | -         | 29,844,975  |
| 296 | Kisumu Municipal     | 89,064,883               | 59,376,589          | 148,441,472           | -         | 148,441,472 |
| 301 | Kitale Municipal     | 27,516,772               | 18,344,514          | 45,861,286            | -         | 45,861,286  |
| 306 | Kitui County         | 36,978,042               | 24,652,028          | 61,630,070            | -         | 61,630,070  |
| 311 | Kitui Municipal      | 18,169,128               | 12,112,752          | 30,281,880            | -         | 30,281,880  |
| 316 | Koibatek County      | 13,963,395               | 9,308,930           | 23,272,325            | -         | 23,272,325  |
| 321 | Kwale County         | 63,097,234               | 42,064,822          | 105,162,056           | -         | 105,162,056 |
| 326 | Kwale Town           | 4,808,141                | 3,205,427           | 8,013,568             | -         | 8,013,568   |
| 331 | Laikipia County      | 22,529,831               | 15,019,888          | 37,549,719            | -         | 37,549,719  |
| 336 | Lamu County          | 12,740,855               | 8,493,903           | 21,234,758            | -         | 21,234,758  |
| 341 | Limuru Municipal     | 8,772,868                | 5,848,579           | 14,621,447            | -         | 14,621,447  |
| 346 | Litein Town          | 9,522,956                | 6,348,637           | 15,871,593            | -         | 15,871,593  |
| 351 | Lodwar Municipal     | 9,250,439                | 6,166,959           | 15,417,398            | -         | 15,417,398  |
| 356 | Londiani Town        | 5,603,069                | 3,735,380           | 9,338,449             | -         | 9,338,449   |
| 361 | Luanda Town          | 9,878,900                | 6,585,933           | 16,464,833            | -         | 16,464,833  |
| 366 | Lugari County        | 22,708,987               | 15,139,325          | 37,848,312            | -         | 37,848,312  |
| 371 | Machakos Municipal   | 22,922,491               | 15,281,661          | 38,204,152            | -         | 38,204,152  |
| 376 | Makueni County       | 71,380,106               | 47,586,737          | 118,966,843           | -         | 118,966,843 |
| 381 | Makuyu Town          | 5,960,910                | 3,973,940           | 9,934,850             | -         | 9,934,850   |
| 386 | Malaba Town          | 6,159,241                | 4,106,161           | 10,265,402            | -         | 10,265,402  |
| 391 | Malakisi Town        | 5,578,418                | 3,718,945           | 9,297,363             | 836,763   | 8,460,600   |
| 396 | Malava Town          | 5,786,243                | 3,857,496           | 9,643,739             | 867,937   | 8,775,802   |
| 401 | Malindi County       | 17,446,946               | 11,631,298          | 29,078,244            | -         | 29,078,244  |
| 406 | Malindi Municipal    | 27,734,615               | 18,489,744          | 46,224,359            | -         | 46,224,359  |

| LA  | Local Authority Name | Service Delivery Account | Performance Account | Total LATF Allocation | Penalty | Amount Paid |
|-----|----------------------|--------------------------|---------------------|-----------------------|---------|-------------|
| 411 | Mandera County       | 27,317,993               | 18,211,995          | 45,529,988            | -       | 45,529,988  |
| 416 | Mandera Town         | 13,546,649               | 9,031,099           | 22,577,748            | -       | 22,577,748  |
| 421 | Maragua County       | 28,558,670               | 19,039,114          | 47,597,784            | -       | 47,597,784  |
| 426 | Maragua Town         | 4,732,277                | 3,154,851           | 7,887,128             | -       | 7,887,128   |
| 431 | Marakwet County      | 14,136,083               | 9,424,055           | 23,560,138            | -       | 23,560,138  |
| 436 | Maralal Town         | 7,983,338                | 5,322,225           | 13,305,563            | -       | 13,305,563  |
| 441 | Mariakani Town       | 9,574,323                | 6,382,882           | 15,957,205            | -       | 15,957,205  |
| 446 | Marsabit County      | 16,392,173               | 10,928,116          | 27,320,289            | -       | 27,320,289  |
| 451 | Masaku County        | 48,923,565               | 32,615,710          | 81,539,275            | -       | 81,539,275  |
| 456 | Masimba Town         | 5,173,122                | 3,448,748           | 8,621,870             | -       | 8,621,870   |
| 461 | Matuu Town           | 6,685,997                | 4,457,331           | 11,143,328            | -       | 11,143,328  |
| 466 | Maua Municipal       | 7,600,468                | 5,066,979           | 12,667,447            | -       | 12,667,447  |
| 471 | Mavoko Municipal     | 11,932,438               | 7,954,958           | 19,887,396            | -       | 19,887,396  |
| 476 | Mbeere County        | 17,698,736               | 11,799,158          | 29,497,894            | -       | 29,497,894  |
| 481 | Mbita Point Town     | 5,388,602                | 3,592,401           | 8,981,003             | -       | 8,981,003   |
| 486 | Meru County          | 46,938,397               | 31,292,264          | 78,230,661            | -       | 78,230,661  |
| 491 | Meru Municipal       | 17,411,995               | 11,607,997          | 29,019,992            | -       | 29,019,992  |
| 496 | Meru South County    | 13,992,172               | 9,328,115           | 23,320,287            | -       | 23,320,287  |
| 501 | Migori County        | 31,383,646               | 20,922,431          | 52,306,077            | -       | 52,306,077  |
| 506 | Migori Municipal     | 14,548,668               | 9,699,112           | 24,247,780            | 581,947 | 23,665,833  |
| 511 | Molo Town            | 15,464,740               | 10,309,827          | 25,774,567            | -       | 25,774,567  |
| 516 | Mombasa Municipal    | 258,199,573              | 172,133,049         | 430,332,622           | -       | 430,332,622 |
| 521 | Mount Elgon County   | 15,164,075               | 10,109,384          | 25,273,459            | -       | 25,273,459  |
| 526 | Moyale County        | 10,016,077               | 6,677,384           | 16,693,461            | -       | 16,693,461  |
| 531 | Mtito Andei Town     | 4,459,985                | 2,973,324           | 7,433,309             | -       | 7,433,309   |
| 536 | Muhoroni Town        | 7,832,290                | 5,221,527           | 13,053,817            | -       | 13,053,817  |
| 541 | Mumias Municipal     | 20,107,234               | 13,404,822          | 33,512,056            | -       | 33,512,056  |
| 546 | Murang'a County      | 29,666,260               | 19,777,507          | 49,443,767            | -       | 49,443,767  |



| LA  | Local Authority Name | Service Delivery Account | Performance Account | Total LATF Allocation | Penalty | Amount Paid |
|-----|----------------------|--------------------------|---------------------|-----------------------|---------|-------------|
| 551 | Murang'a Municipal   | 6,427,379                | 4,284,920           | 10,712,299            | -       | 10,712,299  |
| 556 | Mwingi County        | 23,261,841               | 15,507,894          | 38,769,735            | -       | 38,769,735  |
| 561 | Mwingi Town          | 10,238,153               | 6,825,435           | 17,063,588            | -       | 17,063,588  |
| 566 | Naivasha Municipal   | 21,221,065               | 14,147,377          | 35,368,442            | -       | 35,368,442  |
| 571 | Nakuru County        | 95,170,946               | 63,447,297          | 158,618,243           | -       | 158,618,243 |
| 576 | Nakuru Municipal     | 86,823,411               | 57,882,274          | 144,705,685           | -       | 144,705,685 |
| 581 | Nambale Town         | 3,657,197                | 2,438,131           | 6,095,328             | -       | 6,095,328   |
| 586 | Nandi County         | 44,252,363               | 29,501,576          | 73,753,939            | -       | 73,753,939  |
| 591 | Nandi Hills Town     | 7,888,917                | 5,259,278           | 13,148,195            | -       | 13,148,195  |
| 596 | Nanyuki Municipal    | 13,894,867               | 9,263,244           | 23,158,111            | -       | 23,158,111  |
| 601 | Narok County         | 32,288,216               | 21,525,478          | 53,813,694            | -       | 53,813,694  |
| 606 | Narok Town           | 11,821,101               | 7,880,734           | 19,701,835            | -       | 19,701,835  |
| 616 | Nyahururu Municipal  | 11,169,889               | 7,446,593           | 18,616,482            | -       | 18,616,482  |
| 621 | Nyamache Town        | 5,209,142                | 3,472,761           | 8,681,903             | -       | 8,681,903   |
| 626 | Nyamarambe Town      | 4,748,729                | 3,165,820           | 7,914,549             | -       | 7,914,549   |
| 631 | Nyambene County      | 54,537,801               | 36,358,534          | 90,896,335            | -       | 90,896,335  |
| 636 | Nyamira County       | 38,271,140               | 25,514,093          | 63,785,233            | -       | 63,785,233  |
| 641 | Nyamira Town         | 9,996,781                | 6,664,521           | 16,661,302            | -       | 16,661,302  |
| 646 | Nyandarua County     | 47,972,795               | 31,981,864          | 79,954,659            | -       | 79,954,659  |
| 651 | Nyando County        | 23,348,190               | 15,565,460          | 38,913,650            | -       | 38,913,650  |
| 656 | Nyansiongo Town      | 5,314,056                | 3,542,704           | 8,856,760             | -       | 8,856,760   |
| 661 | Nyeri County         | 54,099,087               | 36,066,058          | 90,165,145            | -       | 90,165,145  |
| 667 | Nyeri Municipal      | 23,961,125               | 15,974,083          | 39,935,208            | -       | 39,935,208  |
| 671 | Nzoia County         | 46,982,093               | 31,321,396          | 78,303,489            | -       | 78,303,489  |
| 676 | Ogembo Town          | 5,970,292                | 3,980,195           | 9,950,487             | -       | 9,950,487   |
| 681 | Ol'Kalou Town        | 9,844,735                | 6,563,157           | 16,407,892            | -       | 16,407,892  |
| 686 | Olkejuado County     | 58,822,458               | 39,214,972          | 98,037,430            | -       | 98,037,430  |
| 691 | Othaya Town          | 4,119,485                | 2,746,323           | 6,865,808             | -       | 6,865,808   |

| LA  | Local Authority Name  | Service Delivery Account | Performance Account | Total LATF Allocation | Penalty   | Amount Paid |
|-----|-----------------------|--------------------------|---------------------|-----------------------|-----------|-------------|
| 696 | Oyugis Town           | 8,494,688                | 5,663,126           | 14,157,814            | -         | 14,157,814  |
| 701 | Pokot County          | 23,851,773               | 15,901,182          | 39,752,955            | -         | 39,752,955  |
| 706 | Port Victoria Town    | 4,371,008                | 2,914,005           | 7,285,013             | -         | 7,285,013   |
| 711 | Rachuonyo County      | 22,082,306               | 14,721,538          | 36,803,844            | -         | 36,803,844  |
| 716 | Rongo Town            | 8,781,364                | 5,854,242           | 14,635,606            | -         | 14,635,606  |
| 721 | Ruiru Municipal       | 34,539,007               | 23,026,005          | 57,565,012            | -         | 57,565,012  |
| 726 | Rumuruti Town         | 5,122,868                | 3,415,246           | 8,538,114             | -         | 8,538,114   |
| 731 | Runyenjes Municipal   | 6,785,401                | 4,523,600           | 11,309,001            | -         | 11,309,001  |
| 736 | Sagana Town           | 3,902,793                | 2,601,862           | 6,504,655             | -         | 6,504,655   |
| 741 | Samburu County        | 17,512,814               | 11,675,209          | 29,188,023            | -         | 29,188,023  |
| 746 | Siaya County          | 32,286,953               | 21,524,636          | 53,811,589            | -         | 53,811,589  |
| 751 | Siaya Municipal       | 8,811,956                | 5,874,637           | 14,686,593            | 1,321,793 | 13,364,800  |
| 756 | Sirisia Town          | 3,277,489                | 2,184,993           | 5,462,482             | -         | 5,462,482   |
| 761 | Sotik Town            | 3,410,279                | 2,273,519           | 5,683,798             | -         | 5,683,798   |
| 766 | Suba County           | 13,374,314               | 8,916,210           | 22,290,524            | -         | 22,290,524  |
| 771 | Suneka Town           | 6,267,323                | 4,178,216           | 10,445,539            | -         | 10,445,539  |
| 776 | Tabaka Town           | 4,861,268                | 3,240,846           | 8,102,114             | -         | 8,102,114   |
| 781 | Taita / Taveta County | 18,502,858               | 12,335,239          | 30,838,097            | -         | 30,838,097  |
| 786 | Tana River County     | 22,433,941               | 14,955,961          | 37,389,902            | -         | 37,389,902  |
| 791 | Taveta Town           | 9,202,759                | 6,135,173           | 15,337,932            | -         | 15,337,932  |
| 796 | Teso County           | 14,860,717               | 9,907,145           | 24,767,862            | -         | 24,767,862  |
| 801 | Tharaka County        | 10,405,425               | 6,936,950           | 17,342,375            | -         | 17,342,375  |
| 806 | Thika County          | 44,822,681               | 29,881,787          | 74,704,468            | -         | 74,704,468  |
| 811 | Thika Municipal       | 33,410,674               | 22,273,783          | 55,684,457            | -         | 55,684,457  |
| 816 | Trans Mara County     | 19,136,791               | 12,757,860          | 31,894,651            | -         | 31,894,651  |
| 821 | Turkana County        | 47,733,821               | 31,822,548          | 79,556,369            | -         | 79,556,369  |
| 826 | Ugunja Town           | 4,770,650                | 3,180,433           | 7,951,083             | -         | 7,951,083   |
| 831 | Ukwala Town           | 5,783,852                | 3,855,902           | 9,639,754             | -         | 9,639,754   |

| <b>LA</b> | <b>Local Authority Name</b> | <b>Service Delivery Account</b> | <b>Performance Account</b> | <b>Total LATF Allocation</b> | <b>Penalty</b>    | <b>Amount Paid</b>   |
|-----------|-----------------------------|---------------------------------|----------------------------|------------------------------|-------------------|----------------------|
| 836       | Vihiga County               | 32,198,574                      | 21,465,716                 | 53,664,290                   | -                 | 53,664,290           |
| 841       | Vihiga Municipal            | 15,724,148                      | 10,482,766                 | 26,206,914                   | -                 | 26,206,914           |
| 846       | Voi Municipal               | 8,865,667                       | 5,910,445                  | 14,776,112                   | -                 | 14,776,112           |
| 851       | Wajir County                | 40,387,559                      | 26,925,039                 | 67,312,598                   | -                 | 67,312,598           |
| 856       | Wareng County               | 42,861,049                      | 28,574,033                 | 71,435,082                   | -                 | 71,435,082           |
| 861       | Webuye Municipal            | 11,234,003                      | 7,489,336                  | 18,723,339                   | -                 | 18,723,339           |
| 866       | Wote Town                   | 7,832,807                       | 5,221,871                  | 13,054,678                   | -                 | 13,054,678           |
| 871       | Yala Town                   | 4,039,204                       | 2,692,803                  | 6,732,007                    | -                 | 6,732,007            |
|           | <b>TOTAL</b>                | <b>4,500,000,000</b>            | <b>3,000,000,000</b>       | <b>7,500,000,000</b>         | <b>39,284,349</b> | <b>7,460,715,651</b> |

### **Annex 3: 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 the year and the planned projects to be implemented during the coming year. In addition, a number of financial performance indicators are provided which are explained in the explanation section that follows.

#### **Explanation of Data Structure in Annex 3**

- 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 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 presented is the current year estimates and actuals and the coming years estimates. A separate column is presented for the “efficiency” (or the reported actuals divided by the estimates) for the current year. 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 budget estimates.

A further column is presented entitled “% Est to Actuals” which is the percentage increase or decrease of the coming year’s estimates over the current year’s actuals. For example, if the “% Est to Actuals” is 150%, this means that the coming year’s estimates are 50% higher than what was actually collected during the current year.

**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 current year's Implemented Projects or to coming years 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 the current year and those that the LA included in their estimates as projects to be implemented during the coming year. 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 2006-2007, this ratio should be at least 65%. See Annex 2 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.

**L A CODE: 001 Nairobi City Council**

**Province: NAIROBI**

**Summary Profile Fiscal Year 2006/2007**

**District: NAIROBI**

(Values in KShs)

|                        |               |                     |            |                            |       |
|------------------------|---------------|---------------------|------------|----------------------------|-------|
| No. of Employees:      | 13,905        | No. of Councillors: | 73         | Business Permit Schedule:  | 14    |
| Total Yearly Salaries: | 2,894,688,728 | Total Civic Costs:  | 83,842,668 | Business Permit Base Value | 1,000 |
| Average/Employee:      | 208,176       | Average/Councillor: | 1,148,530  |                            |       |

|                                      | FY 2006/2007  |                  |                | FY 2007/2008  |                  |
|--------------------------------------|---------------|------------------|----------------|---------------|------------------|
|                                      | Estimates     | Reported Actuals | Efficiency (%) | Estimates     | % Est to Actuals |
| <b>REVENUES</b>                      |               |                  |                |               |                  |
| <b>Central Government Transfers</b>  |               |                  |                |               |                  |
| Local Authority Transfer Fund (LATF) | 1,383,563,695 | 1,350,358,164    | 98             | 1,531,798,824 | 113.4            |
| Road Maintenance Levy Fund (RMLF)    | 234,317,317   | 500,523,855      | 213.6          | 290,891,907   | 58.1             |
| Sub-Total                            | 1,617,881,012 | 1,850,882,019    | 114.4          | 1,822,690,731 | 98.5             |
| <b>Local Revenues</b>                |               |                  |                |               |                  |
| CILOR                                | 109,578,660   | 101,788,777      | 92.9           | 100,000,000   | 98.2             |
| Property Rates                       | 1,716,426,934 | 1,888,100,000    | 110.0          | 2,269,145,718 | 120.2            |
| Single Business Permit               | 778,859,464   | 666,800,000      | 85.6           | 720,000,000   | 108.0            |
| Market Fees                          | 200,083,575   | 187,700,000      | 93.8           | 385,920,000   | 205.6            |
| Others                               | 1,660,466,918 | 1,949,400,000    | 60.0           | 3,250,476,000 | 166.7            |
| Sub-Total                            | 4,465,415,551 | 4,793,788,777    | 107.4          | 6,725,541,718 | 140.3            |
| <b>TOTAL REVENUES</b>                | 6,083,296,563 | 6,644,670,796    | 109.2          | 8,548,232,449 | 128.6            |
| <b>EXPENDITURES</b>                  |               |                  |                |               |                  |
| Civic                                | 56,916,000    | 83,842,668       | 147.3          | 85,140,000    | 101.5            |
| L A Personnel                        | 2,620,572,338 | 2,894,688,728    | 110.5          | 4,110,446,130 | 142.0            |
| L A Operations                       | 928,104,385   | 1,364,627,495    | 147.0          | 1,410,498,246 | 103.4            |
| L A Maintenance                      | 119,192,244   | 106,003,506      | 88.9           | 160,689,370   | 151.6            |
| <b>TOTAL Recurrent Expenditures</b>  | 3,724,784,967 | 4,449,162,397    | 119.4          | 5,766,773,746 | 129.6            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 2,358,511,596 | 2,195,508,399    | 93.1           | 2,781,458,703 | 126.7            |
| <b>CAPITAL EXPENDITURES</b>          | 704,946,590   | 859,221,291      | 121.9          | 975,040,182   | 113.5            |
| <b>LOAN REPAYMENTS</b>               | 85,000,000    | 0                | 0.0            | 0             | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 1,738,565,006 | 1,336,287,108    | 76.9           | 1,806,418,521 | 135.2            |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 765,465,241   | 1,366,360,042    | 178.5          | 1,714,860,000 | 125.5            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 973,099,765   | -30,072,934      |                | 91,558,521    |                  |

| Implemented Projects 2006/2007 |                                           |               |     |
|--------------------------------|-------------------------------------------|---------------|-----|
| Code                           | Project Description                       | Amount (KShs) | %   |
| 230                            | Street lighting materials                 | 102,442,287   | 12  |
| 405                            | Rehabilitation of selected roads in CBD   | 65,270,749    | 8   |
| 405                            | Annual routine maintenance and remedial 2 | 38,316,848    | 4   |
| 800                            | Drainage & paving slabs                   | 32,337,930    | 4   |
| 400                            | Purchase of road tarmaking material       | 26,748,661    | 3   |
|                                | All Other Projects (171 projects)         | 594,104,816   | 69  |
|                                | <b>TOTAL</b>                              | 859,221,291   | 100 |

| Planned Projects 2007/2008 |                                   |               |     |
|----------------------------|-----------------------------------|---------------|-----|
| Code                       | Project Description               | Amount (KShs) | %   |
| 500                        | ROAD MAINTENANCE                  | 290,891,907   | 30  |
| 300                        | SPECIAL PROGRAMMES PROJECTS       | 250,000,000   | 26  |
| 355                        | PURCHASE OF VEHICLES              | 60,000,000    | 6   |
| 300                        | SPECIAL PROGRAMMES                | 30,000,000    | 3   |
| 300                        | SPECIAL PROGRAMMES                | 30,000,000    | 3   |
|                            | All Other Projects (101 projects) | 314,148,275   | 32  |
|                            | <b>TOTAL</b>                      | 975,040,182   | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 59.3  | 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:                             | 1.9   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 107.4 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 119.4 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 121.9 | 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: 006 Ahero Town Council**  
**Summary Profile Fiscal Year 2006/2007**  
 (Values in KShs)

**Province: NYANZA** **District: KISUMU**

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 90        | No. of Councillors: | 12        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 9,730,727 | Total Civic Costs:  | 2,486,199 | Business Permit Base Value | 500 |
| Average/Employee:      | 108,119   | Average/Councillor: | 207,183   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 15,006,763        | 15,006,763        | 100            | 16,394,362        | 109.2            |
| Road Maintenance Levy Fund (RMLF)    | 644,100           | 1,430,775         | 222.1          | 753,766           | 52.7             |
| Sub-Total                            | 15,650,863        | 16,437,538        | 105.0          | 17,148,128        | 104.3            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 367,285           | 627,535           | 170.9          | 725,000           | 115.5            |
| Single Business Permit               | 1,350,000         | 1,443,700         | 106.9          | 1,809,000         | 125.3            |
| Market Fees                          | 5,850,000         | 4,283,790         | 73.2           | 4,780,000         | 111.6            |
| Others                               | 4,566,500         | 3,922,893         | 41.0           | 9,571,000         | 244.0            |
| Sub-Total                            | 12,133,785        | 10,277,918        | 84.7           | 16,885,000        | 164.3            |
| <b>TOTAL REVENUES</b>                | <b>27,784,648</b> | <b>26,715,456</b> | <b>96.2</b>    | <b>34,033,128</b> | <b>127.4</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,990,500         | 2,486,199         | 83.1           | 3,344,000         | 134.5            |
| L A Personnel                        | 10,628,036        | 9,730,727         | 91.6           | 16,698,117        | 171.6            |
| L A Operations                       | 5,035,700         | 9,211,081         | 182.9          | 4,930,925         | 53.5             |
| L A Maintenance                      | 782,000           | 148,979           | 19.1           | 5,672,000         | 3,807.2          |
| <b>TOTAL Recurrent Expenditures</b>  | <b>19,436,236</b> | <b>21,576,986</b> | <b>111.0</b>   | <b>30,645,042</b> | <b>142.0</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>8,348,412</b>  | <b>5,138,470</b>  | <b>61.6</b>    | <b>3,388,086</b>  | <b>65.9</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>5,060,678</b>  | <b>3,199,930</b>  | <b>63.2</b>    | <b>5,411,404</b>  | <b>169.1</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>3,287,734</b>  | <b>1,938,540</b>  | <b>59.0</b>    | <b>-2,023,318</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,778,465</b>  | <b>8,481,548</b>  | <b>305.3</b>   | <b>2,099,647</b>  | <b>24.8</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>509,269</b>    | <b>-6,543,008</b> |                | <b>-4,122,965</b> | <b>63.0</b>      |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 405                            | MURRAMING OF C.B.D.             | 937,000          | 29         |
| 900                            | CONSTRUCTION OF WELLS           | 704,000          | 22         |
| 999                            | CONSTRUCTION OF 1 WORK SHOP     | 400,230          | 13         |
| 500                            | CONSTRUCTION OF 1 CLASSROOM     | 272,400          | 9          |
| 500                            | PROVISION OF DESKS              | 246,000          | 8          |
|                                | All Other Projects (6 projects) | 640,300          | 20         |
|                                | <b>TOTAL</b>                    | <b>3,199,930</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                   |                  |            |
|----------------------------|-----------------------------------|------------------|------------|
| Code                       | Project Description               | Amount (KShs)    | %          |
| 500                        | PROVISION FOR 45 LOCKERS & CHAIRS | 780,000          | 14         |
| 999                        | CONSTRUCTION OF 2 DISPENSARIES    | 732,000          | 14         |
| 400                        | ROADS GRADING                     | 625,000          | 12         |
| 240                        | CONSTRUCTION OF DISPENSARY        | 547,351          | 10         |
| 999                        | CONSTRUCTION OF STAFF HOUSE       | 512,351          | 9          |
|                            | All Other Projects (8 projects)   | 2,214,702        | 41         |
|                            | <b>TOTAL</b>                      | <b>5,411,404</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 55.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 28.1  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 11.5  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 84.7  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 111.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 63.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 305.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 011 Awendo Town Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: MIGORI**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 76         | No. of Councillors: | 6         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 14,972,900 | Total Civic Costs:  | 3,356,731 | Business Permit Base Value | 350 |
| Average/Employee:      | 197,012    | Average/Councillor: | 559,455   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 22,863,947   | 22,863,947       | 100            | 25,064,728   | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 1,000,000    | 2,285,843        | 228.6          | 1,600,000    | 70.0             |
| Sub-Total                            | 23,863,947   | 25,149,790       | 105.4          | 26,664,728   | 106.0            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 0            | 0                | 0.0            | 0            | 0.0              |
| Single Business Permit               | 2,500,000    | 2,022,925        | 80.9           | 2,401,474    | 118.7            |
| Market Fees                          | 5,210,000    | 5,117,364        | 98.2           | 5,534,792    | 108.2            |
| Others                               | 16,865,403   | 19,080,874       | 197.1          | 9,683,081    | 50.7             |
| Sub-Total                            | 24,575,403   | 26,221,163       | 106.7          | 17,619,347   | 67.2             |
| <b>TOTAL REVENUES</b>                | 48,439,350   | 51,370,953       | 106.1          | 44,284,075   | 86.2             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 3,497,000    | 3,356,731        | 96.0           | 2,827,000    | 84.2             |
| L A Personnel                        | 10,126,108   | 14,972,900       | 147.9          | 15,702,555   | 104.9            |
| L A Operations                       | 5,887,000    | 6,662,309        | 113.2          | 6,695,000    | 100.5            |
| L A Maintenance                      | 4,405,000    | 3,634,860        | 82.5           | 4,380,000    | 120.5            |
| TOTAL Recurrent Expenditures         | 23,915,108   | 28,626,800       | 119.7          | 29,604,555   | 103.4            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 24,524,242   | 22,744,153       | 92.7           | 14,679,520   | 64.5             |
| CAPITAL EXPENDITURES                 | 16,939,403   | 16,207,367       | 95.7           | 10,150,000   | 62.6             |
| LOAN REPAYMENTS                      | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 7,584,839    | 6,536,786        | 86.2           | 4,529,520    | 69.3             |
| DEBT RESOLUTION REPAYMENTS           | 7,340,320    | 4,992,416        | 68.0           | 4,512,137    | 90.4             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 244,519      | 1,544,370        | 631.6          | 17,383       | 1.1              |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 900                            | WATER REHABILITATION             | 4,147,003     | 26  |
| 100                            | VALUATION ROLL                   | 2,100,000     | 13  |
| 400                            | ROAD MAINTENANCE                 | 1,976,581     | 12  |
| 505                            | BONDE PRI. SCHOOL                | 907,992       | 6   |
| 505                            | UTOMA PRI. SCHOOL                | 845,782       | 5   |
|                                | All Other Projects (29 projects) | 6,230,009     | 38  |
|                                | <b>TOTAL</b>                     | 16,207,367    | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 350                        | TIPPER                          | 5,050,000     | 50  |
| 405                        | ROADS MAINTAINANCE LEVY FUND    | 1,600,000     | 16  |
| 240                        | OLANDE DISPENSARY               | 500,000       | 5   |
| 240                        | NYAKURU HEALTH CENTER           | 500,000       | 5   |
| 505                        | MANYATTA POLY. SCHOOL           | 500,000       | 5   |
|                            | All Other Projects (6 projects) | 2,000,000     | 20  |
|                            | <b>TOTAL</b>                    | 10,150,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 33.3  | 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:                             | 11.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 106.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 119.7 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 95.7  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 68.0  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 016 Baringo County Council**  
**Province: RIFT VALLEY Summary Profile Fiscal Year 2006/2007 District: BARINGO**  
(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 83         | No. of Councillors: | 76         | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 21,447,861 | Total Civic Costs:  | 15,905,995 | Business Permit Base Value | 400 |
| Average/Employee:      | 258,408    | Average/Councillor: | 209,289    |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008       |                  |
|--------------------------------------|-------------------|-------------------|----------------|--------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                    |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 42,335,644        | 42,335,644        | 100            | 46,449,295         | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 42,335,644        | 42,335,644        | 100.0          | 46,449,295         | 109.7            |
| <b>Local Revenues</b>                |                   |                   |                |                    |                  |
| CILOR                                | 0                 | 143,308           | 0.0            | 482,240            | 336.5            |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                  | 0.0              |
| Single Business Permit               | 4,400,000         | 3,633,080         | 82.6           | 1,500,000          | 41.3             |
| Market Fees                          | 760,000           | 1,074,908         | 141.4          | 758,000            | 70.5             |
| Others                               | 14,770,631        | 16,474,959        | 107.1          | 15,386,100         | 93.4             |
| Sub-Total                            | 19,930,631        | 21,326,255        | 107.0          | 18,126,340         | 85.0             |
| <b>TOTAL REVENUES</b>                | <b>62,266,275</b> | <b>63,661,899</b> | <b>102.2</b>   | <b>64,575,635</b>  | <b>101.4</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                    |                  |
| Civic                                | 15,687,000        | 15,905,995        | 101.4          | 14,229,000         | 89.5             |
| L A Personnel                        | 14,908,974        | 21,447,861        | 143.9          | 23,932,683         | 111.6            |
| L A Operations                       | 9,868,200         | 9,453,967         | 95.8           | 10,564,113         | 111.7            |
| L A Maintenance                      | 2,945,000         | 1,994,228         | 67.7           | 7,533,000          | 377.7            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>43,409,174</b> | <b>48,802,051</b> | <b>112.4</b>   | <b>56,258,796</b>  | <b>115.3</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>18,857,101</b> | <b>14,859,848</b> | <b>78.8</b>    | <b>8,316,839</b>   | <b>56.0</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>16,510,901</b> | <b>12,215,791</b> | <b>74.0</b>    | <b>14,900,000</b>  | <b>122.0</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,346,200</b>  | <b>2,644,057</b>  | <b>112.7</b>   | <b>-6,583,161</b>  |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>0</b>          | <b>2,509,759</b>  | <b>0.0</b>     | <b>6,457,564</b>   | <b>257.3</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>2,346,200</b>  | <b>134,298</b>    | <b>5.7</b>     | <b>-13,040,725</b> |                  |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 100                            | Council assets Valuation         | 2,064,279         | 17         |
| 100                            | Strategic Planning               | 661,234           | 5          |
| 999                            | L Baringo Reptile Park           | 351,390           | 3          |
| 200                            | County Hall store                | 339,732           | 3          |
| 300                            | Computer Server                  | 299,015           | 2          |
|                                | All Other Projects (91 projects) | 8,500,141         | 70         |
|                                | <b>TOTAL</b>                     | <b>12,215,791</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                          |                   |            |
|----------------------------|------------------------------------------|-------------------|------------|
| Code                       | Project Description                      | Amount (KShs)     | %          |
| 370                        | Motorvehicle Toyota Pick-up(landcruiser) | 1,800,000         | 12         |
| 900                        | kampi samaki water piping                | 1,600,000         | 11         |
| 900                        | PERKERA IRRIGATION SCHEME                | 500,000           | 3          |
| 500                        | KAPKIAI PRIMARY SCHOOL                   | 300,000           | 2          |
| 500                        | LELBATAI PRIMARY SCHOOL                  | 300,000           | 2          |
|                            | All Other Projects (38 projects)         | 10,400,000        | 70         |
|                            | <b>TOTAL</b>                             | <b>14,900,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 51.1  | 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:                             | 32.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 107.0 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 112.4 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 74.0  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 0.0   | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 021 Bomet County Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: BOMET**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 65         | No. of Councillors: | 56        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 19,039,432 | Total Civic Costs:  | 9,238,387 | Business Permit Base Value | 300 |
| Average/Employee:      | 292,914    | Average/Councillor: | 164,971   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 55,074,848        | 55,074,848        | 100            | 60,433,474        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 55,074,848        | 55,074,848        | 100.0          | 60,433,474        | 109.7            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 220,653           | 0.0            | 270,386           | 122.5            |
| Property Rates                       | 78,000            | 195,000           | 250.0          | 87,500            | 44.9             |
| Single Business Permit               | 3,255,500         | 10,093,820        | 310.1          | 3,955,000         | 39.2             |
| Market Fees                          | 1,171,600         | 2,565,472         | 219.0          | 1,392,600         | 54.3             |
| Others                               | 3,678,289         | 10,928,618        | 262.0          | 4,170,858         | 38.2             |
| Sub-Total                            | 8,183,389         | 24,003,563        | 293.3          | 9,876,344         | 41.1             |
| <b>TOTAL REVENUES</b>                | <b>63,258,237</b> | <b>79,078,411</b> | <b>125.0</b>   | <b>70,309,818</b> | <b>88.9</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 9,356,463         | 9,238,387         | 98.7           | 10,712,963        | 116.0            |
| L A Personnel                        | 13,334,163        | 19,039,432        | 142.8          | 21,569,372        | 113.3            |
| L A Operations                       | 7,612,715         | 10,858,134        | 142.6          | 5,429,795         | 50.0             |
| L A Maintenance                      | 1,218,500         | 4,152,140         | 340.8          | 1,594,200         | 38.4             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>31,521,841</b> | <b>43,288,093</b> | <b>137.3</b>   | <b>39,306,330</b> | <b>90.8</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>31,736,396</b> | <b>35,790,318</b> | <b>112.8</b>   | <b>31,003,488</b> | <b>86.6</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>22,400,000</b> | <b>12,787,002</b> | <b>57.1</b>    | <b>21,896,858</b> | <b>171.2</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>9,336,396</b>  | <b>23,003,316</b> | <b>246.4</b>   | <b>9,106,630</b>  | <b>39.6</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>8,854,839</b>  | <b>4,310,772</b>  | <b>48.7</b>    | <b>8,662,768</b>  | <b>201.0</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>481,557</b>    | <b>18,692,544</b> | <b>3,881.7</b> | <b>443,862</b>    | <b>2.4</b>       |

| Implemented Projects 2006/2007 |                                      |                   |            |
|--------------------------------|--------------------------------------|-------------------|------------|
| Code                           | Project Description                  | Amount (KShs)     | %          |
| 350                            | Caterpillar Wheel loader Acquisition | 4,851,000         | 38         |
| 355                            | Toyota Saloon Acquisition            | 2,270,000         | 18         |
| 600                            | Mulot Slaughter Plot Purchase        | 245,000           | 2          |
| 205                            | Council Chamber Renovation           | 138,586           | 1          |
| 500                            | Norera Primary School                | 100,000           | 1          |
|                                | All Other Projects (192 projects)    | 5,182,416         | 41         |
|                                | <b>TOTAL</b>                         | <b>12,787,002</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                     |                   |            |
|----------------------------|-------------------------------------|-------------------|------------|
| Code                       | Project Description                 | Amount (KShs)     | %          |
| 350                        | 1 Isuzu Lorry (Acquisition)         | 5,000,000         | 23         |
| 355                        | 1 Toyota Land Cruiser (Acquisition) | 3,000,000         | 14         |
| 240                        | 7 Dispensaries (Construction)       | 2,589,386         | 12         |
| 900                        | 7 water Projects (Enhancement)      | 2,236,361         | 10         |
| 405                        | Rural Access Roads (Grading)        | 2,000,000         | 9          |
|                            | All Other Projects (8 projects)     | 7,071,111         | 32         |
|                            | <b>TOTAL</b>                        | <b>21,896,858</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                     | 42.1  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 33.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 21.3  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 293.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 137.3 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 57.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 48.7  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

# **L A CODE: 026 Bomet Municipal Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: BOMET**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 41        | No. of Councillors: | 16        | Business Permit Schedule:  | 12  |
| Total Yearly Salaries: | 4,793,681 | Total Civic Costs:  | 2,464,344 | Business Permit Base Value | 700 |
| Average/Employee:      | 116,919   | Average/Councillor: | 154,022   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 10,251,987   | 10,251,987       | 100            | 11,147,896   | 108.7            |
| Road Maintenance Levy Fund (RMLF)    | 1,758,403    | 1,731,842        | 98.5           | 2,037,918    | 117.7            |
| Sub-Total                            | 12,010,390   | 11,983,829       | 99.8           | 13,185,814   | 110.0            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 736,813          | 0.0            | 1,566,320    | 212.6            |
| Property Rates                       | 2,365,000    | 2,684,750        | 113.5          | 1,498,495    | 55.8             |
| Single Business Permit               | 4,200,000    | 3,614,802        | 86.1           | 3,500,000    | 96.8             |
| Market Fees                          | 2,029,686    | 939,130          | 46.3           | 1,720,000    | 183.1            |
| Others                               | 4,564,900    | 6,487,960        | 122.6          | 5,292,430    | 81.6             |
| Sub-Total                            | 13,159,586   | 14,463,455       | 109.9          | 13,577,245   | 93.9             |
| <b>TOTAL REVENUES</b>                | 25,169,976   | 26,447,284       | 105.1          | 26,763,059   | 101.2            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 2,847,400    | 2,464,344        | 86.5           | 2,826,000    | 114.7            |
| L A Personnel                        | 7,217,901    | 4,793,681        | 66.4           | 11,231,601   | 234.3            |
| L A Operations                       | 5,204,891    | 6,074,348        | 116.7          | 2,905,822    | 47.8             |
| L A Maintenance                      | 2,062,563    | 650,598          | 31.5           | 2,714,126    | 417.2            |
| <b>TOTAL Recurrent Expenditures</b>  | 17,332,755   | 13,982,971       | 80.7           | 19,677,549   | 140.7            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 7,837,221    | 12,464,313       | 159.0          | 7,085,510    | 56.8             |
| <b>CAPITAL EXPENDITURES</b>          | 3,700,000    | 3,257,591        | 88.0           | 4,677,530    | 143.6            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 4,137,221    | 9,206,722        | 222.5          | 2,407,980    | 26.2             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 4,130,000    | 9,169,872        | 222.0          | 5,740,366    | 62.6             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 7,221        | 36,850           | 510.3          | -3,332,386   |                  |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 350                            | Purchase of Civic Car           | 2,500,000     | 77  |
| 400                            | Road Grading                    | 156,002       | 5   |
| 240                            | Kapsimotwa Dispensary           | 155,629       | 5   |
| 200                            | Singorwet Chief's Camp          | 100,370       | 3   |
| 500                            | Kabisoge Polytechnic            | 95,780        | 3   |
|                                | All Other Projects (5 projects) | 249,810       | 8   |
|                                | <b>TOTAL</b>                    | 3,257,591     | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 500                        | CHEBIRIR PRIMARY SCHOOL         | 696,255       | 15  |
| 500                        | KAPSOIYO PRIMARY SCHOOL         | 696,255       | 15  |
| 905                        | AINAPKOILA WATER SPRING         | 696,255       | 15  |
| 500                        | MASARE PRIMARY SCHOOL           | 696,255       | 15  |
| 500                        | LULUSIK PRIMARY SCHOOL          | 696,255       | 15  |
|                            | All Other Projects (2 projects) | 1,196,255     | 26  |
|                            | <b>TOTAL</b>                    | 4,677,530     | 100 |

## **FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                     | 47.9  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 30.1  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 17.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 109.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 80.7  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio    | 88.0  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 222.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 031 Bondo County Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: SIAYA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 64         | No. of Councillors: | 24        | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 19,804,212 | Total Civic Costs:  | 4,217,175 | Business Permit Base Value | 350 |
| Average/Employee:      | 309,441    | Average/Councillor: | 175,716   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 36,531,342        | 36,531,342        | 100            | 40,055,088        | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 36,531,342        | 36,531,342        | 100.0          | 40,055,088        | 109.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 767,232           | 0.0              |
| Single Business Permit               | 5,389,793         | 5,491,474         | 101.9          | 6,079,645         | 110.7            |
| Market Fees                          | 2,049,175         | 2,756,370         | 134.5          | 2,003,691         | 72.7             |
| Others                               | 15,338,148        | 16,335,023        | 295.4          | 5,529,897         | 33.9             |
| Sub-Total                            | 22,777,116        | 24,582,867        | 107.9          | 14,380,465        | 58.5             |
| <b>TOTAL REVENUES</b>                | <b>59,308,458</b> | <b>61,114,209</b> | <b>103.0</b>   | <b>54,435,553</b> | <b>89.1</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 5,101,000         | 4,217,175         | 82.7           | 5,897,097         | 139.8            |
| L A Personnel                        | 9,026,270         | 19,804,212        | 219.4          | 14,517,770        | 73.3             |
| L A Operations                       | 17,209,677        | 10,565,276        | 61.4           | 9,515,632         | 90.1             |
| L A Maintenance                      | 2,920,000         | 5,891,473         | 201.8          | 4,721,000         | 80.1             |
| TOTAL Recurrent Expenditures         | 34,256,947        | 40,478,136        | 118.2          | 34,651,499        | 85.6             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>25,051,511</b> | <b>20,636,073</b> | <b>82.4</b>    | <b>19,784,054</b> | <b>95.9</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>21,449,180</b> | <b>12,617,682</b> | <b>58.8</b>    | <b>11,800,000</b> | <b>93.5</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>3,602,331</b>  | <b>8,018,391</b>  | <b>222.6</b>   | <b>7,984,054</b>  | <b>99.6</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,600,869</b>  | <b>4,241,525</b>  | <b>265.0</b>   | <b>5,443,556</b>  | <b>128.3</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>2,001,462</b>  | <b>3,776,866</b>  | <b>188.7</b>   | <b>2,540,498</b>  | <b>67.3</b>      |

| Implemented Projects 2006/2007 |                                        |                   |            |
|--------------------------------|----------------------------------------|-------------------|------------|
| Code                           | Project Description                    | Amount (KShs)     | %          |
| 200                            | Construction-County Hall               | 3,655,283         | 29         |
| 265                            | Reh.Of 10 Markets                      | 1,312,394         | 10         |
| 900                            | Construction-Luanda Kotueno Fish Banda | 1,058,357         | 8          |
| 999                            | Provision of High quality Seed         | 1,000,000         | 8          |
| 999                            | HIV/AIDS ADVOCACY                      | 600,000           | 5          |
|                                | All Other Projects (20 projects)       | 4,991,648         | 40         |
| <b>TOTAL</b>                   |                                        | <b>12,617,682</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                               |                   |            |
|----------------------------|-----------------------------------------------|-------------------|------------|
| Code                       | Project Description                           | Amount (KShs)     | %          |
| 200                        | COUNCIL PREMISES CONSTRUCTION                 | 3,800,000         | 32         |
| 350                        | PURCHASE OF VEHICLE                           | 3,000,000         | 25         |
| 100                        | COMPUTERISATION OF COUNCIL SYSTEMS            | 800,000           | 7          |
| 230                        | ELECTRICITY SUPPLY INFRASTRUCTURE ENHANCEMENT | 600,000           | 5          |
| 900                        | WATER INFRASTRUCTURE REHABILITATION           | 300,000           | 3          |
|                            | All Other Projects (14 projects)              | 3,300,000         | 28         |
| <b>TOTAL</b>               |                                               | <b>11,800,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 25.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 48.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 10.4  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 107.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 118.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 58.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 265.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 28        | No. of Councillors: | 8         | Business Permit Schedule:  | 11  |
| Total Yearly Salaries: | 7,974,305 | Total Civic Costs:  | 2,374,711 | Business Permit Base Value | 600 |
| Average/Employee:      | 284,797   | Average/Councillor: | 296,839   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 9,879,793         | 9,879,793         | 100            | 10,754,256        | 108.9            |
| Road Maintenance Levy Fund (RMLF)    | 2,695,000         | 2,309,123         | 85.7           | 2,270,000         | 98.3             |
| Sub-Total                            | 12,574,793        | 12,188,916        | 96.9           | 13,024,256        | 106.9            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 38,488            | 0                 | 0.0            | 38,488            | 0.0              |
| Property Rates                       | 93,334            | 253,340           | 271.4          | 93,334            | 36.8             |
| Single Business Permit               | 2,255,831         | 2,416,174         | 107.1          | 2,223,821         | 92.0             |
| Market Fees                          | 3,455,780         | 3,160,008         | 91.4           | 4,181,493         | 132.3            |
| Others                               | 2,070,560         | 2,965,974         | 130.1          | 2,278,949         | 76.8             |
| Sub-Total                            | 7,913,993         | 8,795,496         | 111.1          | 8,816,085         | 100.2            |
| <b>TOTAL REVENUES</b>                | <b>20,488,786</b> | <b>20,984,412</b> | <b>102.4</b>   | <b>21,840,341</b> | <b>104.1</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,203,000         | 2,374,711         | 107.8          | 2,258,819         | 95.1             |
| L A Personnel                        | 5,869,388         | 7,974,305         | 135.9          | 8,794,807         | 110.3            |
| L A Operations                       | 2,374,540         | 4,237,782         | 178.5          | 2,558,501         | 60.4             |
| L A Maintenance                      | 1,077,000         | 648,593           | 60.2           | 980,000           | 151.1            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>11,523,928</b> | <b>15,235,391</b> | <b>132.2</b>   | <b>14,592,127</b> | <b>95.8</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>8,964,858</b>  | <b>5,749,021</b>  | <b>64.1</b>    | <b>7,248,214</b>  | <b>126.1</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>8,512,500</b>  | <b>6,262,811</b>  | <b>73.6</b>    | <b>5,990,004</b>  | <b>95.6</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>150,000</b>    | <b>0</b>          | <b>0.0</b>     | <b>133,607</b>    | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>602,358</b>    | <b>-513,790</b>   |                | <b>1,124,603</b>  |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>198,330</b>    | <b>1,648,602</b>  | <b>831.2</b>   | <b>690,684</b>    | <b>41.9</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>404,028</b>    | <b>-2,162,392</b> |                | <b>433,919</b>    |                  |

| Implemented Projects 2006/2007 |                                          |                  |            |
|--------------------------------|------------------------------------------|------------------|------------|
| Code                           | Project Description                      | Amount (KShs)    | %          |
| 400                            | Improvement of access roads              | 2,976,677        | 48         |
| 705                            | Purchase of Stadium Land                 | 800,000          | 13         |
| 500                            | Consruction of one classrom at B.T. Sec. | 490,000          | 8          |
| 900                            | Water supply - Bondo to Bugni            | 420,000          | 7          |
| 500                            | Construction of BondoTownship Nursery    | 392,236          | 6          |
|                                | All Other Projects (8 projects)          | 1,183,898        | 19         |
|                                | <b>TOTAL</b>                             | <b>6,262,811</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 400                        | IMPROVEMENT TO ACCESS ROADS     | 2,270,000        | 38         |
| 200                        | CONSTRUCTION OF COUNCIL OFFICES | 2,000,000        | 33         |
| 800                        | CONSTRUCTION OF MODERN BUSPARK  | 1,000,000        | 17         |
| 500                        | CLASSROOM CONSTRUCTION- SFC     | 500,000          | 8          |
| 800                        | PURCHASE OF CEMETERY SITE       | 170,000          | 3          |
|                            | All Other Projects (1 projects) | 50,004           | 1          |
|                            | <b>TOTAL</b>                    | <b>5,990,004</b> | <b>100</b> |

#### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 40.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 71.8  | 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:         | 111.1 | Total LocalRevenues compared to Planned Local Revenues                               |
| Recurrent Expenditure Performance Ratio: | 132.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 73.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 831.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 041 Bungoma County Council**

**Province: WESTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: BUNGOMA**

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 201        | No. of Councillors: | 41         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 43,369,421 | Total Civic Costs:  | 18,287,735 | Business Permit Base Value | 300 |
| Average/Employee:      | 215,768    | Average/Councillor: | 446,042    |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 106,411,009  | 106,411,009      | 100            | 116,952,888  | 109.9            |
| Road Maintenance Levy Fund (RMLF)    | 5,197,664    | 2,451,341        | 47.2           | 0            | 0.0              |
| Sub-Total                            | 111,608,673  | 108,862,350      | 97.5           | 116,952,888  | 107.4            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 0            | 0                | 0.0            | 0            | 0.0              |
| Single Business Permit               | 3,690,000    | 10,256,203       | 277.9          | 5,600,000    | 54.6             |
| Market Fees                          | 7,335,000    | 8,175,617        | 111.5          | 8,687,000    | 106.3            |
| Others                               | 9,736,325    | 11,811,107       | 82.9           | 14,245,995   | 120.6            |
| Sub-Total                            | 20,761,325   | 30,242,927       | 145.7          | 28,532,995   | 94.3             |
| <b>TOTAL REVENUES</b>                | 132,369,998  | 139,105,277      | 105.1          | 145,485,883  | 104.6            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 12,198,400   | 18,287,735       | 149.9          | 14,096,000   | 77.1             |
| L A Personnel                        | 41,625,634   | 43,369,421       | 104.2          | 46,363,587   | 106.9            |
| L A Operations                       | 7,554,000    | 11,877,770       | 157.2          | 10,731,200   | 90.3             |
| L A Maintenance                      | 3,019,667    | 3,989,957        | 132.1          | 7,330,000    | 183.7            |
| TOTAL Recurrent Expenditures         | 64,397,701   | 77,524,883       | 120.4          | 78,520,787   | 101.3            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 67,972,297   | 61,580,394       | 90.6           | 66,965,096   | 108.7            |
| <b>CAPITAL EXPENDITURES</b>          | 49,278,565   | 33,933,192       | 68.9           | 20,000,000   | 58.9             |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 18,693,732   | 27,647,202       | 147.9          | 46,965,096   | 169.9            |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 13,251,415   | 17,982,780       | 135.7          | 13,252,000   | 73.7             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 5,442,317    | 9,664,422        | 177.6          | 33,713,096   | 348.8            |

| Implemented Projects 2006/2007 |                                      |               |     |
|--------------------------------|--------------------------------------|---------------|-----|
| Code                           | Project Description                  | Amount (KShs) | %   |
| 405                            | Construction of Roads & Bridges      | 11,018,096    | 32  |
| 999                            | Afforestation                        | 6,444,040     | 19  |
| 245                            | Health Infrastructure                | 5,387,422     | 16  |
| 905                            | Wateron infrastructure               | 3,037,463     | 9   |
| 360                            | Purchase of Toyota Hilux D/Cabin 4x4 | 2,900,000     | 9   |
|                                | All Other Projects (9 projects)      | 5,146,171     | 15  |
|                                | <b>TOTAL</b>                         | 33,933,192    | 100 |

| Planned Projects 2007/2008 |                                              |               |     |
|----------------------------|----------------------------------------------|---------------|-----|
| Code                       | Project Description                          | Amount (KShs) | %   |
| 250                        | CONSTRUCTION OF OFFICE BLOCK - BUNGOMA NORTH | 1,500,000     | 8   |
| 355                        | REFUSE COLLECTION TRAILER                    | 550,000       | 3   |
| 500                        | SCHOOLS CONSTRUCTION AND ENHANCEMENT         | 390,000       | 2   |
| 250                        | STORE BLOCK                                  | 300,000       | 2   |
| 500                        | SCHOOLS CONSTRUCTION AND ENHANCEMENT         | 290,000       | 1   |
|                            | All Other Projects (195 projects)            | 16,970,000    | 85  |
|                            | <b>TOTAL</b>                                 | 20,000,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 47.3  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 38.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 23.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 145.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 120.4 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 68.9  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 135.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 046 Bungoma Municipal Council**

**Province: WESTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: BUNGOMA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 121        | No. of Councillors: | 13        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 19,803,178 | Total Civic Costs:  | 7,757,018 | Business Permit Base Value | 500 |
| Average/Employee:      | 163,663    | Average/Councillor: | 596,694   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 32,580,609        | 32,580,609        | 100            | 35,895,473        | 110.2            |
| Road Maintenance Levy Fund (RMLF)    | 1,288,200         | 2,017,089         | 156.6          | 1,125,144         | 55.8             |
| Sub-Total                            | 33,868,809        | 34,597,698        | 102.2          | 37,020,616        | 107.0            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 1,302,000         | 113,477           | 8.7            | 2,100,000         | 1,850.6          |
| Property Rates                       | 2,942,000         | 10,405,511        | 353.7          | 4,900,000         | 47.1             |
| Single Business Permit               | 7,067,000         | 11,771,685        | 166.6          | 11,070,000        | 94.0             |
| Market Fees                          | 5,468,000         | 8,910,378         | 163.0          | 7,837,000         | 88.0             |
| Others                               | 14,828,000        | 18,085,379        | 89.1           | 20,296,000        | 112.2            |
| Sub-Total                            | 31,607,000        | 49,286,430        | 155.9          | 46,203,000        | 93.7             |
| <b>TOTAL REVENUES</b>                | <b>65,475,809</b> | <b>83,884,128</b> | <b>128.1</b>   | <b>83,223,616</b> | <b>99.2</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 5,155,000         | 7,757,018         | 150.5          | 5,229,000         | 67.4             |
| L A Personnel                        | 23,487,622        | 19,803,178        | 84.3           | 36,408,025        | 183.8            |
| L A Operations                       | 4,548,000         | 31,937,536        | 702.2          | 5,137,500         | 16.1             |
| L A Maintenance                      | 1,458,000         | 3,440,338         | 236.0          | 3,134,886         | 91.1             |
| TOTAL Recurrent Expenditures         | 34,648,622        | 62,938,070        | 181.6          | 49,909,411        | 79.3             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>30,827,187</b> | <b>20,946,058</b> | <b>67.9</b>    | <b>33,314,205</b> | <b>159.0</b>     |
| CAPITAL EXPENDITURES                 | 26,824,000        | 16,723,812        | 62.3           | 28,112,447        | 168.1            |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>4,003,187</b>  | <b>4,222,246</b>  | <b>105.5</b>   | <b>5,201,759</b>  | <b>123.2</b>     |
| DEBT RESOLUTION REPAYMENTS           | 1,500,000         | 3,957,789         | 263.9          | 4,957,789         | 125.3            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>2,503,187</b>  | <b>264,457</b>    | <b>10.6</b>    | <b>243,970</b>    | <b>92.3</b>      |

| Implemented Projects 2006/2007 |                                    |                   |            |
|--------------------------------|------------------------------------|-------------------|------------|
| Code                           | Project Description                | Amount (KShs)     | %          |
| 999                            | Burseries                          | 3,250,000         | 19         |
| 999                            | Poverty Eradication Projects       | 2,400,000         | 14         |
| 999                            | Educational Projects               | 2,400,000         | 14         |
| 905                            | Opening of Drainage system         | 1,484,225         | 9          |
| 300                            | Purchase of Computers & Networking | 900,000           | 5          |
|                                | All Other Projects (34 projects)   | 6,289,587         | 38         |
| <b>TOTAL</b>                   |                                    | <b>16,723,812</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                               |                   |            |
|----------------------------|-----------------------------------------------|-------------------|------------|
| Code                       | Project Description                           | Amount (KShs)     | %          |
| 405                        | BURSERIES                                     | 3,580,000         | 13         |
| 405                        | POVERTY ERADICATION                           | 3,000,000         | 11         |
| 405                        | ERECTION OF GARBAGE BINS & GARBAGE COLLECTION | 1,500,000         | 5          |
| 999                        | RMLF PROJECTS                                 | 1,422,100         | 5          |
| 405                        | KIMSCA                                        | 1,300,000         | 5          |
|                            | All Other Projects (39 projects)              | 17,310,347        | 62         |
| <b>TOTAL</b>               |                                               | <b>28,112,447</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 46.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 68.6  | 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:         | 155.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 181.6 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 62.3  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 263.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

# **L A CODE: 051 Bureti County Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: BURETI**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 96         | No. of Councillors: | 24        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 12,860,531 | Total Civic Costs:  | 8,003,806 | Business Permit Base Value | 300 |
| Average/Employee:      | 133,964    | Average/Councillor: | 333,492   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 35,557,083        | 35,557,083        | 100            | 38,968,121        | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 1,398,076         | 3,474,268         | 248.5          | 2,694,667         | 77.6             |
| Sub-Total                            | 36,955,159        | 39,031,351        | 105.6          | 41,662,788        | 106.7            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 2,194,813         | 979,618           | 44.6           | 2,194,813         | 224.0            |
| Property Rates                       | 7,322,933         | 5,691,224         | 77.7           | 7,415,715         | 130.3            |
| Single Business Permit               | 3,263,709         | 2,634,130         | 80.7           | 3,552,264         | 134.9            |
| Market Fees                          | 1,093,685         | 1,122,740         | 102.7          | 1,305,470         | 116.3            |
| Others                               | 5,462,822         | 5,734,177         | 77.3           | 7,414,857         | 129.3            |
| Sub-Total                            | 19,337,962        | 16,161,889        | 83.6           | 21,883,119        | 135.4            |
| <b>TOTAL REVENUES</b>                | <b>56,293,121</b> | <b>55,193,240</b> | <b>98.0</b>    | <b>63,545,907</b> | <b>115.1</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 10,031,419        | 8,003,806         | 79.8           | 7,677,147         | 95.9             |
| L A Personnel                        | 13,487,665        | 12,860,531        | 95.4           | 22,027,493        | 171.3            |
| L A Operations                       | 6,716,103         | 10,232,398        | 152.4          | 6,850,351         | 66.9             |
| L A Maintenance                      | 1,810,090         | 4,492,511         | 248.2          | 4,620,476         | 102.8            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>32,045,277</b> | <b>35,589,246</b> | <b>111.1</b>   | <b>41,175,467</b> | <b>115.7</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>24,247,844</b> | <b>19,603,994</b> | <b>80.8</b>    | <b>22,370,440</b> | <b>114.1</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>16,492,649</b> | <b>11,312,249</b> | <b>68.6</b>    | <b>13,002,391</b> | <b>114.9</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>7,755,195</b>  | <b>8,291,745</b>  | <b>106.9</b>   | <b>9,368,049</b>  | <b>113.0</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>6,600,000</b>  | <b>6,923,122</b>  | <b>104.9</b>   | <b>8,300,000</b>  | <b>119.9</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,155,195</b>  | <b>1,368,623</b>  | <b>118.5</b>   | <b>1,068,049</b>  | <b>78.0</b>      |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 350                            | Civic Car                        | 2,636,000         | 23         |
| 100                            | Valuation Roll                   | 2,420,000         | 21         |
| 100                            | Strategic Plan                   | 774,450           | 7          |
| 100                            | Service Charter                  | 300,000           | 3          |
| 505                            | Chepchabas Sec. School           | 250,000           | 2          |
|                                | All Other Projects (85 projects) | 4,931,799         | 44         |
|                                | <b>TOTAL</b>                     | <b>11,312,249</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 350                        | PURCHASE OF REVENUE VAN          | 3,000,000         | 23         |
| 260                        | REHABILITATION OF MARKETS        | 2,000,000         | 15         |
| 999                        | COMPLETION OF OFFICE BLOCK       | 2,000,000         | 15         |
| 240                        | KIPTOME DISPENSARY               | 428,742           | 3          |
| 505                        | CHEPCHABAS SEC. SCHOOL           | 232,000           | 2          |
|                            | All Other Projects (35 projects) | 5,341,649         | 41         |
|                            | <b>TOTAL</b>                     | <b>13,002,391</b> | <b>100</b> |

## **FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 48.5  | 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:                             | 22.5  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 83.6  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 111.1 | 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:       | 104.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 056 Burnt Forest Town Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: UASIN GISHU**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 7         | No. of Councillors: | 8         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 2,607,994 | Total Civic Costs:  | 2,116,655 | Business Permit Base Value | 300 |
| Average/Employee:      | 372,571   | Average/Councillor: | 264,582   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 7,845,168    | 7,845,168        | 100            | 8,494,565    | 108.3            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 7,845,168    | 7,845,168        | 100.0          | 8,494,565    | 108.3            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 733,230      | 599,932          | 81.8           | 764,194      | 127.4            |
| Single Business Permit               | 982,400      | 1,363,935        | 138.8          | 953,386      | 69.9             |
| Market Fees                          | 377,381      | 275,582          | 73.0           | 339,698      | 123.3            |
| Others                               | 1,341,314    | 2,006,695        | 60.9           | 3,296,861    | 164.3            |
| Sub-Total                            | 3,434,325    | 4,246,144        | 123.6          | 5,354,139    | 126.1            |
| <b>TOTAL REVENUES</b>                | 11,279,493   | 12,091,312       | 107.2          | 13,848,704   | 114.5            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 2,180,180    | 2,116,655        | 97.1           | 2,194,614    | 103.7            |
| L A Personnel                        | 2,761,406    | 2,607,994        | 94.4           | 4,044,276    | 155.1            |
| L A Operations                       | 1,924,000    | 5,269,999        | 273.9          | 2,104,257    | 39.9             |
| L A Maintenance                      | 778,000      | 1,408,591        | 181.1          | 875,200      | 62.1             |
| TOTAL Recurrent Expenditures         | 7,643,586    | 11,403,239       | 149.2          | 9,218,347    | 80.8             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 3,635,907    | 688,073          | 18.9           | 4,630,357    | 672.9            |
| <b>CAPITAL EXPENDITURES</b>          | 3,564,999    | 2,389,106        | 67.0           | 4,373,231    | 183.0            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 70,908       | -1,701,033       |                | 257,126      |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 0            | 3,525,819        | 0.0            | 0            | 0.0              |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 70,908       | -5,226,852       |                | 257,126      |                  |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 200                            | OFFICE CONSTRUCTION             | 699,649       | 29  |
| 400                            | ROAD GRADING                    | 540,503       | 23  |
| 500                            | ASSISTANT TO SCHOOL             | 512,664       | 21  |
| 999                            | ASSISTANCE TO GROUPS            | 229,155       | 10  |
| 240                            | ASSISTANT TO DISPENSARY         | 108,500       | 5   |
|                                | All Other Projects (6 projects) | 298,635       | 12  |
|                                | <b>TOTAL</b>                    | 2,389,106     | 100 |

| Planned Projects 2007/2008 |                                       |               |     |
|----------------------------|---------------------------------------|---------------|-----|
| Code                       | Project Description                   | Amount (KShs) | %   |
| 500                        | ASSISTANCE TO SCHOOLS                 | 1,500,000     | 34  |
| 405                        | ROAD GRADING/DRAINAGE SYSTEM/BUS-PARK | 1,214,526     | 28  |
| 200                        | OFFICE CONSTRUCTION                   | 1,000,000     | 23  |
| 999                        | ASSISTANCE TO NEEDY                   | 348,705       | 8   |
| 315                        | OFFICE MACHINES/FURNITURES            | 250,000       | 6   |
|                            | All Other Projects (1 projects)       | 60,000        | 1   |
|                            | <b>TOTAL</b>                          | 4,373,231     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 44.1  | 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:                             | 18.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 123.6 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 149.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 67.0  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 0.0   | Total Actual Resolution Payments compared to Planned Resolution Payments             |



# **L A CODE: 061 Busia County Council**

**Province: WESTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: BUSIA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 82         | No. of Councillors: | 33        | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 16,592,624 | Total Civic Costs:  | 8,820,976 | Business Permit Base Value | 400 |
| Average/Employee:      | 202,349    | Average/Councillor: | 267,302   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 45,472,804        | 45,472,804        | 100            | 49,895,895        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 644,100           | 1,430,775         | 222.1          | 753,766           | 52.7             |
| Sub-Total                            | 46,116,904        | 46,903,579        | 101.7          | 50,649,661        | 108.0            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 3,700,000         | 3,869,459         | 104.6          | 4,700,000         | 121.5            |
| Market Fees                          | 3,594,298         | 3,925,060         | 109.2          | 3,761,516         | 95.8             |
| Others                               | 4,445,000         | 5,155,637         | 90.7           | 5,686,800         | 110.3            |
| Sub-Total                            | 11,739,298        | 12,950,156        | 110.3          | 14,148,316        | 109.3            |
| <b>TOTAL REVENUES</b>                | <b>57,856,202</b> | <b>59,853,735</b> | <b>103.5</b>   | <b>64,797,977</b> | <b>108.3</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 6,803,000         | 8,820,976         | 129.7          | 6,872,000         | 77.9             |
| L A Personnel                        | 14,426,381        | 16,592,624        | 115.0          | 22,172,219        | 133.6            |
| L A Operations                       | 7,799,280         | 10,102,348        | 129.5          | 7,412,280         | 73.4             |
| L A Maintenance                      | 1,735,625         | 1,054,817         | 60.8           | 1,620,000         | 153.6            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>30,764,286</b> | <b>36,570,765</b> | <b>118.9</b>   | <b>38,076,499</b> | <b>104.1</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>27,091,916</b> | <b>23,282,970</b> | <b>85.9</b>    | <b>26,721,478</b> | <b>114.8</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>18,378,493</b> | <b>9,980,004</b>  | <b>54.3</b>    | <b>19,459,766</b> | <b>195.0</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>8,713,423</b>  | <b>13,302,966</b> | <b>152.7</b>   | <b>7,261,712</b>  | <b>54.6</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>8,604,924</b>  | <b>9,844,048</b>  | <b>114.4</b>   | <b>6,965,155</b>  | <b>70.8</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>108,499</b>    | <b>3,458,918</b>  | <b>3,188.0</b> | <b>296,557</b>    | <b>8.6</b>       |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 900                            | Water Supply                     | 3,499,357        | 35         |
| 405                            | Rural access roads               | 2,165,875        | 22         |
| 405                            | Grady of road (RMLF)             | 1,715,160        | 17         |
| 260                            | Fencing of Markets               | 837,257          | 8          |
| 255                            | Rehabilitation of Council Houses | 511,632          | 5          |
|                                | All Other Projects (4 projects)  | 1,250,723        | 13         |
| <b>TOTAL</b>                   |                                  | <b>9,980,004</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 910                        | WATER SUPPLY                     | 5,000,000         | 26         |
| 360                        | PURCHASE OF COUNCIL STAFF CAR    | 3,000,000         | 15         |
| 265                        | CONSTRUCTION OF DIVISION OFFICES | 2,000,000         | 10         |
| 405                        | GRADING OF RURAL ACCESS ROADS    | 2,000,000         | 10         |
| 255                        | FENCING OF MARKETS               | 2,000,000         | 10         |
|                            | All Other Projects (6 projects)  | 5,459,766         | 28         |
| <b>TOTAL</b>               |                                  | <b>19,459,766</b> | <b>100</b> |

## **FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 43.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 33.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 24.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 110.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 118.9 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 54.3  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 114.4 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 066 Busia Municipal Council**

**Province: WESTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: BUSIA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 149        | No. of Councillors: | 10        | Business Permit Schedule:  | 12  |
| Total Yearly Salaries: | 27,177,641 | Total Civic Costs:  | 4,913,654 | Business Permit Base Value | 700 |
| Average/Employee:      | 182,400    | Average/Councillor: | 491,365   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 23,540,773   | 23,540,773       | 100            | 25,888,863   | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 2,908,646    | 2,935,188        | 100.9          | 3,234,000    | 110.2            |
| Sub-Total                            | 26,449,419   | 26,475,961       | 100.1          | 29,122,863   | 110.0            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 2,269,440    | 166,645          | 7.3            | 102,552      | 61.5             |
| Property Rates                       | 2,000,000    | 3,958,311        | 197.9          | 3,300,000    | 83.4             |
| Single Business Permit               | 5,000,000    | 8,823,987        | 176.5          | 10,000,000   | 113.3            |
| Market Fees                          | 2,500,000    | 1,774,846        | 71.0           | 3,705,000    | 208.8            |
| Others                               | 18,398,130   | 25,298,062       | 93.9           | 26,943,100   | 106.5            |
| Sub-Total                            | 30,167,570   | 40,021,851       | 132.7          | 44,050,652   | 110.1            |
| <b>TOTAL REVENUES</b>                | 56,616,989   | 66,497,812       | 117.5          | 73,173,515   | 110.0            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 4,653,500    | 4,913,654        | 105.6          | 4,022,000    | 81.9             |
| L A Personnel                        | 18,815,141   | 27,177,641       | 144.4          | 33,288,708   | 122.5            |
| L A Operations                       | 5,961,150    | 7,911,328        | 132.7          | 10,048,750   | 127.0            |
| L A Maintenance                      | 4,336,979    | 2,181,314        | 50.3           | 2,959,500    | 135.7            |
| TOTAL Recurrent Expenditures         | 33,766,770   | 42,183,937       | 124.9          | 50,318,958   | 119.3            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 22,850,219   | 24,313,875       | 106.4          | 22,854,557   | 94.0             |
| <b>CAPITAL EXPENDITURES</b>          | 10,716,591   | 8,160,070        | 76.1           | 4,600,000    | 56.4             |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 12,133,628   | 16,153,805       | 133.1          | 18,254,557   | 113.0            |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 11,766,939   | 12,586,800       | 107.0          | 9,000,000    | 71.5             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 366,689      | 3,567,005        | 972.8          | 9,254,557    | 259.4            |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 405                            | GRADING ROADS                   | 2,871,070     | 35  |
| 500                            | CLASSROOMS                      | 1,750,000     | 21  |
| 900                            | SHALLOW WELLS                   | 1,510,000     | 19  |
| 999                            | OLD PROJECTS                    | 770,000       | 9   |
| 500                            | DISPENSERY                      | 700,000       | 9   |
|                                | All Other Projects (2 projects) | 559,000       | 7   |
|                                | <b>TOTAL</b>                    | 8,160,070     | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 605                        | RENOVATION OF TRAILER PARK      | 2,000,000     | 43  |
| 240                        | dispensary                      | 1,000,000     | 22  |
| 260                        | RENOVATION OF MARKET            | 800,000       | 17  |
| 800                        | WASTE DISPOSAL LAND             | 800,000       | 17  |
|                            |                                 | 0             | 0   |
|                            | All Other Projects (0 projects) | 0             | 0   |
|                            | <b>TOTAL</b>                    | 4,600,000     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 52.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 47.8  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 11.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 132.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 124.9 | 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:       | 107.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 071 Butere-Mumias County Council**

**Province: WESTERN**

**Summary Profile Fiscal Year 2006/2007**

(Values in KShs)

**District:  
BUTERE-MUMIAS**

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 164        | No. of Councillors: | 25        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 22,832,547 | Total Civic Costs:  | 8,425,711 | Business Permit Base Value | 300 |
| Average/Employee:      | 139,223    | Average/Councillor: | 337,028   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 66,709,878   | 66,709,878       | 100            | 73,276,540   | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 2,600,000    | 2,270,000        | 87.3           | 2,300,000    | 101.3            |
| Sub-Total                            | 69,309,878   | 68,979,878       | 99.5           | 75,576,540   | 109.6            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 3,000,000    | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 1,454,850    | 586,863          | 40.3           | 460,000      | 78.4             |
| Single Business Permit               | 5,259,998    | 5,267,200        | 100.1          | 7,190,000    | 136.5            |
| Market Fees                          | 5,000,000    | 6,352,862        | 127.1          | 8,200,000    | 129.1            |
| Others                               | 15,815,004   | 16,484,173       | 78.3           | 21,051,590   | 127.7            |
| Sub-Total                            | 30,529,852   | 28,691,098       | 94.0           | 36,901,590   | 128.6            |
| <b>TOTAL REVENUES</b>                | 99,839,730   | 97,670,976       | 97.8           | 112,478,130  | 115.2            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 2,250,000    | 8,425,711        | 374.5          | 8,980,000    | 106.6            |
| L A Personnel                        | 26,524,589   | 22,832,547       | 86.1           | 36,636,012   | 160.5            |
| L A Operations                       | 16,880,000   | 22,809,690       | 135.1          | 15,107,680   | 66.2             |
| L A Maintenance                      | 6,840,000    | 14,767,168       | 215.9          | 11,345,000   | 76.8             |
| <b>TOTAL Recurrent Expenditures</b>  | 52,494,589   | 68,835,116       | 131.1          | 72,068,692   | 104.7            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 47,345,141   | 28,835,860       | 60.9           | 40,409,438   | 140.1            |
| <b>CAPITAL EXPENDITURES</b>          | 26,000,000   | 15,824,206       | 60.9           | 28,091,135   | 177.5            |
| <b>LOAN REPAYMENTS</b>               | 300,000      | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 21,645,141   | 13,011,654       | 60.1           | 12,318,303   | 94.7             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 9,983,973    | 8,670,936        | 86.8           | 11,247,800   | 129.7            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 11,661,168   | 4,340,718        | 37.2           | 1,070,503    | 24.7             |

| Implemented Projects 2006/2007 |                                         |               |     |
|--------------------------------|-----------------------------------------|---------------|-----|
| Code                           | Project Description                     | Amount (KShs) | %   |
| 400                            | MUSHITSETSE MURUFU ROAD                 | 945,000       | 6   |
| 700                            | CONSTRUCTION OF SOCIAL HALL AT SHIROMBE | 944,999       | 6   |
| 400                            | MULWANYENGO EMAKO R/C & ROAD            | 900,000       | 6   |
| 400                            | MANYALA-KHULWANDA R/C & ROAD            | 900,000       | 6   |
| 240                            | CONSTRUCTION OF DISPENSARY AT MIRERE    | 900,000       | 6   |
|                                | All Other Projects (16 projects)        | 11,234,207    | 71  |
|                                | <b>TOTAL</b>                            | 15,824,206    | 100 |

| Planned Projects 2007/2008 |                                                |               |     |
|----------------------------|------------------------------------------------|---------------|-----|
| Code                       | Project Description                            | Amount (KShs) | %   |
| 360                        | PURCHASE OF OFFICIAL (PICK UP) - HQS           | 3,300,000     | 12  |
| 999                        | CONST. OF RESOURCE CENTRE (Shibinga)           | 2,200,000     | 8   |
| 240                        | CONST. OF DISPENSARY AT MIRERE (Namamali Ward) | 1,159,910     | 4   |
| 400                        | CONST. OF MUNDALO BRIDGE & ROADS (Marama West) | 1,000,000     | 4   |
| 240                        | CONST. OF DISPENSARY AT KHALABA (Khalaba ward) | 999,917       | 4   |
|                            | All Other Projects (34 projects)               | 19,431,308    | 69  |
|                            | <b>TOTAL</b>                                   | 28,091,135    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 36.5  | 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:                             | 12.2  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 94.0  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 131.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 60.9  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 86.8  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 076 Chepareria Town Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: WEST POKOT**

(Values in KShs)

|                        |           |                     |         |                            |     |
|------------------------|-----------|---------------------|---------|----------------------------|-----|
| No. of Employees:      | 9         | No. of Councillors: | 8       | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 3,651,532 | Total Civic Costs:  | 453,210 | Business Permit Base Value | 400 |
| Average/Employee:      | 405,726   | Average/Councillor: | 56,651  |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008     |                  |
|--------------------------------------|-------------------|-------------------|----------------|------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates        | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                  |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                  |                  |
| Local Authority Transfer Fund (LATF) | 3,227,863         | 3,227,863         | 100            | 3,404,866        | 105.5            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                | 0.0              |
| Sub-Total                            | 3,227,863         | 3,227,863         | 100.0          | 3,404,866        | 105.5            |
| <b>Local Revenues</b>                |                   |                   |                |                  |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                | 0.0              |
| Single Business Permit               | 327,500           | 282,050           | 86.1           | 559,400          | 198.3            |
| Market Fees                          | 285,667           | 0                 | 0.0            | 389,845          | 0.0              |
| Others                               | 1,120,998         | 1,395,273         | 122.4          | 1,139,516        | 81.7             |
| Sub-Total                            | 1,734,165         | 1,677,323         | 96.7           | 2,088,761        | 124.5            |
| <b>TOTAL REVENUES</b>                | <b>4,962,028</b>  | <b>4,905,186</b>  | <b>98.9</b>    | <b>5,493,627</b> | <b>112.0</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                  |                  |
| Civic                                | 799,165           | 453,210           | 56.7           | 1,294,800        | 285.7            |
| L A Personnel                        | 2,899,399         | 3,651,532         | 125.9          | 1,488,902        | 40.8             |
| L A Operations                       | 755,015           | 1,459,982         | 193.4          | 1,565,000        | 107.2            |
| L A Maintenance                      | 162,800           | 103,425           | 63.5           | 340,000          | 328.7            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>4,616,379</b>  | <b>5,668,149</b>  | <b>122.8</b>   | <b>4,688,702</b> | <b>82.7</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>345,649</b>    | <b>-762,963</b>   |                | <b>804,925</b>   |                  |
| <b>CAPITAL EXPENDITURES</b>          | <b>1,040,510</b>  | <b>620,000</b>    | <b>59.6</b>    | <b>922,248</b>   | <b>148.7</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>         | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>-694,861</b>   | <b>-1,382,963</b> | <b>199.0</b>   | <b>-117,323</b>  | <b>8.5</b>       |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>496,200</b>    | <b>2,237,065</b>  | <b>450.8</b>   | <b>500,000</b>   | <b>22.4</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-1,191,061</b> | <b>-3,620,028</b> | <b>303.9</b>   | <b>-617,323</b>  | <b>17.1</b>      |

| Implemented Projects 2006/2007 |                                 |                |            |
|--------------------------------|---------------------------------|----------------|------------|
| Code                           | Project Description             | Amount (KShs)  | %          |
| 400                            | Road Works                      | 570,000        | 92         |
| 260                            | Markets                         | 50,000         | 8          |
|                                |                                 | 0              | 0          |
| 0                              |                                 | 0              | 0          |
| 0                              |                                 | 0              | 0          |
|                                | All Other Projects (0 projects) | 0              | 0          |
|                                | <b>TOTAL</b>                    | <b>620,000</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                |            |
|----------------------------|---------------------------------|----------------|------------|
| Code                       | Project Description             | Amount (KShs)  | %          |
| 405                        | ROAD REPAIR                     | 522,248        | 57         |
| 200                        | CONSTRUCTION OF COUNCIL OFFICE  | 400,000        | 43         |
|                            |                                 | 0              | 0          |
|                            |                                 | 0              | 0          |
|                            |                                 | 0              | 0          |
|                            | All Other Projects (0 projects) | 0              | 0          |
|                            | <b>TOTAL</b>                    | <b>922,248</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 65.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 26.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 8.0   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 96.7  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 122.8 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 59.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 450.8 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 081 Chogoria Town Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: THARAKA**

(Values in KShs)

|                        |           |                     |   |                            |     |
|------------------------|-----------|---------------------|---|----------------------------|-----|
| No. of Employees:      | 27        | No. of Councillors: | 8 | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 7,252,212 | Total Civic Costs:  | 0 | Business Permit Base Value | 500 |
| Average/Employee:      | 268,600   | Average/Councillor: | 0 |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 7,212,158         | 7,212,158         | 100            | 7,795,072         | 108.1            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 7,212,158         | 7,212,158         | 100.0          | 7,795,072         | 108.1            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 395,360           | 26,723            | 6.8            | 395,360           | 1,479.5          |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 1,796,225         | 2,184,272         | 121.6          | 1,899,604         | 87.0             |
| Market Fees                          | 744,333           | 597,970           | 80.3           | 642,470           | 107.4            |
| Others                               | 2,152,676         | 4,013,598         | 123.7          | 3,245,111         | 80.9             |
| Sub-Total                            | 5,088,594         | 6,822,563         | 134.1          | 6,182,545         | 90.6             |
| <b>TOTAL REVENUES</b>                | <b>12,300,752</b> | <b>14,034,721</b> | <b>114.1</b>   | <b>13,977,617</b> | <b>99.6</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,408,120         | 0                 | 0.0            | 1,266,150         | 0.0              |
| L A Personnel                        | 5,180,498         | 7,252,212         | 140.0          | 6,497,425         | 89.6             |
| L A Operations                       | 2,136,240         | 3,004,810         | 140.7          | 2,436,888         | 81.1             |
| L A Maintenance                      | 143,300           | 44,998            | 31.4           | 125,250           | 278.3            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>8,868,158</b>  | <b>10,302,020</b> | <b>116.2</b>   | <b>10,325,713</b> | <b>100.2</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>3,432,594</b>  | <b>3,732,701</b>  | <b>108.7</b>   | <b>3,651,904</b>  | <b>97.8</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,516,280</b>  | <b>2,313,419</b>  | <b>91.9</b>    | <b>3,141,328</b>  | <b>135.8</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>916,314</b>    | <b>1,419,282</b>  | <b>154.9</b>   | <b>510,576</b>    | <b>36.0</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>0</b>          | <b>2,399,662</b>  | <b>0.0</b>     | <b>1,400,000</b>  | <b>58.3</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>916,314</b>    | <b>-980,380</b>   |                | <b>-889,424</b>   | <b>90.7</b>      |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 200                            | COMPLETION OF TOWN HALL          | 910,813          | 39         |
| 405                            | ROAD STREET REHABILITATION       | 684,322          | 30         |
| 500                            | GIANCUKU DAY SECONDARY SCHOOL    | 87,451           | 4          |
| 900                            | WATER SANITATION NFR. REHAB.     | 87,340           | 4          |
| 500                            | KIMUCHIA DAY SECONDARY SCHOOL    | 87,000           | 4          |
|                                | All Other Projects (11 projects) | 456,493          | 20         |
|                                | <b>TOTAL</b>                     | <b>2,313,419</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                    |                  |            |
|----------------------------|------------------------------------|------------------|------------|
| Code                       | Project Description                | Amount (KShs)    | %          |
| 200                        | COMPLETION OF TOWN HALL            | 1,000,000        | 32         |
| 900                        | PURCHASE OF LAND - BUSPARK         | 881,328          | 28         |
| 405                        | ROADS STREET REHABILITATION        | 600,000          | 19         |
| 315                        | PURCHASE OF EQUIPMENT.             | 210,000          | 7          |
| 500                        | SCHOOL CONSTRUCTION & ENHANCEMENT. | 140,000          | 4          |
|                            | All Other Projects (3 projects)    | 310,000          | 10         |
|                            | <b>TOTAL</b>                       | <b>3,141,328</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 57.9  | 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:                             | 0.0   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 134.1 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 116.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 91.9  | 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: 086 Chuka Municipal Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: THARAKA**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 42        | No. of Councillors: | 8         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 6,029,538 | Total Civic Costs:  | 4,353,412 | Business Permit Base Value | 500 |
| Average/Employee:      | 143,560   | Average/Councillor: | 544,177   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008       |                  |
|--------------------------------------|-------------------|-------------------|----------------|--------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                    |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 10,726,535        | 10,726,535        | 100            | 11,680,932         | 108.9            |
| Road Maintenance Levy Fund (RMLF)    | 1,330,452         | 2,270,000         | 170.6          | 1,507,531          | 66.4             |
| Sub-Total                            | 12,056,987        | 12,996,535        | 107.8          | 13,188,463         | 101.5            |
| <b>Local Revenues</b>                |                   |                   |                |                    |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                  | 0.0              |
| Property Rates                       | 361,558           | 0                 | 0.0            | 361,559            | 0.0              |
| Single Business Permit               | 3,017,100         | 4,064,400         | 134.7          | 3,117,100          | 76.7             |
| Market Fees                          | 684,910           | 1,245,610         | 181.9          | 1,165,510          | 93.6             |
| Others                               | 5,547,289         | 10,979,716        | 148.1          | 7,412,369          | 67.5             |
| Sub-Total                            | 9,610,857         | 16,289,726        | 169.5          | 12,056,538         | 74.0             |
| <b>TOTAL REVENUES</b>                | <b>21,667,844</b> | <b>29,286,261</b> | <b>135.2</b>   | <b>25,245,001</b>  | <b>86.2</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                    |                  |
| Civic                                | 4,046,000         | 4,353,412         | 107.6          | 4,926,000          | 113.2            |
| L A Personnel                        | 6,989,510         | 6,029,538         | 86.3           | 11,254,164         | 186.7            |
| L A Operations                       | 6,423,000         | 5,645,896         | 87.9           | 9,555,302          | 169.2            |
| L A Maintenance                      | 580,000           | 593,619           | 102.3          | 3,130,000          | 527.3            |
| TOTAL Recurrent Expenditures         | 18,038,510        | 16,622,465        | 92.1           | 28,865,466         | 173.7            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>3,629,334</b>  | <b>12,663,796</b> | <b>348.9</b>   | <b>-3,620,465</b>  |                  |
| CAPITAL EXPENDITURES                 | 4,172,529         | 4,845,350         | 116.1          | 4,500,000          | 92.9             |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                  | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>-543,195</b>   | <b>7,818,446</b>  |                | <b>-8,120,465</b>  |                  |
| DEBT RESOLUTION REPAYMENTS           | 2,150,000         | 4,077,071         | 189.6          | 2,500,000          | 61.3             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-2,693,195</b> | <b>3,741,375</b>  |                | <b>-10,620,465</b> |                  |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 405                            | ROADS                           | 2,790,000        | 58         |
| 605                            | DUMPING SITE LAND               | 600,000          | 12         |
| 905                            | WATER PROJECTS                  | 480,000          | 10         |
| 400                            | MARKETS SHEDS                   | 300,000          | 6          |
| 500                            | DESIGN TOWN HALL                | 150,000          | 3          |
|                                | All Other Projects (9 projects) | 525,350          | 11         |
|                                | <b>TOTAL</b>                    | <b>4,845,350</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 200                        | TOWN HALL                       | 2,000,000        | 44         |
| 405                        | ROADS - KRB                     | 690,000          | 15         |
| 360                        | REVENUE COLLECTION VEHICLE      | 500,000          | 11         |
| 500                        | SCHOOL - CLASSROOMS             | 262,000          | 6          |
| 405                        | FEEDER ROADS                    | 218,000          | 5          |
|                            | All Other Projects (8 projects) | 830,000          | 18         |
|                            | <b>TOTAL</b>                    | <b>4,500,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 49.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 32.4  | 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:         | 169.5 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 92.1  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 116.1 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 189.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 091 Eldama Ravine Town Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: KOIBATEK**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 30        | No. of Councillors: | 8         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 4,384,228 | Total Civic Costs:  | 2,615,849 | Business Permit Base Value | 350 |
| Average/Employee:      | 146,141   | Average/Councillor: | 326,981   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 12,355,063   | 12,355,063       | 100            | 13,489,785   | 109.2            |
| Road Maintenance Levy Fund (RMLF)    | 644,100      | 1,706,989        | 265.0          | 753,766      | 44.2             |
| Sub-Total                            | 12,999,163   | 14,062,052       | 108.2          | 14,243,551   | 101.3            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 6,053,280    | 1,098,038        | 18.1           | 12,494,344   | 1,137.9          |
| Property Rates                       | 425,000      | 1,689,463        | 397.5          | 985,000      | 58.3             |
| Single Business Permit               | 1,470,000    | 1,781,715        | 121.2          | 1,990,000    | 111.7            |
| Market Fees                          | 1,835,600    | 2,900,490        | 158.0          | 2,510,000    | 86.5             |
| Others                               | 5,777,319    | 6,298,326        | 70.7           | 8,906,429    | 141.4            |
| Sub-Total                            | 15,561,199   | 13,768,032       | 88.5           | 26,885,773   | 195.3            |
| <b>TOTAL REVENUES</b>                | 28,560,362   | 27,830,084       | 97.4           | 41,129,324   | 147.8            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 2,746,800    | 2,615,849        | 95.2           | 2,887,600    | 110.4            |
| L A Personnel                        | 5,906,098    | 4,384,228        | 74.2           | 10,009,733   | 228.3            |
| L A Operations                       | 5,042,249    | 3,259,491        | 64.6           | 10,722,100   | 329.0            |
| L A Maintenance                      | 9,041,603    | 800,519          | 8.9            | 7,771,071    | 970.8            |
| <b>TOTAL Recurrent Expenditures</b>  | 22,736,750   | 11,060,087       | 48.6           | 31,390,504   | 283.8            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 5,823,612    | 16,769,997       | 288.0          | 9,738,820    | 58.1             |
| <b>CAPITAL EXPENDITURES</b>          | 4,550,000    | 6,050,372        | 133.0          | 7,410,000    | 122.5            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 1,273,612    | 10,719,625       | 841.7          | 2,328,820    | 21.7             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 2,040,000    | 1,835,000        | 90.0           | 1,407,000    | 76.7             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | -766,388     | 8,884,625        |                | 921,820      | 10.4             |

| Implemented Projects 2006/2007 |                                         |               |     |
|--------------------------------|-----------------------------------------|---------------|-----|
| Code                           | Project Description                     | Amount (KShs) | %   |
| 400                            | Roads Maintenance -E/Ravine Town        | 1,510,674     | 25  |
| 900                            | Purchase of water pipes & fittings      | 589,884       | 10  |
| 900                            | Construction of water tank - 100 M      | 550,033       | 9   |
| 200                            | Construction of Council office - Solian | 429,346       | 7   |
| 900                            | Construction of water tank - 100 M      | 420,635       | 7   |
|                                | All Other Projects (8 projects)         | 2,549,800     | 42  |
| <b>TOTAL</b>                   |                                         | 6,050,372     | 100 |

| Planned Projects 2007/2008 |                                             |               |     |
|----------------------------|---------------------------------------------|---------------|-----|
| Code                       | Project Description                         | Amount (KShs) | %   |
| 220                        | Construction of Shopping Complex            | 1,500,000     | 20  |
| 360                        | Purchase of one Vehicle                     | 1,500,000     | 20  |
| 505                        | Construction of Toilets & Classrooms        | 500,000       | 7   |
| 900                        | Supply of Water Pipes                       | 500,000       | 7   |
| 200                        | Construction of Council Office in each Ward | 500,000       | 7   |
|                            | All Other Projects (7 projects)             | 2,910,000     | 39  |
| <b>TOTAL</b>               |                                             | 7,410,000     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 31.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 30.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 23.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 88.5  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 48.6  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 133.0 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 90.0  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 096 Eldoret Municipal Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: UASIN GISHU**

(Values in KShs)

|                        |             |                     |            |                            |     |
|------------------------|-------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 789         | No. of Councillors: | 20         | Business Permit Schedule:  | 12  |
| Total Yearly Salaries: | 246,147,453 | Total Civic Costs:  | 10,729,229 | Business Permit Base Value | 700 |
| Average/Employee:      | 311,974     | Average/Councillor: | 536,461    |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 113,405,452  | 113,405,452      | 100            | 125,377,503  | 110.6            |
| Road Maintenance Levy Fund (RMLF)    | 21,032,287   | 17,797,204       | 84.6           | 21,032,287   | 118.2            |
| Sub-Total                            | 134,437,739  | 131,202,656      | 97.6           | 146,409,790  | 111.6            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 16,276,268   | 5,204,013        | 32.0           | 23,260,731   | 447.0            |
| Property Rates                       | 54,000,000   | 116,012,193      | 214.8          | 77,810,000   | 67.1             |
| Single Business Permit               | 31,200,000   | 38,394,160       | 123.1          | 34,300,000   | 89.3             |
| Market Fees                          | 17,093,000   | 14,113,140       | 82.6           | 16,093,000   | 114.0            |
| Others                               | 116,690,020  | 123,858,886      | 60.4           | 204,953,020  | 165.5            |
| Sub-Total                            | 235,259,288  | 297,582,392      | 126.5          | 356,416,751  | 119.8            |
| <b>TOTAL REVENUES</b>                | 369,697,027  | 428,785,048      | 116.0          | 502,826,541  | 117.3            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 11,073,644   | 10,729,229       | 96.9           | 11,023,750   | 102.7            |
| L A Personnel                        | 166,509,674  | 246,147,453      | 147.8          | 242,940,333  | 98.7             |
| L A Operations                       | 45,646,720   | 46,594,785       | 102.1          | 56,101,332   | 120.4            |
| L A Maintenance                      | 15,915,500   | 6,389,289        | 40.1           | 23,535,000   | 368.4            |
| TOTAL Recurrent Expenditures         | 239,145,538  | 309,860,756      | 129.6          | 333,600,415  | 107.7            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 130,551,489  | 118,924,292      | 91.1           | 169,226,126  | 142.3            |
| <b>CAPITAL EXPENDITURES</b>          | 88,150,000   | 106,850,000      | 121.2          | 119,225,000  | 111.6            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 42,401,489   | 12,074,292       | 28.5           | 50,001,126   | 414.1            |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 41,900,000   | 41,543,443       | 99.1           | 50,900,000   | 122.5            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 501,489      | -29,469,151      |                | -898,874     | 3.1              |

| Implemented Projects 2006/2007 |                                       |               |     |
|--------------------------------|---------------------------------------|---------------|-----|
| Code                           | Project Description                   | Amount (KShs) | %   |
| 350                            | Purchase of Grader                    | 20,000,000    | 19  |
| 400                            | Tarmac of link roads behind Town Hall | 8,000,000     | 7   |
| 100                            | Purchase of civic car                 | 6,000,000     | 6   |
| 100                            | Preparation of strategic plan         | 5,000,000     | 5   |
| 100                            | Valuation Roll preparation            | 3,000,000     | 3   |
|                                | All Other Projects (98 projects)      | 64,850,000    | 61  |
| <b>TOTAL</b>                   |                                       | 106,850,000   | 100 |

| Planned Projects 2007/2008 |                                                  |               |     |
|----------------------------|--------------------------------------------------|---------------|-----|
| Code                       | Project Description                              | Amount (KShs) | %   |
| 355                        | PURCHASE OF GRADER                               | 20,000,000    | 17  |
| 260                        | BUYING OF LAND FOR CONSTRUCTION OF MORDEN MARKET | 15,000,000    | 13  |
| 405                        | TARMAC OF LINK ROAD BEHIND TOWN HALL             | 13,000,000    | 11  |
| 260                        | ADDITIONAL MONEY TO BUY LAND                     | 9,000,000     | 8   |
| 365                        | NEW CIVIC VEHICLE                                | 6,000,000     | 5   |
|                            | All Other Projects (59 projects)                 | 56,225,000    | 47  |
| <b>TOTAL</b>               |                                                  | 119,225,000   | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 54.3  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 64.8  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 3.5   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 126.5 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 129.6 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 121.2 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 99.1  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 101 Embu County Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: EMBU**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 53         | No. of Councillors: | 13        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 14,998,918 | Total Civic Costs:  | 3,524,036 | Business Permit Base Value | 500 |
| Average/Employee:      | 282,998    | Average/Councillor: | 271,080   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 28,137,221        | 28,137,221        | 100            | 30,800,943        | 109.5            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 28,137,221        | 28,137,221        | 100.0          | 30,800,943        | 109.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 520,000           | 1,913,430         | 368.0          | 520,000           | 27.2             |
| Property Rates                       | 0                 | 1,548,055         | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 7,400,000         | 8,280,905         | 111.9          | 1,000,000         | 12.1             |
| Market Fees                          | 1,140,670         | 730,080           | 64.0           | 0                 | 0.0              |
| Others                               | 4,317,000         | 2,904,833         | 24.4           | 11,887,000        | 409.2            |
| Sub-Total                            | 13,377,670        | 15,377,303        | 114.9          | 13,407,000        | 87.2             |
| <b>TOTAL REVENUES</b>                | <b>41,514,891</b> | <b>43,514,524</b> | <b>104.8</b>   | <b>44,207,943</b> | <b>101.6</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 4,108,000         | 3,524,036         | 85.8           | 3,961,000         | 112.4            |
| L A Personnel                        | 10,245,928        | 14,998,918        | 146.4          | 13,934,643        | 92.9             |
| L A Operations                       | 7,412,000         | 7,567,874         | 102.1          | 10,655,600        | 140.8            |
| L A Maintenance                      | 3,025,000         | 4,387,333         | 145.0          | 3,875,000         | 88.3             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>24,790,928</b> | <b>30,478,161</b> | <b>122.9</b>   | <b>32,426,243</b> | <b>106.4</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>16,723,963</b> | <b>13,036,363</b> | <b>78.0</b>    | <b>11,781,700</b> | <b>90.4</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>9,930,000</b>  | <b>4,076,377</b>  | <b>41.1</b>    | <b>10,600,000</b> | <b>260.0</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>6,793,963</b>  | <b>8,959,986</b>  | <b>131.9</b>   | <b>1,181,700</b>  | <b>13.2</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>5,922,355</b>  | <b>6,868,429</b>  | <b>116.0</b>   | <b>2,167,727</b>  | <b>31.6</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>871,608</b>    | <b>2,091,557</b>  | <b>240.0</b>   | <b>-986,027</b>   |                  |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 240                            | Kevote Dispensary                | 580,000          | 14         |
| 405                            | Grading of Roads - Kithimu       | 491,700          | 12         |
| 240                            | Kiriari Dispensary               | 473,902          | 12         |
| 500                            | Kathande Secondary School        | 450,000          | 11         |
| 240                            | Itonguri Dispensary              | 370,000          | 9          |
|                                | All Other Projects (10 projects) | 1,710,775        | 42         |
| <b>TOTAL</b>                   |                                  | <b>4,076,377</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                      |                   |            |
|----------------------------|--------------------------------------|-------------------|------------|
| Code                       | Project Description                  | Amount (KShs)     | %          |
| 405                        | PURCHASE OF A MORTOR VEHICLE         | 3,000,000         | 28         |
| 405                        | INFRASTRUCTURE                       | 800,000           | 8          |
| 245                        | CONSTRUCTION OF KIHUMBU DISPENSARY   | 800,000           | 8          |
| 999                        | CONSTRUCTION OF KARUA AP CHIEFS CAMP | 400,000           | 4          |
| 260                        | PURCHASE OF LAND                     | 400,000           | 4          |
|                            | All Other Projects (16 projects)     | 5,200,000         | 49         |
| <b>TOTAL</b>               |                                      | <b>10,600,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 41.3  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 29.4  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 11.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 114.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 122.9 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 41.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 116.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

# L A CODE: 106 Embu Municipal Council

Province: EASTERN

## Summary Profile Fiscal Year 2006/2007

District: EMBU

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 214        | No. of Councillors: | 13        | Business Permit Schedule:  | 12  |
| Total Yearly Salaries: | 33,764,314 | Total Civic Costs:  | 4,858,929 | Business Permit Base Value | 700 |
| Average/Employee:      | 157,777    | Average/Councillor: | 373,764   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 24,829,139        | 24,829,139        | 100            | 27,309,448        | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 4,609,692         | 3,672,831         | 79.7           | 2,204,744         | 60.0             |
| Sub-Total                            | 29,438,831        | 28,501,970        | 96.8           | 29,514,192        | 103.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 356,975           | 0                 | 0.0            | 8,900,000         | 0.0              |
| Property Rates                       | 2,300,000         | 5,658,818         | 246.0          | 0                 | 0.0              |
| Single Business Permit               | 11,000,000        | 11,388,708        | 103.5          | 12,000,000        | 105.4            |
| Market Fees                          | 8,417,000         | 8,165,693         | 97.0           | 13,370,000        | 163.7            |
| Others                               | 47,845,630        | 22,607,262        | 87.9           | 25,706,000        | 113.7            |
| Sub-Total                            | 69,919,605        | 47,820,481        | 68.4           | 59,976,000        | 125.4            |
| <b>TOTAL REVENUES</b>                | <b>99,358,436</b> | <b>76,322,451</b> | <b>76.8</b>    | <b>89,490,192</b> | <b>117.3</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 10,017,000        | 4,858,929         | 48.5           | 7,625,000         | 156.9            |
| L A Personnel                        | 22,311,438        | 33,764,314        | 151.3          | 37,100,409        | 109.9            |
| L A Operations                       | 29,541,999        | 6,351,964         | 21.5           | 17,094,999        | 269.1            |
| L A Maintenance                      | 12,813,000        | 12,604,990        | 98.4           | 8,744,000         | 69.4             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>74,683,437</b> | <b>57,580,197</b> | <b>77.1</b>    | <b>70,564,408</b> | <b>122.5</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>24,674,999</b> | <b>18,742,254</b> | <b>76.0</b>    | <b>18,925,784</b> | <b>101.0</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>12,000,000</b> | <b>5,746,146</b>  | <b>47.9</b>    | <b>11,235,163</b> | <b>195.5</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>12,674,999</b> | <b>12,996,108</b> | <b>102.5</b>   | <b>7,690,621</b>  | <b>59.2</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>15,300,000</b> | <b>6,982,723</b>  | <b>45.6</b>    | <b>2,500,000</b>  | <b>35.8</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-2,625,001</b> | <b>6,013,385</b>  |                | <b>5,190,621</b>  | <b>86.3</b>      |

| Implemented Projects 2006/2007 |                                              |                  |            |
|--------------------------------|----------------------------------------------|------------------|------------|
| Code                           | Project Description                          | Amount (KShs)    | %          |
| 230                            | Matakari Electricitification Street lighting | 624,924          | 11         |
| 230                            | Matakari Elecritication street lighting      | 624,924          | 11         |
| 405                            | Roads Repairs & Gravelling                   | 521,459          | 9          |
| 405                            | Roads Repairs & Gravelling                   | 521,459          | 9          |
| 505                            | Embu County Sec School classrooms const      | 380,000          | 7          |
|                                | All Other Projects (17 projects)             | 3,073,380        | 53         |
|                                | <b>TOTAL</b>                                 | <b>5,746,146</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                       |                   |            |
|----------------------------|---------------------------------------|-------------------|------------|
| Code                       | Project Description                   | Amount (KShs)     | %          |
| 235                        | PURCHASE OF TIPPING TRACTOR           | 3,000,000         | 27         |
| 117                        | RENOVATION OF TOWN HALL               | 1,585,163         | 14         |
| 118                        | ROADS MAINTENANCE                     | 1,500,000         | 13         |
| 451                        | CLASSROOMS AT KIRIMARI SEC SCHOOL     | 700,000           | 6          |
| 313                        | CONSTRUCTION OF BRIDGE & NURSERY SCH. | 700,000           | 6          |
|                            | All Other Projects (13 projects)      | 3,750,000         | 33         |
|                            | <b>TOTAL</b>                          | <b>11,235,163</b> | <b>100</b> |

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |      |                                                                                      |
|------------------------------------------|------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 37.3 | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 40.3 | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 8.4  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 68.4 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 77.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 47.9 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 45.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 111 Funyula Town Council**

**Province: WESTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: BUSIA**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 16        | No. of Councillors: | 8         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 2,088,229 | Total Civic Costs:  | 1,057,406 | Business Permit Base Value | 300 |
| Average/Employee:      | 130,514   | Average/Councillor: | 132,176   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 4,936,429    | 4,936,429        | 100            | 5,285,883    | 107.1            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 4,936,429    | 4,936,429        | 100.0          | 5,285,883    | 107.1            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 0            | 0                | 0.0            | 0            | 0.0              |
| Single Business Permit               | 520,000      | 198,575          | 38.2           | 515,000      | 259.3            |
| Market Fees                          | 740,000      | 785,010          | 106.1          | 660,882      | 84.2             |
| Others                               | 123,100      | 488,005          | 364.7          | 133,820      | 27.4             |
| Sub-Total                            | 1,383,100    | 1,471,590        | 106.4          | 1,309,702    | 89.0             |
| <b>TOTAL REVENUES</b>                | 6,319,529    | 6,408,019        | 101.4          | 6,595,585    | 102.9            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 1,173,200    | 1,057,406        | 90.1           | 2,197,000    | 207.8            |
| L A Personnel                        | 2,790,937    | 2,088,229        | 74.8           | 4,667,890    | 223.5            |
| L A Operations                       | 394,000      | 491,016          | 124.6          | 1,682,000    | 342.6            |
| L A Maintenance                      | 35,000       | 65,957           | 188.4          | 105,000      | 159.2            |
| <b>TOTAL Recurrent Expenditures</b>  | 4,393,137    | 3,702,608        | 84.3           | 8,651,890    | 233.7            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 1,926,392    | 2,705,411        | 140.4          | -2,056,305   |                  |
| <b>CAPITAL EXPENDITURES</b>          | 1,925,300    | 452,780          | 23.5           | 2,062,000    | 455.4            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 1,092        | 2,252,631        | 206,284.9      | -4,118,305   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 632,000      | 1,549,466        | 245.2          | 859,600      | 55.5             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | -630,908     | 703,165          |                | -4,977,905   |                  |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 100                            | Strategic Plan                  | 150,000       | 33  |
| 405                            | Namboboto Saganja Road          | 75,000        | 17  |
| 240                            | Odiado Nursery                  | 74,000        | 16  |
| 405                            | Sigulu/Masati Road              | 71,250        | 16  |
| 905                            | Bupala Water Spring             | 34,530        | 8   |
|                                | All Other Projects (2 projects) | 48,000        | 11  |
| <b>TOTAL</b>                   |                                 | 452,780       | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 100                        | STRATEGIC PLAN                  | 300,000       | 15  |
| 405                        | NAMBOBOTO-SAGANIA ROAD          | 200,000       | 10  |
| 900                        | PROVISION OF WATER              | 200,000       | 10  |
| 500                        | MALANGA ECD CLASS               | 200,000       | 10  |
| 500                        | BWANGANGI ECD CLASS             | 200,000       | 10  |
|                            | All Other Projects (6 projects) | 962,000       | 47  |
| <b>TOTAL</b>               |                                 | 2,062,000     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 62.7  | 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:                             | 28.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 106.4 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 84.3  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 23.5  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 245.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 116 Garissa County Council**

**Province: NORTH  
EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**Dist/ct: GARISSA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 13         | No. of Councillors: | 76        | Business Permit Schedule:  | 6   |
| Total Yearly Salaries: | 10,276,074 | Total Civic Costs:  | 8,930,400 | Business Permit Base Value | 250 |
| Average/Employee:      | 790,467    | Average/Councillor: | 117,505   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 50,153,956        | 50,153,956        | 100            | 55,088,698        | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 50,153,956        | 50,153,956        | 100.0          | 55,088,698        | 109.8            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 965,000           | 1,214,860         | 125.9          | 690,000           | 56.8             |
| Market Fees                          | 8,851,200         | 10,574,287        | 119.5          | 0                 | 0.0              |
| Others                               | 8,172,108         | 3,309,876         | 27.4           | 12,061,325        | 364.4            |
| Sub-Total                            | 17,988,308        | 15,099,023        | 83.9           | 12,751,325        | 84.5             |
| <b>TOTAL REVENUES</b>                | <b>68,142,264</b> | <b>65,252,979</b> | <b>95.8</b>    | <b>67,840,023</b> | <b>104.0</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 8,332,400         | 8,930,400         | 107.2          | 3,060,000         | 34.3             |
| L A Personnel                        | 7,388,614         | 10,276,074        | 139.1          | 12,527,198        | 121.9            |
| L A Operations                       | 8,166,400         | 8,632,520         | 105.7          | 10,826,000        | 125.4            |
| L A Maintenance                      | 3,350,000         | 1,290,600         | 38.5           | 2,775,000         | 215.0            |
| TOTAL Recurrent Expenditures         | 27,237,414        | 29,129,594        | 106.9          | 29,188,198        | 100.2            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>40,904,850</b> | <b>36,123,385</b> | <b>88.3</b>    | <b>38,651,825</b> | <b>107.0</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>27,076,708</b> | <b>13,552,258</b> | <b>50.1</b>    | <b>19,900,000</b> | <b>146.8</b>     |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>13,828,142</b> | <b>22,571,127</b> | <b>163.2</b>   | <b>18,751,825</b> | <b>83.1</b>      |
| DEBT RESOLUTION REPAYMENTS           | 13,021,908        | 12,000,000        | 92.2           | 0                 | 0.0              |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>806,234</b>    | <b>10,571,127</b> | <b>1,311.2</b> | <b>18,751,825</b> | <b>177.4</b>     |

| Implemented Projects 2006/2007 |                                   |                   |            |
|--------------------------------|-----------------------------------|-------------------|------------|
| Code                           | Project Description               | Amount (KShs)     | %          |
| 500                            | construction of domitory at nanic | 1,799,074         | 13         |
| 500                            | rehabilitation of school banane   | 1,564,344         | 12         |
| 500                            | construction of two classroom     | 1,532,948         | 11         |
| 500                            | construction of classroom bora    | 1,000,539         | 7          |
| 240                            | hiv/aids                          | 1,000,000         | 7          |
|                                | All Other Projects (15 projects)  | 6,655,353         | 49         |
| <b>TOTAL</b>                   |                                   | <b>13,552,258</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                      |                   |            |
|----------------------------|--------------------------------------|-------------------|------------|
| Code                       | Project Description                  | Amount (KShs)     | %          |
| 250                        | PURCHASE                             | 2,700,000         | 14         |
| 250                        | MARTERNITY WARD                      | 1,500,000         | 8          |
| 250                        | CONSTRUCTION OF ADMINISTRATION BLOCK | 1,500,000         | 8          |
| 500                        | CONSTRUCTION OF THREE CLASS ROOM     | 1,500,000         | 8          |
| 500                        | construction of 2 classroom          | 1,500,000         | 8          |
|                            | All Other Projects (11 projects)     | 11,200,000        | 56         |
| <b>TOTAL</b>               |                                      | <b>19,900,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 28.9  | 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:                             | 30.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 83.9  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 106.9 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 50.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 92.2  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 121 Garissa Municipal Council**

**Province: NORTH  
EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: GARISSA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 62         | No. of Councillors: | 8         | Business Permit Schedule:  | 12  |
| Total Yearly Salaries: | 24,229,380 | Total Civic Costs:  | 4,102,060 | Business Permit Base Value | 700 |
| Average/Employee:      | 390,796    | Average/Councillor: | 512,758   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 36,699,413        | 36,699,413        | 100            | 40,457,785        | 110.2            |
| Road Maintenance Levy Fund (RMLF)    | 3,625,281         | 0                 | 0.0            | 1,280,000         | 0.0              |
| Sub-Total                            | 40,324,694        | 36,699,413        | 91.0           | 41,737,785        | 113.7            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 260,200           | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 0                 | 2,831,100         | 0.0            | 4,000,000         | 141.3            |
| Market Fees                          | 7,705,000         | 3,057,720         | 39.7           | 480,000           | 15.7             |
| Others                               | 17,754,000        | 17,617,226        | 87.3           | 20,168,757        | 114.5            |
| Sub-Total                            | 25,459,000        | 23,766,246        | 93.4           | 24,648,757        | 103.7            |
| <b>TOTAL REVENUES</b>                | <b>65,783,694</b> | <b>60,465,659</b> | <b>91.9</b>    | <b>66,386,542</b> | <b>109.8</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 5,122,000         | 4,102,060         | 80.1           | 4,082,000         | 99.5             |
| L A Personnel                        | 15,639,909        | 24,229,380        | 154.9          | 23,044,830        | 95.1             |
| L A Operations                       | 16,367,000        | 8,458,161         | 51.7           | 8,695,000         | 102.8            |
| L A Maintenance                      | 5,340,000         | 1,373,822         | 25.7           | 1,055,000         | 76.8             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>42,468,909</b> | <b>38,163,423</b> | <b>89.9</b>    | <b>36,876,830</b> | <b>96.6</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>23,314,785</b> | <b>22,302,236</b> | <b>95.7</b>    | <b>29,509,712</b> | <b>132.3</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>16,500,000</b> | <b>18,076,420</b> | <b>109.6</b>   | <b>22,870,000</b> | <b>126.5</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>6,814,785</b>  | <b>4,225,816</b>  | <b>62.0</b>    | <b>6,639,712</b>  | <b>157.1</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>6,288,640</b>  | <b>12,136,837</b> | <b>193.0</b>   | <b>6,638,654</b>  | <b>54.7</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>526,145</b>    | <b>-7,911,021</b> |                | <b>1,058</b>      |                  |

**Implemented Projects 2006/2007**

| Code | Project Description             | Amount (KShs)     | %          |
|------|---------------------------------|-------------------|------------|
| 900  | GABAGE COLLECTION               | 3,200,000         | 18         |
| 360  | PURCHASE OF VEHICLE             | 3,100,000         | 17         |
| 100  | VALUATION ROLL                  | 2,900,000         | 16         |
| 230  | STREET LIGHTING                 | 2,000,000         | 11         |
| 999  | RMF REFUND                      | 2,000,000         | 11         |
|      | All Other Projects (5 projects) | 4,876,420         | 27         |
|      | <b>TOTAL</b>                    | <b>18,076,420</b> | <b>100</b> |

**Planned Projects 2007/2008**

| Code | Project Description             | Amount (KShs)     | %          |
|------|---------------------------------|-------------------|------------|
| 909  | 7 tones tipper                  | 6,000,000         | 26         |
| 909  | Shovel                          | 5,300,000         | 23         |
| 909  | access roads                    | 2,500,000         | 11         |
| 405  | livestock market                | 2,500,000         | 11         |
| 505  | town cleaning                   | 2,000,000         | 9          |
|      | All Other Projects (4 projects) | 4,570,000         | 20         |
|      | <b>TOTAL</b>                    | <b>22,870,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 35.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 37.5  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 10.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 93.4  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 89.9  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 109.6 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 193.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 126 Gucha County Council**  
**Province: NYANZA Summary Profile Fiscal Year 2006/2007 District: GUCHA**  
(Values in KShs)

|                                   |                              |                                |
|-----------------------------------|------------------------------|--------------------------------|
| No. of Employees: 113             | No. of Councillors: 33       | Business Permit Schedule: 7    |
| Total Yearly Salaries: 17,732,051 | Total Civic Costs: 8,915,885 | Business Permit Base Value 300 |
| Average/Employee: 156,921         | Average/Councillor: 270,178  |                                |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 50,566,079        | 50,566,079        | 100            | 55,481,793        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 2,270,000         | 2,270,000         | 100.0          | 2,270,000         | 100.0            |
| Sub-Total                            | 52,836,079        | 52,836,079        | 100.0          | 57,751,793        | 109.3            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 4,350,000         | 2,133,280         | 49.0           | 3,568,200         | 167.3            |
| Market Fees                          | 3,910,000         | 2,876,790         | 73.6           | 4,105,000         | 142.7            |
| Others                               | 1,450,384         | 5,036,258         | 299.8          | 1,679,896         | 33.4             |
| Sub-Total                            | 9,710,384         | 10,046,328        | 103.5          | 9,353,096         | 93.1             |
| <b>TOTAL REVENUES</b>                | <b>62,546,463</b> | <b>62,882,407</b> | <b>100.5</b>   | <b>67,104,889</b> | <b>106.7</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 9,074,000         | 8,915,885         | 98.3           | 7,745,000         | 86.9             |
| L A Personnel                        | 15,866,333        | 17,732,051        | 111.8          | 27,956,768        | 157.7            |
| L A Operations                       | 6,745,000         | 7,505,756         | 111.3          | 5,930,000         | 79.0             |
| L A Maintenance                      | 1,425,000         | 491,560           | 34.5           | 1,330,000         | 270.6            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>33,110,333</b> | <b>34,645,252</b> | <b>104.6</b>   | <b>42,961,768</b> | <b>124.0</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>29,436,130</b> | <b>28,237,155</b> | <b>95.9</b>    | <b>24,143,122</b> | <b>85.5</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>19,177,500</b> | <b>14,094,081</b> | <b>73.5</b>    | <b>20,052,000</b> | <b>142.3</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>10,258,630</b> | <b>14,143,074</b> | <b>137.9</b>   | <b>4,091,122</b>  | <b>28.9</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>6,300,000</b>  | <b>10,852,516</b> | <b>172.3</b>   | <b>4,000,000</b>  | <b>36.9</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>3,958,630</b>  | <b>3,290,558</b>  | <b>83.1</b>    | <b>91,122</b>     | <b>2.8</b>       |

| Implemented Projects 2006/2007 |                                 |                   |            |
|--------------------------------|---------------------------------|-------------------|------------|
| Code                           | Project Description             | Amount (KShs)     | %          |
| 405                            | Rehabilitation of roads         | 9,740,000         | 69         |
| 200                            | Completion of office block      | 4,329,081         | 31         |
| 900                            | Sengera Toilet                  | 25,000            | 0          |
| 0                              |                                 | 0                 | 0          |
| 0                              |                                 | 0                 | 0          |
|                                | All Other Projects (0 projects) | 0                 | 0          |
|                                | <b>TOTAL</b>                    | <b>14,094,081</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                   |            |
|----------------------------|---------------------------------|-------------------|------------|
| Code                       | Project Description             | Amount (KShs)     | %          |
| 405                        | Rehabilitation of roads         | 9,100,000         | 45         |
| 300                        | Purchase of vehicle             | 3,000,000         | 15         |
| 905                        | Protection of springs           | 2,352,000         | 12         |
| 500                        | Purchase of school desks        | 2,100,000         | 10         |
| 800                        | Valuation Roll                  | 2,000,000         | 10         |
|                            | All Other Projects (2 projects) | 1,500,000         | 7          |
|                            | <b>TOTAL</b>                    | <b>20,052,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 47.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 31.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 25.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 103.5 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 104.6 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 73.5  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 172.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 131 Gusii County Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: KISII**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 128        | No. of Councillors: | 21        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 19,823,334 | Total Civic Costs:  | 9,268,634 | Business Permit Base Value | 300 |
| Average/Employee:      | 154,870    | Average/Councillor: | 441,364   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 49,117,325   | 49,117,325       | 100            | 53,879,058   | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 1,288,200    | 2,309,123        | 179.3          | 2,500,000    | 108.3            |
| Sub-Total                            | 50,405,525   | 51,426,448       | 102.0          | 56,379,058   | 109.6            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 0            | 0                | 0.0            | 0            | 0.0              |
| Single Business Permit               | 3,573,035    | 3,262,160        | 91.3           | 3,839,130    | 117.7            |
| Market Fees                          | 3,407,700    | 3,378,970        | 99.2           | 3,560,000    | 105.4            |
| Others                               | 11,859,950   | 9,040,349        | 271.1          | 3,335,161    | 36.9             |
| Sub-Total                            | 18,840,685   | 15,681,479       | 83.2           | 10,734,291   | 68.5             |
| <b>TOTAL REVENUES</b>                | 69,246,210   | 67,107,927       | 96.9           | 67,113,349   | 100.0            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 5,439,200    | 9,268,634        | 170.4          | 5,640,200    | 60.9             |
| L A Personnel                        | 18,365,462   | 19,823,334       | 107.9          | 29,572,589   | 149.2            |
| L A Operations                       | 9,453,465    | 6,948,991        | 73.5           | 15,014,078   | 216.1            |
| L A Maintenance                      | 6,000        | 29,202           | 486.7          | 520,000      | 1,780.7          |
| TOTAL Recurrent Expenditures         | 33,264,127   | 36,070,161       | 108.4          | 50,746,867   | 140.7            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 35,982,083   | 31,037,766       | 86.3           | 16,366,482   | 52.7             |
| <b>CAPITAL EXPENDITURES</b>          | 29,955,757   | 10,599,423       | 35.4           | 21,012,833   | 198.2            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 6,026,326    | 20,438,343       | 339.2          | -4,646,351   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 6,024,621    | 15,535,134       | 257.9          | 6,711,335    | 43.2             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 1,705        | 4,903,209        | 287,578.2      | -11,357,686  |                  |

**Implemented Projects 2006/2007**

| Code | Project Description             | Amount (KShs) | %   |
|------|---------------------------------|---------------|-----|
| 900  | water spring protection         | 5,695,959     | 54  |
| 360  | Purchase of civic car           | 2,500,000     | 24  |
| 405  | Roads maintenance and bridges   | 1,483,000     | 14  |
| 300  | Purchase of computers           | 520,464       | 5   |
| 100  | Preparation of strategic plan   | 400,000       | 4   |
|      | All Other Projects (0 projects) | 0             | 0   |
|      | <b>TOTAL</b>                    | 10,599,423    | 100 |

**Planned Projects 2007/2008**

| Code | Project Description                     | Amount (KShs) | %   |
|------|-----------------------------------------|---------------|-----|
| 255  | Renovation of Community training centre | 5,000,000     | 24  |
| 255  | Renovation of rental houses             | 4,000,000     | 19  |
| 260  | Building of market stalls               | 4,000,000     | 19  |
| 999  | Construction of gravity tanks           | 3,000,000     | 14  |
| 999  | Construction of bridges                 | 3,000,000     | 14  |
|      | All Other Projects (1 projects)         | 2,012,833     | 10  |
|      | <b>TOTAL</b>                            | 21,012,833    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 37.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 50.8  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 25.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 83.2  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 108.4 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 35.4  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 257.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 136 Homa Bay County Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: HOMA BAY**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 72         | No. of Councillors: | 29        | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 17,486,161 | Total Civic Costs:  | 6,946,160 | Business Permit Base Value | 350 |
| Average/Employee:      | 242,863    | Average/Councillor: | 239,523   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 38,780,448        | 38,780,448        | 100            | 42,515,484        | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 38,780,448        | 38,780,448        | 100.0          | 42,515,484        | 109.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 1,850,600         | 1,553,790         | 84.0           | 1,700,600         | 109.4            |
| Market Fees                          | 3,600,000         | 3,783,422         | 105.1          | 3,550,000         | 93.8             |
| Others                               | 2,550,161         | 959,316           | 39.1           | 2,453,606         | 255.8            |
| Sub-Total                            | 8,000,761         | 6,296,528         | 78.7           | 7,704,206         | 122.4            |
| <b>TOTAL REVENUES</b>                | <b>46,781,209</b> | <b>45,076,976</b> | <b>96.4</b>    | <b>50,219,690</b> | <b>111.4</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 6,523,000         | 6,946,160         | 106.5          | 4,830,000         | 69.5             |
| L A Personnel                        | 14,453,593        | 17,486,161        | 121.0          | 20,116,391        | 115.0            |
| L A Operations                       | 4,404,000         | 4,787,673         | 108.7          | 1,119,000         | 23.4             |
| L A Maintenance                      | 1,324,000         | 746,154           | 56.4           | 1,655,000         | 221.8            |
| TOTAL Recurrent Expenditures         | 26,704,593        | 29,966,148        | 112.2          | 27,720,391        | 92.5             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>20,076,616</b> | <b>15,110,828</b> | <b>75.3</b>    | <b>22,499,299</b> | <b>148.9</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>15,140,869</b> | <b>6,698,638</b>  | <b>44.2</b>    | <b>16,609,393</b> | <b>248.0</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>4,935,747</b>  | <b>8,412,190</b>  | <b>170.4</b>   | <b>5,889,906</b>  | <b>70.0</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>4,394,859</b>  | <b>13,221,475</b> | <b>300.8</b>   | <b>5,800,000</b>  | <b>43.9</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>540,888</b>    | <b>-4,809,285</b> |                | <b>89,906</b>     |                  |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 360                            | PURCHASE OF VEHICLE             | 1,500,000        | 22         |
| 310                            | OFFICE FURNITURE                | 1,500,000        | 22         |
| 900                            | WATER & SANITATION              | 922,000          | 14         |
| 505                            | ASSISTANCE TO SCHOOL            | 922,000          | 14         |
| 265                            | NDHIWA DRAINAGE                 | 417,820          | 6          |
|                                | All Other Projects (9 projects) | 1,436,818        | 21         |
|                                | <b>TOTAL</b>                    | <b>6,698,638</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                   |            |
|----------------------------|---------------------------------|-------------------|------------|
| Code                       | Project Description             | Amount (KShs)     | %          |
| 355                        | PURCHASE OF GRADER              | 10,000,000        | 60         |
| 505                        | Assistance to schools           | 1,800,000         | 11         |
| 900                        | Water - Wells and Boreholes     | 1,800,000         | 11         |
| 405                        | Opening/Grading access roads    | 1,200,000         | 7          |
| 300                        | Assistance to health centres    | 600,000           | 4          |
|                            | All Other Projects (4 projects) | 1,209,393         | 7          |
|                            | <b>TOTAL</b>                    | <b>16,609,393</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 50.1  | 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:                             | 23.2  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 78.7  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 112.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 44.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 300.8 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 141 Homa Bay Municipal Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: HOMA BAY**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 83         | No. of Councillors: | 12        | Business Permit Schedule:  | 11  |
| Total Yearly Salaries: | 24,321,973 | Total Civic Costs:  | 3,931,641 | Business Permit Base Value | 600 |
| Average/Employee:      | 293,036    | Average/Councillor: | 327,637   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 25,911,313        | 25,911,313        | 100            | 28,502,994        | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 3,141,378         | 4,830,240         | 153.8          | 3,649,490         | 75.6             |
| Sub-Total                            | 29,052,691        | 30,741,553        | 105.8          | 32,152,484        | 104.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 1,455,500         | 2,610,840         | 179.4          | 2,483,000         | 95.1             |
| Single Business Permit               | 3,092,800         | 3,828,380         | 123.8          | 2,400,000         | 62.7             |
| Market Fees                          | 7,740,000         | 7,571,610         | 97.8           | 8,573,000         | 113.2            |
| Others                               | 16,980,822        | 17,640,714        | 152.9          | 11,537,292        | 65.4             |
| Sub-Total                            | 29,269,122        | 31,651,544        | 108.1          | 24,993,292        | 79.0             |
| <b>TOTAL REVENUES</b>                | <b>58,321,813</b> | <b>62,393,097</b> | <b>107.0</b>   | <b>57,145,776</b> | <b>91.6</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 4,636,870         | 3,931,641         | 84.8           | 3,450,000         | 87.7             |
| L A Personnel                        | 22,749,257        | 24,321,973        | 106.9          | 30,649,632        | 126.0            |
| L A Operations                       | 5,005,641         | 5,811,060         | 116.1          | 7,353,000         | 126.5            |
| L A Maintenance                      | 1,285,167         | 270,891           | 21.1           | 1,047,000         | 386.5            |
| TOTAL Recurrent Expenditures         | 33,676,935        | 34,335,565        | 102.0          | 42,499,632        | 123.8            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>24,644,878</b> | <b>28,057,532</b> | <b>113.8</b>   | <b>14,646,144</b> | <b>52.2</b>      |
| CAPITAL EXPENDITURES                 | 18,808,789        | 9,587,640         | 51.0           | 16,228,598        | 169.3            |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>5,836,089</b>  | <b>18,469,892</b> | <b>316.5</b>   | <b>-1,582,454</b> |                  |
| DEBT RESOLUTION REPAYMENTS           | 5,175,522         | 9,830,304         | 189.9          | 5,434,380         | 55.3             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>660,567</b>    | <b>8,639,588</b>  | <b>1,307.9</b> | <b>-7,016,834</b> |                  |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 405                            | REHABILITATION OF ROADS          | 3,785,929        | 39         |
| 900                            | PURCHASE OF DUST BINS            | 1,591,895        | 17         |
| 905                            | OPENING & REHABILITATION OF DAMS | 1,068,400        | 11         |
| 265                            | STAFF HOUSES REPAIRS             | 534,541          | 6          |
| 900                            | EXTENSION OF WATER PIPES         | 480,071          | 5          |
|                                | All Other Projects (13 projects) | 2,126,804        | 22         |
|                                | <b>TOTAL</b>                     | <b>9,587,640</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 100                        | Purchase of Lorry/Motor Cycle    | 4,750,000         | 29         |
| 405                        | Rehabilitation o Roads           | 3,649,490         | 22         |
| 405                        | Costruction of Bridges           | 2,006,111         | 12         |
| 405                        | Opening & Murraming Access Roads | 1,881,753         | 12         |
| 900                        | Opening of Dams                  | 802,788           | 5          |
|                            | All Other Projects (6 projects)  | 3,138,456         | 19         |
|                            | <b>TOTAL</b>                     | <b>16,228,598</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 52.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 60.5  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 11.5  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 108.1 | Total LocalRevenues compared to Planned Local Revenues                               |
| Recurrent Expenditure Performance Ratio: | 102.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 51.0  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 189.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 143 Ijara County Council**  
**Summary Profile Fiscal Year 2006/2007**  
(Values in KShs)

**Province: NORTH  
EASTERN**

**District: IJARA**

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 6         | No. of Councillors: | 0         | Business Permit Schedule:  | 12  |
| Total Yearly Salaries: | 6,180,334 | Total Civic Costs:  | 3,119,200 | Business Permit Base Value | 700 |
| Average/Employee:      | 1,030,056 | Average/Councillor: | 0         |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 11,315,364        | 11,315,364        | 100            | 12,296,901        | 108.7            |
| Road Maintenance Levy Fund (RMLF)    | 1,288,200         | 1,288,200         | 100.0          | 1,288,200         | 100.0            |
| Sub-Total                            | 12,603,564        | 12,603,564        | 100.0          | 13,585,101        | 107.8            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 300,000           | 260,850           | 87.0           | 300,000           | 115.0            |
| Market Fees                          | 626,969           | 628,675           | 100.3          | 626,969           | 99.7             |
| Others                               | 392,000           | 626,150           | 159.7          | 392,000           | 62.6             |
| Sub-Total                            | 1,318,969         | 1,515,675         | 114.9          | 1,318,969         | 87.0             |
| <b>TOTAL REVENUES</b>                | <b>13,922,533</b> | <b>14,119,239</b> | <b>101.4</b>   | <b>14,904,070</b> | <b>105.6</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 3,299,200         | 3,119,200         | 94.5           | 3,299,200         | 105.8            |
| L A Personnel                        | 2,345,465         | 6,180,334         | 263.5          | 2,345,465         | 38.0             |
| L A Operations                       | 2,825,000         | 4,284,262         | 151.7          | 2,825,000         | 65.9             |
| L A Maintenance                      | 1,100,000         | 792,541           | 72.0           | 1,100,000         | 138.8            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>9,569,665</b>  | <b>14,376,337</b> | <b>150.2</b>   | <b>9,569,665</b>  | <b>66.6</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>4,352,868</b>  | <b>-257,098</b>   |                | <b>5,334,405</b>  |                  |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,848,200</b>  | <b>2,840,000</b>  | <b>99.7</b>    | <b>8,118,200</b>  | <b>285.9</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,504,668</b>  | <b>-3,097,098</b> |                | <b>-2,783,795</b> | <b>89.9</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,100,000</b>  | <b>1,420,512</b>  | <b>129.1</b>   | <b>1,100,000</b>  | <b>77.4</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>404,668</b>    | <b>-4,517,610</b> |                | <b>-3,883,795</b> | <b>86.0</b>      |

| Implemented Projects 2006/2007 |                                   |                  |            |
|--------------------------------|-----------------------------------|------------------|------------|
| Code                           | Project Description               | Amount (KShs)    | %          |
| 400                            | GRAVELLING OF ROAD                | 1,800,000        | 63         |
| 900                            | FENCING OF SANGAILU DAM           | 350,000          | 12         |
| 999                            | SOLAR ELECT. INSTALLATION - IJARA | 300,000          | 11         |
| 500                            | PURCHASE OF 100 DESKS             | 200,000          | 7          |
| 500                            | CONST. OF SCHOOL DINING HALL      | 150,000          | 5          |
|                                | All Other Projects (2 projects)   | 40,000           | 1          |
|                                | <b>TOTAL</b>                      | <b>2,840,000</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                        |                  |            |
|----------------------------|----------------------------------------|------------------|------------|
| Code                       | Project Description                    | Amount (KShs)    | %          |
| 400                        | OPENING OF ROADS                       | 2,270,000        | 28         |
| 405                        | GRAVELLING OF ROAD                     | 1,288,200        | 16         |
| 999                        | KITCHEN IJARA DISTRICT HOSPITAL        | 1,050,000        | 13         |
| 500                        | CONSTRUCTION OF TWO CLASS ROOM         | 850,000          | 10         |
| 500                        | PURCHASE OF 80 BEDS FOR IJARA BOARDING | 660,000          | 8          |
|                            | All Other Projects (5 projects)        | 2,000,000        | 25         |
|                            | <b>TOTAL</b>                           | <b>8,118,200</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 45.5  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 21.0  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 21.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 114.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 150.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 99.7  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 129.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 146 Isiolo County Council**  
**Province: EASTERN Summary Profile Fiscal Year 2006/2007**  
**District: ISIOLO**  
(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 237        | No. of Councillors: | 28         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 61,565,251 | Total Civic Costs:  | 14,615,974 | Business Permit Base Value | 350 |
| Average/Employee:      | 259,769    | Average/Councillor: | 521,999    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 31,401,886         | 31,401,886         | 100            | 34,527,088         | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 1,104,855          | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 31,401,886         | 32,506,741         | 103.5          | 34,527,088         | 106.2            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 400,000            | 0                  | 0.0            | 0                  | 0.0              |
| Property Rates                       | 1,596,978          | 49,449             | 3.1            | 1,596,978          | 3,229.5          |
| Single Business Permit               | 1,533,570          | 1,374,212          | 89.6           | 1,543,600          | 112.3            |
| Market Fees                          | 1,111,000          | 1,216,031          | 109.5          | 1,018,000          | 83.7             |
| Others                               | 95,860,621         | 143,026,568        | 112.9          | 126,651,792        | 88.6             |
| Sub-Total                            | 100,502,169        | 145,666,260        | 144.9          | 130,810,370        | 89.8             |
| <b>TOTAL REVENUES</b>                | <b>131,904,055</b> | <b>178,173,001</b> | <b>135.1</b>   | <b>165,337,458</b> | <b>92.8</b>      |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 12,792,000         | 14,615,974         | 114.3          | 14,692,000         | 100.5            |
| L A Personnel                        | 43,793,680         | 61,565,251         | 140.6          | 71,101,341         | 115.5            |
| L A Operations                       | 30,027,100         | 32,672,106         | 108.8          | 33,014,052         | 101.0            |
| L A Maintenance                      | 11,630,000         | 13,151,070         | 113.1          | 12,477,700         | 94.9             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>98,242,780</b>  | <b>122,004,401</b> | <b>124.2</b>   | <b>131,285,093</b> | <b>107.6</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>33,661,275</b>  | <b>56,168,600</b>  | <b>166.9</b>   | <b>34,052,365</b>  | <b>60.6</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>18,061,481</b>  | <b>5,189,480</b>   | <b>28.7</b>    | <b>11,801,886</b>  | <b>227.4</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>972,250</b>     | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>15,599,794</b>  | <b>50,006,870</b>  | <b>320.6</b>   | <b>22,250,479</b>  | <b>44.5</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>13,190,405</b>  | <b>7,660,682</b>   | <b>58.1</b>    | <b>16,533,745</b>  | <b>215.8</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>2,409,389</b>   | <b>42,346,188</b>  | <b>1,757.5</b> | <b>5,716,734</b>   | <b>13.5</b>      |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 405                            | Grading of roads                | 1,149,480        | 22         |
| 405                            | Rehabilitation of roads         | 1,000,000        | 19         |
| 500                            | Renovation of classes           | 500,000          | 10         |
| 900                            | Water Tank & Pipes              | 300,000          | 6          |
| 500                            | School desks                    | 300,000          | 6          |
|                                | All Other Projects (7 projects) | 1,940,000        | 37         |
|                                | <b>TOTAL</b>                    | <b>5,189,480</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                            |                   |            |
|----------------------------|--------------------------------------------|-------------------|------------|
| Code                       | Project Description                        | Amount (KShs)     | %          |
| 200                        | CONSTRUCTION OF COUNCIL CHAMBER            | 5,701,886         | 48         |
| 999                        | Rehabilitation of staffhouses at the gates | 400,000           | 3          |
| 500                        | CONSTRUCTION OF CLASSROOM                  | 300,000           | 3          |
| 505                        | CONSTRUCTION OF NURSERY SCHOOL             | 300,000           | 3          |
| 900                        | IRRIGATION FULLOW                          | 300,000           | 3          |
|                            | All Other Projects (17 projects)           | 4,800,000         | 41         |
|                            | <b>TOTAL</b>                               | <b>11,801,886</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 48.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 47.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 12.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 144.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 124.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 28.7  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 58.1  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 151 Iiten-Tambach Town Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: KEIYO**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 183       | No. of Councillors: | 10        | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 4,607,095 | Total Civic Costs:  | 1,984,841 | Business Permit Base Value | 350 |
| Average/Employee:      | 25,175    | Average/Councillor: | 198,484   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 8,426,719         | 8,426,719         | 100            | 9,137,958         | 108.4            |
| Road Maintenance Levy Fund (RMLF)    | 1,135,000         | 958,033           | 84.4           | 1,135,000         | 118.5            |
| Sub-Total                            | 9,561,719         | 9,384,752         | 98.1           | 10,272,958        | 109.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 6,243             | 0.0              |
| Property Rates                       | 558,970           | 400,081           | 71.6           | 886,170           | 221.5            |
| Single Business Permit               | 1,320,200         | 1,940,387         | 147.0          | 1,518,321         | 78.2             |
| Market Fees                          | 250,700           | 350,068           | 139.6          | 419,500           | 119.8            |
| Others                               | 1,531,686         | 3,062,281         | 114.4          | 2,675,937         | 87.4             |
| Sub-Total                            | 3,661,556         | 5,752,817         | 157.1          | 5,506,171         | 95.7             |
| <b>TOTAL REVENUES</b>                | <b>13,223,275</b> | <b>15,137,569</b> | <b>114.5</b>   | <b>15,779,129</b> | <b>104.2</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,797,800         | 1,984,841         | 110.4          | 1,905,800         | 96.0             |
| L A Personnel                        | 4,721,377         | 4,607,095         | 97.6           | 5,230,239         | 113.5            |
| L A Operations                       | 1,077,660         | 2,843,013         | 263.8          | 1,520,630         | 53.5             |
| L A Maintenance                      | 1,582,368         | 823,888           | 52.1           | 1,759,190         | 213.5            |
| TOTAL Recurrent Expenditures         | 9,179,205         | 10,258,837        | 111.8          | 10,415,859        | 101.5            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>4,044,070</b>  | <b>4,878,732</b>  | <b>120.6</b>   | <b>5,363,270</b>  | <b>109.9</b>     |
| CAPITAL EXPENDITURES                 | 2,490,000         | 1,489,938         | 59.8           | 3,655,170         | 245.3            |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,554,070</b>  | <b>3,388,794</b>  | <b>218.1</b>   | <b>1,708,100</b>  | <b>50.4</b>      |
| DEBT RESOLUTION REPAYMENTS           | 1,280,000         | 3,096,409         | 241.9          | 1,578,000         | 51.0             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>274,070</b>    | <b>292,385</b>    | <b>106.7</b>   | <b>130,100</b>    | <b>44.5</b>      |

| Implemented Projects 2006/2007 |                                               |                  |            |
|--------------------------------|-----------------------------------------------|------------------|------------|
| Code                           | Project Description                           | Amount (KShs)    | %          |
| 500                            | Construction of of dinning hall               | 200,000          | 13         |
| 900                            | setek water tank                              | 200,000          | 13         |
| 900                            | Formation of Water CO.                        | 173,298          | 12         |
| 500                            | construction of pit latrines classes at kobil | 148,400          | 10         |
| 260                            | Strategic plan                                | 135,800          | 9          |
|                                | All Other Projects (8 projects)               | 632,440          | 42         |
|                                | <b>TOTAL</b>                                  | <b>1,489,938</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                |                  |            |
|----------------------------|------------------------------------------------|------------------|------------|
| Code                       | Project Description                            | Amount (KShs)    | %          |
| 500                        | KOLOL NURSERY SCHOOL                           | 350,000          | 10         |
| 500                        | KIPTABUS PRIMARY SCHOOL                        | 305,170          | 8          |
| 205                        | RENOVATION OF COUNCIL OFFICES AND STAFF HOUSES | 300,000          | 8          |
| 500                        | TAC LIBRARY                                    | 300,000          | 8          |
| 900                        | SIROCH COMMUNITY WATER TANK                    | 300,000          | 8          |
|                            | All Other Projects (10 projects)               | 2,100,000        | 57         |
|                            | <b>TOTAL</b>                                   | <b>3,655,170</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 55.9  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 24.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 19.3  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 157.1 | Total LocalRevenues compared to Planned Local Revenues                               |
| Recurrent Expenditure Performance Ratio: | 111.8 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 59.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 241.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 156 Kabarnet Municipal Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: BARINGO**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 43        | No. of Councillors: | 8         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 7,659,233 | Total Civic Costs:  | 2,867,800 | Business Permit Base Value | 500 |
| Average/Employee:      | 178,122   | Average/Councillor: | 358,475   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 10,044,787   | 10,044,787       | 100            | 10,944,106   | 109.0            |
| Road Maintenance Levy Fund (RMLF)    | 1,641,349    | 792,569          | 48.3           | 1,081,430    | 136.4            |
| Sub-Total                            | 11,686,136   | 10,837,356       | 92.7           | 12,025,536   | 111.0            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 674,544      | 0                | 0.0            | 14,916       | 0.0              |
| Property Rates                       | 1,554,019    | 866,834          | 55.8           | 1,250,000    | 144.2            |
| Single Business Permit               | 3,119,160    | 3,417,740        | 109.6          | 3,285,200    | 96.1             |
| Market Fees                          | 3,282,689    | 2,644,490        | 80.6           | 2,092,100    | 79.1             |
| Others                               | 4,791,303    | 4,206,895        | 85.3           | 4,931,142    | 117.2            |
| Sub-Total                            | 13,421,715   | 11,135,959       | 83.0           | 11,573,358   | 103.9            |
| <b>TOTAL REVENUES</b>                | 25,107,851   | 21,973,315       | 87.5           | 23,598,894   | 107.4            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 2,172,000    | 2,867,800        | 132.0          | 3,252,000    | 113.4            |
| L A Personnel                        | 9,184,305    | 7,659,233        | 83.4           | 8,460,133    | 110.5            |
| L A Operations                       | 6,519,680    | 4,986,468        | 76.5           | 2,207,184    | 44.3             |
| L A Maintenance                      | 1,386,800    | 1,313,093        | 94.7           | 210,000      | 16.0             |
| TOTAL Recurrent Expenditures         | 19,262,785   | 16,826,594       | 87.4           | 14,129,317   | 84.0             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 5,845,066    | 5,146,721        | 88.1           | 9,469,577    | 184.0            |
| <b>CAPITAL EXPENDITURES</b>          | 3,564,116    | 2,114,116        | 59.3           | 7,083,232    | 335.0            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 2,280,950    | 3,032,605        | 133.0          | 2,386,345    | 78.7             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 2,253,726    | 1,304,442        | 57.9           | 2,359,889    | 180.9            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 27,224       | 1,728,163        | 6,347.9        | 26,456       | 1.5              |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 265                            | REHABILITATION OF MARKET        | 600,000       | 28  |
| 305                            | INSTALL OF COMPUTERS KINYO      | 217,000       | 10  |
| 315                            | INSTALL OF INTERCOM             | 214,116       | 10  |
| 505                            | KAPTIMBOR SEC SCHOOL            | 210,000       | 10  |
| 905                            | WATER SANITATION                | 209,000       | 10  |
|                                | All Other Projects (5 projects) | 664,000       | 31  |
|                                | <b>TOTAL</b>                    | 2,114,116     | 100 |

| Planned Projects 2007/2008 |                                  |               |     |
|----------------------------|----------------------------------|---------------|-----|
| Code                       | Project Description              | Amount (KShs) | %   |
| 265                        | REHABILITATION OF MARKET         | 1,274,275     | 18  |
| 600                        | REHABILITATION OF SLAUGHTER SLAB | 768,957       | 11  |
| 260                        | BRIDGE CONSTRUCTION              | 700,000       | 10  |
| 905                        | WATER SANITATION                 | 700,000       | 10  |
| 505                        | SCHOOL REHABILITATION            | 700,000       | 10  |
|                            | All Other Projects (6 projects)  | 2,940,000     | 42  |
|                            | <b>TOTAL</b>                     | 7,083,232     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |      |                                                                                      |
|-----------------------------------------|------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 49.7 | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 29.6 | 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         | 83.0 | Total Local Revenues 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   | 59.3 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 57.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 161 Kajiado Town Council**  
**Province: RIFT VALLEY Summary Profile Fiscal Year 2006/2007** **District: KAJIADO**  
 (Values in KShs)

|                       |           |                     |           |                            |     |
|-----------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees      | 47        | No. of Councillors. | 8         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries | 7,097,589 | Total Civic Costs   | 2,133,435 | Business Permit Base Value | 500 |
| Average/Employee:     | 151,013   | Average/Councillor. | 266,679   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 7,868,658         | 7,868,658         | 100            | 8,548,235         | 108.6            |
| Road Maintenance Levy Fund (RMLF)    | 922,336           | 1,497,540         | 162.4          | 1,434,614         | 95.8             |
| Sub-Total                            | 8,790,994         | 9,366,198         | 106.5          | 9,982,849         | 106.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 1,738,537         | 0.0            | 439,829           | 25.3             |
| Single Business Permit               | 2,294,778         | 1,883,650         | 82.1           | 1,596,320         | 84.7             |
| Market Fees                          | 2,055,709         | 1,224,393         | 59.6           | 922,258           | 75.3             |
| Others                               | 5,470,521         | 7,538,180         | 102.7          | 7,337,413         | 97.3             |
| Sub-Total                            | 9,821,008         | 12,384,760        | 126.1          | 10,295,820        | 83.1             |
| <b>TOTAL REVENUES</b>                | <b>18,612,002</b> | <b>21,750,958</b> | <b>116.9</b>   | <b>20,278,669</b> | <b>93.2</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,076,597         | 2,133,435         | 102.7          | 2,325,243         | 109.0            |
| L A Personnel                        | 8,120,459         | 7,097,589         | 87.4           | 11,651,494        | 164.2            |
| L A Operations                       | 2,498,288         | 3,305,843         | 132.3          | 4,221,574         | 127.7            |
| L A Maintenance                      | 463,591           | 414,130           | 89.3           | 725,260           | 175.1            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>13,158,935</b> | <b>12,950,997</b> | <b>98.4</b>    | <b>18,923,571</b> | <b>146.1</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>5,453,067</b>  | <b>8,799,961</b>  | <b>161.4</b>   | <b>1,355,098</b>  | <b>15.4</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>3,516,068</b>  | <b>2,601,558</b>  | <b>74.0</b>    | <b>2,600,000</b>  | <b>99.9</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>280,000</b>    | <b>0.0</b>     | <b>960,000</b>    | <b>342.9</b>     |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,936,999</b>  | <b>5,918,403</b>  | <b>305.5</b>   | <b>-2,204,902</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,861,200</b>  | <b>1,931,950</b>  | <b>103.8</b>   | <b>4,247,880</b>  | <b>219.9</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>75,799</b>     | <b>3,986,453</b>  | <b>5,259.2</b> | <b>-6,452,782</b> |                  |

| Implemented Projects 2006/2007 |                                   |                  |            |
|--------------------------------|-----------------------------------|------------------|------------|
| Code                           | Project Description               | Amount (KShs)    | %          |
| 400                            | Grading of urban roads            | 1,599,620        | 61         |
| 100                            | Strategic plan                    | 472,526          | 18         |
| 500                            | Precious memory N sch.            | 257,412          | 10         |
| 100                            | Baseline survey                   | 120,000          | 5          |
| 100                            | Customer service delivery charter | 100,000          | 4          |
|                                | All Other Projects (1 projects)   | 52,000           | 2          |
|                                | <b>TOTAL</b>                      | <b>2,601,558</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 900                        | REHABILITATION OF BOREHOLE      | 1,300,000        | 50         |
| 500                        | BUS PARK                        | 500,000          | 19         |
| 500                        | CLASSROOMS                      | 500,000          | 19         |
| 500                        | PUBLIC TOILET                   | 200,000          | 8          |
| 960                        | WATER TANK                      | 100,000          | 4          |
|                            | All Other Projects (0 projects) | 0                | 0          |
|                            | <b>TOTAL</b>                    | <b>2,600,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 61.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 37.2  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 16.5  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 126.1 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 98.4  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 74.0  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 103.8 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 166 Kakamega County Council**

Province: **WESTERN**

**Summary Profile Fiscal Year 2006/2007**

District: **KAKAMEGA**

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 149        | No. of Councillors: | 33         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 29,147,835 | Total Civic Costs:  | 12,414,752 | Business Permit Base Value | 350 |
| Average/Employee:      | 195,623    | Average/Councillor: | 376,205    |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 77,298,595   | 77,298,595       | 100            | 84,878,454   | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 77,298,595   | 77,298,595       | 100.0          | 84,878,454   | 109.8            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 786,960      | 233,594          | 29.7           | 1,000,000    | 428.1            |
| Property Rates                       | 188,500      | 340,160          | 180.5          | 207,350      | 61.0             |
| Single Business Permit               | 3,782,845    | 5,614,785        | 148.4          | 4,228,000    | 75.3             |
| Market Fees                          | 2,706,350    | 5,592,231        | 206.6          | 3,039,375    | 54.3             |
| Others                               | 11,900,957   | 10,267,005       | 76.0           | 13,517,896   | 131.7            |
| Sub-Total                            | 19,365,612   | 22,047,775       | 113.9          | 21,992,621   | 99.7             |
| <b>TOTAL REVENUES</b>                | 96,664,207   | 99,346,370       | 102.8          | 106,871,075  | 107.6            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 9,603,400    | 12,414,752       | 129.3          | 10,592,400   | 85.3             |
| L A Personnel                        | 24,594,148   | 29,147,835       | 118.5          | 36,455,619   | 125.1            |
| L A Operations                       | 15,720,430   | 14,083,141       | 89.6           | 13,206,000   | 93.8             |
| L A Maintenance                      | 8,270,000    | 3,965,197        | 47.9           | 12,155,685   | 306.6            |
| <b>TOTAL Recurrent Expenditures</b>  | 58,187,978   | 59,610,925       | 102.4          | 72,409,704   | 121.5            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 38,476,229   | 39,735,445       | 103.3          | 34,461,371   | 86.7             |
| <b>CAPITAL EXPENDITURES</b>          | 21,910,000   | 16,179,379       | 73.8           | 20,356,899   | 125.8            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 16,566,229   | 23,556,066       | 142.2          | 14,104,472   | 59.9             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 16,392,269   | 13,833,893       | 84.4           | 14,094,972   | 101.9            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 173,960      | 9,722,173        | 5,588.7        | 9,500        | 0.1              |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 100                            | Administrative Supply Service   | 4,330,483     | 27  |
| 240                            | Construction of Health Centre   | 3,612,409     | 22  |
| 360                            | Purchase of vehicle             | 3,056,000     | 19  |
| 405                            | Roads Rehabilitation            | 2,601,240     | 16  |
| 500                            | Construction of classrooms      | 541,092       | 3   |
|                                | All Other Projects (9 projects) | 2,038,155     | 13  |
|                                | <b>TOTAL</b>                    | 16,179,379    | 100 |

| Planned Projects 2007/2008 |                                                       |               |     |
|----------------------------|-------------------------------------------------------|---------------|-----|
| Code                       | Project Description                                   | Amount (KShs) | %   |
| 260                        | Construction of Shikulu Market Complex - Isulu        | 3,000,000     | 15  |
| 305                        | Computerization Council                               | 3,000,000     | 15  |
| 240                        | Construction of Eshirakalu Dispensary - Central Butso | 1,063,474     | 5   |
| 410                        | Roads rehabilitation/culvert crossings - Khayega      | 531,737       | 3   |
| 410                        | Roads rehabilitation/culvert crossing - Iguhu         | 531,737       | 3   |
|                            | All Other Projects (23 projects)                      | 12,229,951    | 60  |
|                            | <b>TOTAL</b>                                          | 20,356,899    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 42.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 23.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 20.8  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 113.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 102.4 | 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:       | 84.4  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 171 Kakamega Municipal Council**

**Province: WESTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: KAKAMEGA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 210        | No. of Councillors: | 17        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 34,230,742 | Total Civic Costs:  | 7,002,500 | Business Permit Base Value | 500 |
| Average/Employee       | 163,004    | Average/Councillor  | 411,912   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 40,923,648   | 40,923,648       | 100            | 45,133,328   | 110.3            |
| Road Maintenance Levy Fund (RMLF)    | 5,453,891    | 3,283,973        | 60.2           | 2,169,918    | 66.1             |
| Sub-Total                            | 46,377,539   | 44,207,621       | 95.3           | 47,303,246   | 107.0            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 2,228,810    | 263,752          | 11.8           | 149,757      | 56.8             |
| Property Rates                       | 8,603,100    | 12,324,730       | 143.3          | 0            | 0.0              |
| Single Business Permit               | 6,760,000    | 7,658,400        | 113.3          | 8,060,000    | 105.2            |
| Market Fees                          | 5,100,000    | 8,572,288        | 168.1          | 8,970,000    | 104.6            |
| Others                               | 23,532,261   | 32,336,576       | 87.0           | 37,158,510   | 114.9            |
| Sub-Total                            | 46,224,171   | 61,155,746       | 132.3          | 54,338,267   | 88.9             |
| <b>TOTAL REVENUES</b>                | 92,601,710   | 105,363,367      | 113.8          | 101,641,513  | 96.5             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 5,298,000    | 7,002,500        | 132.2          | 5,883,000    | 84.0             |
| L A Personnel                        | 36,629,280   | 34,230,742       | 93.5           | 55,326,610   | 161.6            |
| L A Operations                       | 6,871,987    | 26,441,225       | 384.8          | 11,559,845   | 43.7             |
| L A Maintenance                      | 14,120,714   | 5,253,199        | 37.2           | 11,963,000   | 227.7            |
| <b>TOTAL Recurrent Expenditures</b>  | 62,919,981   | 72,927,666       | 115.9          | 84,732,455   | 116.2            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 29,681,729   | 32,435,701       | 109.3          | 16,909,058   | 52.1             |
| <b>CAPITAL EXPENDITURES</b>          | 12,825,379   | 20,979,853       | 163.6          | 28,798,582   | 137.3            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 16,856,350   | 11,455,848       | 68.0           | -11,889,524  |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 16,369,459   | 30,548,974       | 186.6          | 10,202,319   | 33.4             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 486,891      | -19,093,126      |                | -22,091,843  | 115.7            |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 405                            | ROADS MAINTENANCE LEVY          | 7,219,124     | 34  |
| 350                            | PURCHASE OF VEHICLE             | 2,114,000     | 10  |
| 370                            | REFUSE VEHICLE                  | 2,001,765     | 10  |
| 240                            | DISPENSARY                      | 1,500,125     | 7   |
| 245                            | EQUIPING DISPENSARY             | 1,500,116     | 7   |
|                                | All Other Projects (8 projects) | 6,644,723     | 32  |
|                                | <b>TOTAL</b>                    | 20,979,853    | 100 |

| Planned Projects 2007/2008 |                                  |               |     |
|----------------------------|----------------------------------|---------------|-----|
| Code                       | Project Description              | Amount (KShs) | %   |
| 999                        | BURSARIES                        | 5,000,000     | 17  |
| 350                        | PURCHASE OF VEHICLE              | 3,000,000     | 10  |
| 500                        | CONSTRUCTION OF SCHOOLS          | 2,550,000     | 9   |
| 500                        | ROADS                            | 2,169,918     | 8   |
| 370                        | PURCHASE OF REFUSE TRUCK         | 2,000,000     | 7   |
|                            | All Other Projects (13 projects) | 14,078,664    | 49  |
|                            | <b>TOTAL</b>                     | 28,798,582    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 55.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 28.1  | 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:         | 132.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 115.9 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 163.6 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 186.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 176 Kandara Town Council**

Province: CENTRAL

**Summary Profile Fiscal Year 2006/2007**

District: MARAGUA

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 17        | No. of Councillors: | 10        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 3,738,106 | Total Civic Costs:  | 1,175,681 | Business Permit Base Value | 500 |
| Average/Employee:      | 219,889   | Average/Councillor: | 117,568   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 6,433,962    | 6,433,962        | 100            | 6,931,289    | 107.7            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 6,433,962    | 6,433,962        | 100.0          | 6,931,289    | 107.7            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 142,000      | 79,380           | 55.9           | 145,000      | 182.7            |
| Single Business Permit               | 0            | 1,406,320        | 0.0            | 1,040,000    | 74.0             |
| Market Fees                          | 0            | 290,955          | 0.0            | 728,000      | 250.2            |
| Others                               | 1,155,526    | 866,409          | 27.5           | 3,147,115    | 363.2            |
| Sub-Total                            | 1,297,526    | 2,643,064        | 203.7          | 5,060,115    | 191.4            |
| <b>TOTAL REVENUES</b>                | 7,731,488    | 9,077,026        | 117.4          | 11,991,404   | 132.1            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 1,016,600    | 1,175,681        | 115.6          | 1,127,119    | 95.9             |
| L A Personnel                        | 3,084,503    | 3,738,106        | 121.2          | 5,073,473    | 135.7            |
| L A Operations                       | 425,000      | 1,424,852        | 335.3          | 2,012,578    | 141.2            |
| L A Maintenance                      | 539,245      | 485,179          | 90.0           | 221,774      | 45.7             |
| <b>TOTAL Recurrent Expenditures</b>  | 5,065,348    | 6,823,818        | 134.7          | 8,434,944    | 123.6            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 2,666,140    | 2,253,208        | 84.5           | 3,556,460    | 157.8            |
| <b>CAPITAL EXPENDITURES</b>          | 1,970,000    | 876,286          | 44.5           | 2,703,202    | 308.5            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 696,140      | 1,376,922        | 197.8          | 853,258      | 62.0             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 691,140      | 1,646,076        | 238.2          | 852,000      | 51.8             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 5,000        | -269,154         |                | 1,258        |                  |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 905                            | BOBOTI KIAMANDE WATER PROJECT   | 201,240       | 23  |
| 905                            | MUGAKI WATER PROJECT            | 194,062       | 22  |
| 240                            | FENCING KARIMAMWARO DISPENSARY  | 124,074       | 14  |
| 800                            | ALL FOTPATHS - GAKUI            | 100,000       | 11  |
| 800                            | KANDARA BUS PARK                | 65,920        | 8   |
|                                | All Other Projects (8 projects) | 190,990       | 22  |
|                                | <b>TOTAL</b>                    | 876,286       | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 800                        | STREET LIGHTING                 | 2,133,502     | 79  |
| 905                        | KIENI WATER PROJECT             | 143,700       | 5   |
| 500                        | KIIRI SECONDARY SCHOOL          | 142,000       | 5   |
| 260                        | KAMAE OPEN AIR MARKET           | 142,000       | 5   |
| 905                        | GITHUYA WATER PROJECT           | 142,000       | 5   |
|                            | All Other Projects (0 projects) | 0             | 0   |
|                            | <b>TOTAL</b>                    | 2,703,202     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 58.3  | 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:                             | 17.2  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 203.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 134.7 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 44.5  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 238.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

# L A CODE: 181 Kangema Town Council

Province: CENTRAL

Summary Profile Fiscal Year 2006/2007

District: MURANG'A

(Values in KShs)

|                       |           |                     |           |                            |     |
|-----------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees      | 40        | No. of Councillors: | 8         | Business Permit Schedule   | 9   |
| Total Yearly Salaries | 7,508,906 | Total Civic Costs   | 1,561,652 | Business Permit Base Value | 400 |
| Average/Employee      | 187,723   | Average/Councillor  | 195,207   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 6,297,293         | 6,297,293         | 100            | 6,795,603         | 107.9            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 6,297,293         | 6,297,293         | 100.0          | 6,795,603         | 107.9            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 2,230,000         | 2,239,046         | 100.4          | 2,400,000         | 107.2            |
| Market Fees                          | 1,400,255         | 1,451,910         | 103.7          | 1,451,113         | 99.9             |
| Others                               | 2,361,100         | 2,447,925         | 87.7           | 2,792,100         | 114.1            |
| Sub-Total                            | 5,991,355         | 6,138,881         | 102.5          | 6,643,213         | 108.2            |
| <b>TOTAL REVENUES</b>                | <b>12,288,648</b> | <b>12,436,174</b> | <b>101.2</b>   | <b>13,438,816</b> | <b>108.1</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,728,000         | 1,561,652         | 90.4           | 1,855,000         | 118.8            |
| L A Personnel                        | 4,999,886         | 7,508,906         | 150.2          | 7,951,607         | 105.9            |
| L A Operations                       | 1,609,000         | 1,279,014         | 79.5           | 2,978,000         | 232.8            |
| L A Maintenance                      | 213,000           | 165,019           | 77.5           | 445,000           | 269.7            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>8,549,886</b>  | <b>10,514,591</b> | <b>123.0</b>   | <b>13,229,607</b> | <b>125.8</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>3,738,762</b>  | <b>1,921,583</b>  | <b>51.4</b>    | <b>209,209</b>    | <b>10.9</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,506,549</b>  | <b>293,150</b>    | <b>11.7</b>    | <b>259,557</b>    | <b>88.5</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,232,213</b>  | <b>1,628,433</b>  | <b>132.2</b>   | <b>-50,348</b>    |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,230,000</b>  | <b>2,205,766</b>  | <b>179.3</b>   | <b>2,260,000</b>  | <b>102.5</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>2,213</b>      | <b>-577,333</b>   |                | <b>-2,310,348</b> | <b>400.2</b>     |

| Implemented Projects 2006/2007 |                                   |                |            |
|--------------------------------|-----------------------------------|----------------|------------|
| Code                           | Project Description               | Amount (KShs)  | %          |
| 405                            | KIAIRATHE TO GATUBU FACTORY ROAD  | 67,150         | 23         |
| 900                            | GAKIRA PUBLIC TOILET CONSTRUCTION | 43,495         | 15         |
| 405                            | HARUN TO KIGERA ROAD -GRADING     | 39,850         | 14         |
| 405                            | MURINGA WA NGENGERE ROAD          | 35,600         | 12         |
| 405                            | KIAIRATHE TO KAGIKO ROAD -GRADING | 22,200         | 8          |
|                                | All Other Projects (7 projects)   | 84,855         | 29         |
|                                | <b>TOTAL</b>                      | <b>293,150</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                      |                |            |
|----------------------------|------------------------------------------------------|----------------|------------|
| Code                       | Project Description                                  | Amount (KShs)  | %          |
| 405                        | Ihiga-ini-Mukarara - Kiangunyi Shopping centre roads | 159,557        | 61         |
| 705                        | Purchase of a motor cycle                            | 100,000        | 39         |
|                            |                                                      | 0              | 0          |
|                            |                                                      | 0              | 0          |
|                            |                                                      | 0              | 0          |
|                            | All Other Projects (0 projects)                      | 0              | 0          |
|                            | <b>TOTAL</b>                                         | <b>259,557</b> | <b>100</b> |

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 60.9  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 33.2  | 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:         | 102.5 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 123.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 11.7  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 179.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



# **L A CODE: 186 Kangundo Town Council**

**Province: EASTERN**

## **Summary Profile Fiscal Year 2006/2007**

**District: MACHAKOS**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 65         | No. of Councillors: | 16        | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 11,554,063 | Total Civic Costs:  | 4,140,483 | Business Permit Base Value | 400 |
| Average/Employee:      | 177,755    | Average/Councillor: | 258,780   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 35,346,585        | 35,346,585        | 100            | 38,773,927        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 35,346,585        | 35,346,585        | 100.0          | 38,773,927        | 109.7            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 7,720,415         | 7,247,126         | 93.9           | 8,254,000         | 113.9            |
| Market Fees                          | 6,397,400         | 3,442,515         | 53.8           | 4,273,115         | 124.1            |
| Others                               | 13,994,084        | 13,222,305        | 159.2          | 8,303,100         | 62.8             |
| Sub-Total                            | 28,111,899        | 23,911,946        | 85.1           | 20,830,215        | 87.1             |
| <b>TOTAL REVENUES</b>                | <b>63,458,484</b> | <b>59,258,531</b> | <b>93.4</b>    | <b>59,604,142</b> | <b>100.6</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 3,524,000         | 4,140,483         | 117.5          | 9,200,000         | 222.2            |
| L A Personnel                        | 8,941,140         | 11,554,063        | 129.2          | 14,288,193        | 123.7            |
| L A Operations                       | 7,809,400         | 13,065,010        | 167.3          | 13,170,635        | 100.8            |
| L A Maintenance                      | 1,320,000         | 1,005,161         | 76.1           | 4,467,000         | 444.4            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>21,594,540</b> | <b>29,764,717</b> | <b>137.8</b>   | <b>41,125,828</b> | <b>138.2</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>41,863,944</b> | <b>29,493,814</b> | <b>70.5</b>    | <b>18,478,314</b> | <b>62.7</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>14,617,064</b> | <b>10,406,580</b> | <b>71.2</b>    | <b>11,170,399</b> | <b>107.3</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>27,246,880</b> | <b>19,087,234</b> | <b>70.1</b>    | <b>7,307,915</b>  | <b>38.3</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>6,300,000</b>  | <b>10,640,658</b> | <b>168.9</b>   | <b>5,900,000</b>  | <b>55.4</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>20,946,880</b> | <b>8,446,576</b>  | <b>40.3</b>    | <b>1,407,915</b>  | <b>16.7</b>      |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 240                            | KIKUYUNI DISPENSARY              | 3,532,516         | 34         |
| 900                            | KAKUTHA WATER PROJECT            | 650,000           | 6          |
| 320                            | SURVEY MATERIALS                 | 457,000           | 4          |
| 605                            | DRAINAGE SYSTEM TR MAINTENANCE   | 246,800           | 2          |
| 240                            | KOMA RANCH DISPENSARY            | 230,000           | 2          |
|                                | All Other Projects (42 projects) | 5,290,264         | 51         |
|                                | <b>TOTAL</b>                     | <b>10,406,580</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 905                        | TOWNHALL PHASE II (CONSTRUCTION) | 3,240,399         | 29         |
| 405                        | Kalangi Drift (Construction)     | 500,000           | 4          |
| 405                        | KANZALU ROAD REPAIRS             | 490,000           | 4          |
| 999                        | kaumoni polytechnic              | 265,000           | 2          |
| 405                        | KANGUNDO ROAD REPAIRS            | 260,000           | 2          |
|                            | All Other Projects (45 projects) | 6,415,000         | 57         |
|                            | <b>TOTAL</b>                     | <b>11,170,399</b> | <b>100</b> |

## **FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 34.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 34.5  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 13.9  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 85.1  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 137.8 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 71.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 168.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 191 Kapenguria Municipal Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: WEST POKOT**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 33        | No. of Councillors: | 9         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 6,502,654 | Total Civic Costs:  | 3,948,699 | Business Permit Base Value | 500 |
| Average/Employee:      | 197,050   | Average/Councillor: | 438,744   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 16,623,448   | 16,623,448       | 100            | 18,196,548   | 109.5            |
| Road Maintenance Levy Fund (RMLF)    | 2,800,000    | 2,284,270        | 81.6           | 2,800,000    | 122.6            |
| Sub-Total                            | 19,423,448   | 18,907,718       | 97.3           | 20,996,548   | 111.0            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 879,942      | 678,899          | 77.2           | 879,942      | 129.6            |
| Property Rates                       | 273,970      | 317,090          | 115.7          | 273,970      | 86.4             |
| Single Business Permit               | 2,683,925    | 3,153,180        | 117.5          | 2,683,925    | 85.1             |
| Market Fees                          | 532,776      | 552,018          | 103.6          | 532,776      | 96.5             |
| Others                               | 4,869,017    | 4,738,642        | 97.3           | 4,869,017    | 102.8            |
| Sub-Total                            | 9,239,630    | 9,439,829        | 102.2          | 9,239,630    | 97.9             |
| <b>TOTAL REVENUES</b>                | 28,663,078   | 28,347,547       | 98.9           | 30,236,178   | 106.7            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 3,369,360    | 3,948,699        | 117.2          | 3,369,360    | 85.3             |
| L A Personnel                        | 11,290,948   | 6,502,654        | 57.6           | 11,290,948   | 173.6            |
| L A Operations                       | 2,895,000    | 2,583,465        | 89.2           | 2,895,000    | 112.1            |
| L A Maintenance                      | 795,000      | 1,650,289        | 207.6          | 1,207,000    | 73.1             |
| TOTAL Recurrent Expenditures         | 18,350,308   | 14,685,107       | 80.0           | 18,762,308   | 127.8            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 10,312,770   | 13,662,440       | 132.5          | 11,473,870   | 84.0             |
| <b>CAPITAL EXPENDITURES</b>          | 6,247,478    | 7,076,727        | 113.3          | 7,997,478    | 113.0            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 4,065,292    | 6,585,713        | 162.0          | 3,476,392    | 52.8             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 978,000      | 5,639,036        | 576.6          | 978,000      | 17.3             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 3,087,292    | 946,677          | 30.7           | 2,498,392    | 263.9            |

| Implemented Projects 2006/2007 |                                   |               |     |
|--------------------------------|-----------------------------------|---------------|-----|
| Code                           | Project Description               | Amount (KShs) | %   |
| 400                            | MAKUTANO ROADS REPAIR             | 2,326,631     | 33  |
| 500                            | CONSTRUCTION OF CLASSROOMS        | 1,597,799     | 23  |
| 400                            | RURAL ACCESS ROADS REHABILITATION | 822,649       | 12  |
| 500                            | PURCHASE OF SCHOOL LAND           | 467,500       | 7   |
| 500                            | CONSTRUCTION OF CLASSROOMS        | 367,690       | 5   |
|                                | All Other Projects (6 projects)   | 1,494,458     | 21  |
| <b>TOTAL</b>                   |                                   | 7,076,727     | 100 |

| Planned Projects 2007/2008 |                                      |               |     |
|----------------------------|--------------------------------------|---------------|-----|
| Code                       | Project Description                  | Amount (KShs) | %   |
| 200                        | CONSTRUCTION OF MODERN TOWN HALL     | 1,500,000     | 19  |
| 200                        | 10 ACRES FOR CONSTRUCTION OF STADIUM | 1,500,000     | 19  |
| 500                        | MAKUTANO ROAD                        | 1,500,000     | 19  |
| 400                        | REHABILITATION OF RURAL ACCESS ROADS | 840,000       | 11  |
| 500                        | CONSTRUCTION OF 4 CLASS ROOMS        | 500,000       | 6   |
|                            | All Other Projects (8 projects)      | 2,157,478     | 27  |
| <b>TOTAL</b>               |                                      | 7,997,478     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 59.6  | 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:                             | 26.9  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 102.2 | Total Local Revenues 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:   | 113.3 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 576.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 196 Kapsabet Municipal Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: NANDI**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 80         | No. of Councillors: | 14        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 16,129,587 | Total Civic Costs:  | 5,730,302 | Business Permit Base Value | 500 |
| Average/Employee:      | 201,620    | Average/Councillor: | 409,307   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 20,413,282   | 20,413,282       | 100            | 22,388,453   | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 1,489,682    | 1,718,489        | 115.4          | 1,489,682    | 86.7             |
| Sub-Total                            | 21,902,964   | 22,131,771       | 101.0          | 23,878,135   | 107.9            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 571,700      | 0                | 0.0            | 571,700      | 0.0              |
| Property Rates                       | 3,878,755    | 4,111,268        | 106.0          | 2,883,450    | 70.1             |
| Single Business Permit               | 4,078,080    | 4,030,235        | 98.8           | 4,368,080    | 108.4            |
| Market Fees                          | 2,618,860    | 2,450,210        | 93.6           | 2,882,600    | 117.6            |
| Others                               | 10,345,605   | 12,864,577       | 153.6          | 8,377,245    | 65.1             |
| Sub-Total                            | 21,493,000   | 23,456,290       | 109.1          | 19,083,075   | 81.4             |
| <b>TOTAL REVENUES</b>                | 43,395,964   | 45,588,061       | 105.1          | 42,961,210   | 94.2             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 4,227,600    | 5,730,302        | 135.5          | 4,687,600    | 81.8             |
| L A Personnel                        | 12,566,082   | 16,129,587       | 128.4          | 18,951,147   | 117.5            |
| L A Operations                       | 7,109,532    | 8,050,890        | 113.2          | 7,495,900    | 93.1             |
| L A Maintenance                      | 2,696,932    | 3,073,232        | 114.0          | 2,619,432    | 85.2             |
| <b>TOTAL Recurrent Expenditures</b>  | 26,600,146   | 32,984,011       | 124.0          | 33,754,079   | 102.3            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 16,795,818   | 12,604,050       | 75.0           | 9,207,131    | 73.0             |
| <b>CAPITAL EXPENDITURES</b>          | 8,632,000    | 11,007,645       | 127.5          | 8,800,000    | 79.9             |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 8,163,818    | 1,596,405        | 19.6           | 407,131      | 25.5             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 1,000,000    | 4,122,339        | 412.2          | 4,200,000    | 101.9            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 7,163,818    | -2,525,934       |                | -3,792,869   | 150.2            |

**Implemented Projects 2006/2007**

| Code | Project Description              | Amount (KShs) | %   |
|------|----------------------------------|---------------|-----|
| 350  | Revenue Vehicle                  | 2,541,120     | 23  |
| 260  | E.U Market                       | 2,460,000     | 22  |
| 260  | Re-roofing of leaking market     | 1,951,962     | 18  |
| 260  | Acquisition of Computers         | 1,431,900     | 13  |
| 260  | Council Cont to E.U Market       | 882,000       | 8   |
|      | All Other Projects (23 projects) | 1,740,663     | 16  |
|      | <b>TOTAL</b>                     | 11,007,645    | 100 |

**Planned Projects 2007/2008**

| Code | Project Description              | Amount (KShs) | %   |
|------|----------------------------------|---------------|-----|
| 360  | REFUSE COLLECTION TRACTOR        | 3,000,000     | 34  |
| 100  | JUA KALI                         | 1,800,000     | 20  |
| 500  | KIPSINENDE PRIMARY SCHOOL        | 300,000       | 3   |
| 500  | KABIRIRSANG SECONDARY            | 250,000       | 3   |
| 500  | KAMONJIL PRIMARY SCHOOL          | 200,000       | 2   |
|      | All Other Projects (31 projects) | 3,250,000     | 37  |
|      | <b>TOTAL</b>                     | 8,800,000     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 47.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 35.2  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 17.4  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 109.1 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 124.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 127.5 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 412.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

# **L A CODE: 201 Karatina Municipal Council**

**Province: CENTRAL**

**Summary Profile Fiscal Year 2006/2007**

**District: NYERI**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 88         | No. of Councillors: | 8         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 24,577,192 | Total Civic Costs:  | 4,786,630 | Business Permit Base Value | 500 |
| Average/Employee:      | 279,286    | Average/Councillor: | 598,329   |                            |     |

|                                      | FY 2006/2007      |                    |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|--------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals   | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                    |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                    |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 5,918,469         | 5,918,469          | 100            | 6,392,377         | 108.0            |
| Road Maintenance Levy Fund (RMLF)    | 2,466,147         | 2,605,694          | 105.7          | 2,037,913         | 78.2             |
| Sub-Total                            | 8,384,616         | 8,524,163          | 101.7          | 8,430,290         | 98.9             |
| <b>Local Revenues</b>                |                   |                    |                |                   |                  |
| CILOR                                | 174,387           | 0                  | 0.0            | 199,300           | 0.0              |
| Property Rates                       | 6,986,130         | 11,678,169         | 167.2          | 9,905,000         | 84.8             |
| Single Business Permit               | 6,740,000         | 7,181,889          | 106.6          | 6,840,000         | 95.2             |
| Market Fees                          | 6,344,800         | 7,265,118          | 114.5          | 7,844,800         | 108.0            |
| Others                               | 11,567,340        | 12,948,688         | 110.8          | 11,688,740        | 90.3             |
| Sub-Total                            | 31,812,657        | 39,073,864         | 122.8          | 36,477,840        | 93.4             |
| <b>TOTAL REVENUES</b>                | <b>40,197,273</b> | <b>47,598,027</b>  | <b>118.4</b>   | <b>44,908,130</b> | <b>94.3</b>      |
| <b>EXPENDITURES</b>                  |                   |                    |                |                   |                  |
| Civic                                | 4,595,175         | 4,786,630          | 104.2          | 3,920,175         | 81.9             |
| L A Personnel                        | 13,662,801        | 24,577,192         | 179.9          | 20,038,178        | 81.5             |
| L A Operations                       | 10,354,802        | 17,518,382         | 169.2          | 11,911,302        | 68.0             |
| L A Maintenance                      | 2,927,000         | 3,828,737          | 130.8          | 2,892,000         | 75.5             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>31,539,778</b> | <b>50,710,941</b>  | <b>160.8</b>   | <b>38,761,655</b> | <b>76.4</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>8,657,495</b>  | <b>-3,112,914</b>  |                | <b>6,146,475</b>  |                  |
| <b>CAPITAL EXPENDITURES</b>          | <b>4,186,147</b>  | <b>3,729,172</b>   | <b>89.1</b>    | <b>6,237,912</b>  | <b>167.3</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>464,302</b>    | <b>0</b>           | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>4,935,650</b>  | <b>-6,842,086</b>  |                | <b>-91,437</b>    | <b>1.3</b>       |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>0</b>          | <b>6,298,354</b>   | <b>0.0</b>     | <b>1,800,000</b>  | <b>28.6</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>4,935,650</b>  | <b>-13,140,440</b> |                | <b>-1,891,437</b> | <b>14.4</b>      |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 405                            | Roads repair and Maintenance    | 3,482,172        | 93         |
| 265                            | Rehabilitation of w/sale Market | 247,000          | 7          |
|                                |                                 | 0                | 0          |
| 0                              |                                 | 0                | 0          |
| 0                              |                                 | 0                | 0          |
|                                | All Other Projects (0 projects) | 0                | 0          |
|                                | <b>TOTAL</b>                    | <b>3,729,172</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 405                        | ROADS MAINTENANCE               | 2,237,912        | 36         |
| 500                        | BLUE-VALLEY & STADIUM ROAD      | 2,000,000        | 32         |
| 265                        | REHABILITATION OF MARKET        | 500,000          | 8          |
| 230                        | STREET LIGHTING                 | 500,000          | 8          |
| 320                        | FIRE EQUIPMENTS                 | 500,000          | 8          |
|                            | All Other Projects (1 projects) | 500,000          | 8          |
|                            | <b>TOTAL</b>                    | <b>6,237,912</b> | <b>100</b> |

## **FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 50.5  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 58.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 9.4   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 122.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 160.8 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 89.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 0.0   | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 206 Karuri Town Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: **CENTRAL**

District: **KIAMBU**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 58         | No. of Councillors: | 10        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 15,611,240 | Total Civic Costs:  | 3,992,588 | Business Permit Base Value | 500 |
| Average/Employee:      | 269,159    | Average/Councillor: | 399,259   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 26,901,712        | 26,901,712        | 100            | 29,534,279        | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 1,300,000         | 1,552,427         | 119.4          | 1,335,000         | 86.0             |
| Sub-Total                            | 28,201,712        | 28,454,139        | 100.9          | 30,869,279        | 108.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 8,020,000         | 5,818,625         | 72.6           | 8,000,000         | 137.5            |
| Market Fees                          | 1,480,000         | 1,036,670         | 70.0           | 1,060,000         | 102.3            |
| Others                               | 8,693,500         | 10,034,924        | 218.0          | 4,603,000         | 45.9             |
| Sub-Total                            | 18,193,500        | 16,890,219        | 92.8           | 13,663,000        | 80.9             |
| <b>TOTAL REVENUES</b>                | <b>46,395,212</b> | <b>45,344,358</b> | <b>97.7</b>    | <b>44,532,279</b> | <b>98.2</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,985,200         | 3,992,588         | 133.7          | 3,152,900         | 79.0             |
| L A Personnel                        | 10,343,628        | 15,611,240        | 150.9          | 14,905,465        | 95.5             |
| L A Operations                       | 7,756,000         | 6,391,955         | 82.4           | 6,878,000         | 107.6            |
| L A Maintenance                      | 8,910,000         | 6,598,893         | 74.1           | 5,721,602         | 86.7             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>29,994,828</b> | <b>32,594,676</b> | <b>108.7</b>   | <b>30,657,967</b> | <b>94.1</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>16,400,384</b> | <b>12,749,682</b> | <b>77.7</b>    | <b>13,874,312</b> | <b>108.8</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>10,200,000</b> | <b>7,719,627</b>  | <b>75.7</b>    | <b>9,302,297</b>  | <b>120.5</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>6,200,384</b>  | <b>5,030,055</b>  | <b>81.1</b>    | <b>4,572,015</b>  | <b>90.9</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>5,818,094</b>  | <b>3,379,366</b>  | <b>58.1</b>    | <b>4,494,820</b>  | <b>133.0</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>382,290</b>    | <b>1,650,689</b>  | <b>431.8</b>   | <b>77,195</b>     | <b>4.7</b>       |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 405                            | Road Rehabilitation             | 6,704,612        | 87         |
| 260                            | Market Relocation               | 673,015          | 9          |
| 900                            | Water Reticulation              | 242,000          | 3          |
| 800                            | CULVERTS MOULDS                 | 100,000          | 1          |
| 0                              |                                 | 0                | 0          |
|                                | All Other Projects (0 projects) | 0                | 0          |
|                                | <b>TOTAL</b>                    | <b>7,719,627</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                        |                  |            |
|----------------------------|----------------------------------------|------------------|------------|
| Code                       | Project Description                    | Amount (KShs)    | %          |
| 900                        | Purchase of Civic Vehicle              | 1,635,297        | 18         |
| 106                        | Water Rehabilitation                   | 1,600,000        | 17         |
| 500                        | Construction of Classrooms             | 1,400,000        | 15         |
| 405                        | Nenderu Shoping Centre Rehabilitation  | 900,000          | 10         |
| 900                        | Drilling Borehole & Water Reticulation | 800,000          | 9          |
|                            | All Other Projects (8 projects)        | 2,967,000        | 32         |
|                            | <b>TOTAL</b>                           | <b>9,302,297</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 33.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 31.6  | 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:         | 92.8  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 108.7 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 75.7  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 58.1  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 211 Kehancha Municipal Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: KURIA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 110        | No of Councillors:  | 30        | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 16,769,060 | Total Civic Costs:  | 8,699,000 | Business Permit Base Value | 350 |
| Average/Employee:      | 152,446    | Average/Councillor: | 289,967   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 31,093,541        | 30,720,418        | 99             | 34,108,200        | 111.0            |
| Road Maintenance Levy Fund (RMLF)    | 1,653,164         | 1,653,164         | 100.0          | 1,950,000         | 118.0            |
| Sub-Total                            | 32,746,705        | 32,373,582        | 98.9           | 36,058,200        | 111.4            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 4,123,744         | 3,037,118         | 73.6           | 4,906,000         | 161.5            |
| Market Fees                          | 5,315,303         | 3,341,140         | 62.9           | 5,600,000         | 167.6            |
| Others                               | 20,993,625        | 18,745,851        | 113.9          | 16,460,198        | 87.8             |
| Sub-Total                            | 30,432,672        | 25,124,109        | 82.6           | 26,966,198        | 107.3            |
| <b>TOTAL REVENUES</b>                | <b>63,179,377</b> | <b>57,497,691</b> | <b>91.0</b>    | <b>63,024,398</b> | <b>109.6</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 8,699,000         | 8,699,000         | 100.0          | 2,449,000         | 28.2             |
| L A Personnel                        | 17,246,434        | 16,769,060        | 97.2           | 21,671,380        | 129.2            |
| L A Operations                       | 5,456,227         | 5,456,227         | 100.0          | 10,115,680        | 185.4            |
| L A Maintenance                      | 4,028,164         | 4,028,164         | 100.0          | 2,475,000         | 61.4             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>35,429,825</b> | <b>34,952,451</b> | <b>98.7</b>    | <b>36,711,060</b> | <b>105.0</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>27,749,552</b> | <b>22,545,240</b> | <b>81.2</b>    | <b>26,313,338</b> | <b>116.7</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>21,384,225</b> | <b>21,084,284</b> | <b>98.6</b>    | <b>12,715,275</b> | <b>60.3</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>6,365,327</b>  | <b>1,460,956</b>  | <b>23.0</b>    | <b>13,598,063</b> | <b>930.8</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,933,862</b>  | <b>6,933,862</b>  | <b>358.5</b>   | <b>6,302,440</b>  | <b>90.9</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>4,431,465</b>  | <b>-5,472,906</b> |                | <b>7,295,623</b>  |                  |

| Implemented Projects 2006/2007 |                                 |                   |            |
|--------------------------------|---------------------------------|-------------------|------------|
| Code                           | Project Description             | Amount (KShs)     | %          |
| 260                            | New Kehancha Market             | 8,756,350         | 42         |
| 405                            | Rural Access Roads              | 3,587,934         | 17         |
| 700                            | Municipal Sports Ground         | 2,000,000         | 9          |
| 905                            | Water sSprings & Wells          | 1,650,000         | 8          |
| 360                            | Civic Car                       | 1,600,000         | 8          |
|                                | All Other Projects (9 projects) | 3,490,000         | 17         |
|                                | <b>TOTAL</b>                    | <b>21,084,284</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 405                        | RURAL ACCESS ROADS               | 3,595,275         | 28         |
| 260                        | NEW KEHANCHA MARKET              | 2,400,000         | 19         |
| 360                        | REVENUE VAN                      | 1,800,000         | 14         |
| 905                        | WATER SPRINGS & WELLS            | 1,650,000         | 13         |
| 205                        | WARD OFFICES CONSTRUCTION & RENT | 1,440,000         | 11         |
|                            | All Other Projects (4 projects)  | 1,830,000         | 14         |
|                            | <b>TOTAL</b>                     | <b>12,715,275</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                   | 45.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 57.3  | 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         | 82.6  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 98.7  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:  | 98.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:      | 358.5 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 216 Kejyo County Council**  
**Province: RIFT VALLEY Summary Profile Fiscal Year 2006/2007**

**District: KEIYO**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 31         | No. of Councillors: | 28        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 10,858,047 | Total Civic Costs:  | 7,824,268 | Business Permit Base Value | 300 |
| Average/Employee:      | 350,260    | Average/Councillor: | 279,438   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 19,988,870        | 19,988,870        | 100            | 21,846,498        | 109.3            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 19,988,870        | 19,988,870        | 100.0          | 21,846,498        | 109.3            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 4,634,760         | 12,500,000        | 269.7          | 4,634,760         | 37.1             |
| Property Rates                       | 1,570,290         | 1,742,027         | 110.9          | 1,470,290         | 84.4             |
| Single Business Permit               | 2,500,000         | 2,068,900         | 82.8           | 2,500,000         | 120.8            |
| Market Fees                          | 379,500           | 339,200           | 89.4           | 350,000           | 103.2            |
| Others                               | 3,986,629         | 7,320,999         | 119.7          | 6,117,461         | 83.6             |
| Sub-Total                            | 13,071,179        | 23,971,126        | 183.4          | 15,072,511        | 62.9             |
| <b>TOTAL REVENUES</b>                | <b>33,060,049</b> | <b>43,959,996</b> | <b>133.0</b>   | <b>36,919,009</b> | <b>84.0</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 7,710,000         | 7,824,268         | 101.5          | 7,816,800         | 99.9             |
| L A Personnel                        | 8,346,387         | 10,858,047        | 130.1          | 12,008,432        | 110.6            |
| L A Operations                       | 2,527,725         | 3,555,246         | 140.7          | 4,098,025         | 115.3            |
| L A Maintenance                      | 299,000           | 386,303           | 129.2          | 311,000           | 80.5             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>18,883,112</b> | <b>22,623,864</b> | <b>119.8</b>   | <b>24,234,257</b> | <b>107.1</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>14,176,937</b> | <b>21,336,132</b> | <b>150.5</b>   | <b>12,684,752</b> | <b>59.5</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>7,455,000</b>  | <b>18,242,271</b> | <b>244.7</b>   | <b>8,530,000</b>  | <b>46.8</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>6,721,937</b>  | <b>3,093,861</b>  | <b>46.0</b>    | <b>4,154,752</b>  | <b>134.3</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>4,815,900</b>  | <b>7,779,007</b>  | <b>161.5</b>   | <b>5,821,700</b>  | <b>74.8</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,906,037</b>  | <b>-4,685,146</b> |                | <b>-1,666,948</b> | <b>35.6</b>      |

| Implemented Projects 2006/2007 |                                 |                   |            |
|--------------------------------|---------------------------------|-------------------|------------|
| Code                           | Project Description             | Amount (KShs)     | %          |
| 360                            | PURCHASE OF GRADER              | 15,900,000        | 87         |
| 100                            | VALUATION ROLL                  | 540,320           | 3          |
| 500                            | FUNDING OF PRIMARY SCHOOLS      | 398,983           | 2          |
| 500                            | FUNDING OF NURSERY SCHOOLS      | 331,218           | 2          |
| 900                            | WATER PROJECTS                  | 235,990           | 1          |
|                                | All Other Projects (8 projects) | 835,760           | 5          |
| <b>TOTAL</b>                   |                                 | <b>18,242,271</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                     |                  |            |
|----------------------------|-------------------------------------|------------------|------------|
| Code                       | Project Description                 | Amount (KShs)    | %          |
| 360                        | Purchase of a Civic car             | 2,300,000        | 27         |
| 999                        | Planning of Centers                 | 1,000,000        | 12         |
| 999                        | Artical Insemination and Acaracides | 800,000          | 9          |
| 999                        | Tea/Coffee Seedlings                | 750,000          | 9          |
| 100                        | Valuation Roll                      | 700,000          | 8          |
|                            | All Other Projects (9 projects)     | 2,980,000        | 35         |
| <b>TOTAL</b>               |                                     | <b>8,530,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 61.0  | 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:                             | 34.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 183.4 | Total Local Revenues 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:   | 244.7 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 161.5 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 221 Kendu Bay Town Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: RACHUONYO**

(Values in KShs)

|                        |           |                     |         |                            |     |
|------------------------|-----------|---------------------|---------|----------------------------|-----|
| No. of Employees:      | 30        | No. of Councillors: | 8       | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 2,615,842 | Total Civic Costs:  | 915,235 | Business Permit Base Value | 500 |
| Average/Employee:      | 87,195    | Average/Councillor: | 114,404 |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 6,339,554    | 6,339,554        | 100            | 6,825,334    | 107.7            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 6,339,554    | 6,339,554        | 100.0          | 6,825,334    | 107.7            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 280,046      | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 200,054      | 88,297           | 44.1           | 48,000       | 54.4             |
| Single Business Permit               | 600,000      | 809,615          | 134.9          | 700,000      | 86.5             |
| Market Fees                          | 600,818      | 1,035,732        | 172.4          | 1,190,000    | 114.9            |
| Others                               | 1,037,900    | 1,280,100        | 142.1          | 900,896      | 70.4             |
| Sub-Total                            | 2,718,818    | 3,213,744        | 118.2          | 2,838,896    | 88.3             |
| <b>TOTAL REVENUES</b>                | 9,058,372    | 9,553,298        | 105.5          | 9,664,230    | 101.2            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 1,139,600    | 915,235          | 80.3           | 1,730,800    | 189.1            |
| L A Personnel                        | 4,050,276    | 2,615,842        | 64.6           | 6,375,055    | 243.7            |
| L A Operations                       | 250,000      | 1,679,696        | 671.9          | 2,164,225    | 128.8            |
| L A Maintenance                      | 30,000       | 127,973          | 426.6          | 1,095,000    | 855.6            |
| <b>TOTAL Recurrent Expenditures</b>  | 5,469,876    | 5,338,746        | 97.6           | 11,365,080   | 212.9            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 3,588,496    | 4,214,552        | 117.4          | -1,700,850   |                  |
| <b>CAPITAL EXPENDITURES</b>          | 2,165,054    | 2,424,018        | 112.0          | 3,000,000    | 123.8            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 1,423,442    | 1,790,534        | 125.8          | -4,700,850   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 1,777,509    | 1,856,617        | 104.5          | 1,011,871    | 54.5             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | -354,067     | -66,083          | 18.7           | -5,712,721   | 8,644.8          |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 900                            | TOWN HALL AND OFFICES           | 978,708       | 40  |
| 240                            | CONSTRUCTION MAGAO DISPENSARY   | 548,637       | 23  |
| 300                            | COMPUTERS AND TRAINING          | 400,000       | 17  |
| 205                            | REHABILITATION ALAW RACH HALL   | 220,601       | 9   |
| 400                            | DONATION TO NYANGAJO BRIDGE     | 110,536       | 5   |
|                                | All Other Projects (2 projects) | 165,536       | 7   |
|                                | <b>TOTAL</b>                    | 2,424,018     | 100 |

| Planned Projects 2007/2008 |                                             |               |     |
|----------------------------|---------------------------------------------|---------------|-----|
| Code                       | Project Description                         | Amount (KShs) | %   |
| 999                        | Fish Cooling Plant                          | 1,430,000     | 48  |
| 350                        | Motor Vehicle                               | 800,000       | 27  |
| 240                        | CONSTRUCTION OF MAGAWO DISPENSARY           | 231,000       | 8   |
| 900                        | Architectural Supervision Fee for Town Hall | 189,000       | 6   |
| 405                        | Bus Parking Bay                             | 150,000       | 5   |
|                            | All Other Projects (2 projects)             | 200,000       | 7   |
|                            | <b>TOTAL</b>                                | 3,000,000     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 68.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 28.5  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 17.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 118.2 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 97.6  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 112.0 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 104.5 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 226 Kericho Municipal Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: KERICHO**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 217        | No. of Councillors: | 20        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 41,560,008 | Total Civic Costs:  | 9,340,969 | Business Permit Base Value | 500 |
| Average/Employee:      | 191,521    | Average/Councillor: | 467,048   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 29,504,018   | 29,504,018       | 100            | 32,444,903   | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 5,391,194    | 9,285,599        | 172.2          | 4,064,241    | 43.8             |
| Sub-Total                            | 34,895,212   | 38,789,617       | 111.2          | 36,509,144   | 94.1             |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 16,000,000   | 9,000,000        | 56.3           | 9,624,012    | 106.9            |
| Property Rates                       | 15,763,389   | 14,802,501       | 93.9           | 15,763,389   | 106.5            |
| Single Business Permit               | 3,500,000    | 5,599,617        | 160.0          | 3,500,000    | 62.5             |
| Market Fees                          | 5,023,850    | 6,774,145        | 134.8          | 6,814,868    | 100.6            |
| Others                               | 43,510,661   | 36,575,584       | 137.7          | 26,565,000   | 72.6             |
| Sub-Total                            | 83,797,900   | 72,751,847       | 86.8           | 62,267,269   | 85.6             |
| <b>TOTAL REVENUES</b>                | 118,693,112  | 111,541,464      | 94.0           | 98,776,413   | 88.6             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 10,129,117   | 9,340,969        | 92.2           | 8,682,448    | 93.0             |
| L A Personnel                        | 36,110,322   | 41,560,008       | 115.1          | 52,233,406   | 125.7            |
| L A Operations                       | 33,620,296   | 21,840,520       | 65.0           | 24,971,788   | 114.3            |
| L A Maintenance                      | 4,685,100    | 4,100,903        | 87.5           | 3,010,350    | 73.4             |
| TOTAL Recurrent Expenditures         | 84,544,835   | 76,842,400       | 90.9           | 88,897,992   | 115.7            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 34,148,277   | 34,699,064       | 101.6          | 9,878,421    | 28.5             |
| <b>CAPITAL EXPENDITURES</b>          | 17,702,411   | 14,237,258       | 80.4           | 18,415,591   | 129.3            |
| <b>LOAN REPAYMENTS</b>               | 3,844,962    | 2,500,000        | 65.0           | 3,000,000    | 120.0            |
| <b>NET SURPLUS/DEFICITS</b>          | 20,290,828   | 17,961,806       | 88.5           | -11,537,170  |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 11,901,607   | 11,444,726       | 96.2           | 8,600,000    | 75.1             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 8,389,221    | 6,517,080        | 77.7           | -20,137,170  |                  |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 500                            | CONSTRUCTION OF SCHOOL           | 2,906,995     | 20  |
| 400                            | UP-GRADING ROADS                 | 2,496,000     | 18  |
| 500                            | CONSTRUCTION OF NURSERY SCHOOL   | 1,572,300     | 11  |
| 500                            | BURSARY                          | 1,115,700     | 8   |
| 250                            | NATIONAL HOUSING CORPORATION     | 1,000,000     | 7   |
|                                | All Other Projects (24 projects) | 5,146,263     | 36  |
|                                | <b>TOTAL</b>                     | 14,237,258    | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 500                        | CONSTRUCTION OF SCHOOLS         | 8,461,573     | 46  |
| 605                        | SKIP LOADER AND SKIPS           | 3,000,000     | 16  |
| 405                        | ROAD MAINTENANCE                | 1,370,000     | 7   |
| 265                        | CONSTRUCTION OF MARKET          | 1,200,000     | 7   |
| 240                        | COMPLETION OF DESPENSARY        | 1,020,000     | 6   |
|                            | All Other Projects (9 projects) | 3,364,018     | 18  |
|                            | <b>TOTAL</b>                    | 18,415,591    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |      |                                                                                      |
|------------------------------------------|------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 43.6 | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 50.0 | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 12.2 | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 86.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 90.9 | 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:       | 96.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 231 Keroka Town Council**  
**Province: NYANZA Summary Profile Fiscal Year 2006/2007**  
**District: KISII**  
(Values in KShs)

|                                   |                              |                                |
|-----------------------------------|------------------------------|--------------------------------|
| No. of Employees: 67              | No. of Councillors: 13       | Business Permit Schedule: 9    |
| Total Yearly Salaries: 11,928,640 | Total Civic Costs: 2,079,614 | Business Permit Base Value 400 |
| Average/Employee: 178,039         | Average/Councillor: 159,970  |                                |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 10,352,510        | 10,352,510        | 100            | 11,255,167        | 108.7            |
| Road Maintenance Levy Fund (RMLF)    | 1,600,000         | 1,600,000         | 100.0          | 397,866           | 24.9             |
| Sub-Total                            | 11,952,510        | 11,952,510        | 100.0          | 11,653,033        | 97.5             |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 2,000,000         | 1,648,300         | 82.4           | 2,500,000         | 151.7            |
| Market Fees                          | 3,295,000         | 3,678,080         | 111.6          | 3,161,234         | 85.9             |
| Others                               | 3,601,522         | 4,962,870         | 100.3          | 4,946,000         | 99.7             |
| Sub-Total                            | 8,896,522         | 10,289,250        | 115.7          | 10,607,234        | 103.1            |
| <b>TOTAL REVENUES</b>                | <b>20,849,032</b> | <b>22,241,760</b> | <b>106.7</b>   | <b>22,260,267</b> | <b>100.1</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,400,000         | 2,079,614         | 86.7           | 3,968,000         | 190.8            |
| L A Personnel                        | 9,314,128         | 11,928,640        | 128.1          | 10,799,615        | 90.5             |
| L A Operations                       | 1,603,710         | 2,101,318         | 131.0          | 3,550,000         | 168.9            |
| L A Maintenance                      | 659,925           | 1,876,811         | 284.4          | 560,000           | 29.8             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>13,977,763</b> | <b>17,986,383</b> | <b>128.7</b>   | <b>18,877,615</b> | <b>105.0</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>6,871,269</b>  | <b>4,255,377</b>  | <b>61.9</b>    | <b>3,382,652</b>  | <b>79.5</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>4,797,607</b>  | <b>4,214,633</b>  | <b>87.8</b>    | <b>4,490,548</b>  | <b>106.5</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,073,662</b>  | <b>40,744</b>     | <b>2.0</b>     | <b>-1,107,896</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,054,903</b>  | <b>6,958,199</b>  | <b>338.6</b>   | <b>2,226,026</b>  | <b>32.0</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>18,759</b>     | <b>-6,917,455</b> |                | <b>-3,333,922</b> | <b>48.2</b>      |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 400                            | Roads Construction              | 3,270,233        | 78         |
| 260                            | Market Stalls                   | 944,400          | 22         |
|                                |                                 | 0                | 0          |
| 0                              |                                 | 0                | 0          |
| 0                              |                                 | 0                | 0          |
|                                | All Other Projects (0 projects) | 0                | 0          |
| <b>TOTAL</b>                   |                                 | <b>4,214,633</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 230                        | JUAKALI SHADES                  | 2,251,033        | 50         |
| 405                        | Rehabilitation of roads         | 1,239,515        | 28         |
| 235                        | Construction of market stalls   | 1,000,000        | 22         |
|                            |                                 | 0                | 0          |
|                            |                                 | 0                | 0          |
|                            | All Other Projects (0 projects) | 0                | 0          |
| <b>TOTAL</b>               |                                 | <b>4,490,548</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 62.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 38.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 11.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 115.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 128.7 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 87.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 338.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 236 Kerugoya/Kutus Municipal Council**

Province: CENTRAL

**Summary Profile Fiscal Year 2006/2007**

District: KIRINYAGA

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 122        | No. of Councillors: | 9         | Business Permit Schedule:  | 12  |
| Total Yearly Salaries: | 31,795,600 | Total Civic Costs:  | 5,141,682 | Business Permit Base Value | 700 |
| Average/Employee:      | 260,620    | Average/Councillor: | 571,298   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 14,546,007        | 14,546,007        | 100            | 15,916,379        | 109.4            |
| Road Maintenance Levy Fund (RMLF)    | 1,500,000         | 2,047,961         | 136.5          | 1,130,645         | 55.2             |
| Sub-Total                            | 16,046,007        | 16,593,968        | 103.4          | 17,047,024        | 102.7            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 332,744           | 0                 | 0.0            | 622,776           | 0.0              |
| Property Rates                       | 2,072,000         | 2,824,992         | 136.3          | 2,800,000         | 99.1             |
| Single Business Permit               | 9,320,000         | 10,058,783        | 107.9          | 10,602,000        | 105.4            |
| Market Fees                          | 4,700,000         | 4,249,505         | 90.4           | 4,280,000         | 100.7            |
| Others                               | 15,240,167        | 18,616,025        | 86.9           | 21,431,145        | 115.1            |
| Sub-Total                            | 31,664,911        | 35,749,305        | 112.9          | 39,735,921        | 111.2            |
| <b>TOTAL REVENUES</b>                | <b>47,710,918</b> | <b>52,343,273</b> | <b>109.7</b>   | <b>56,782,945</b> | <b>108.5</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 4,979,000         | 5,141,682         | 103.3          | 5,047,000         | 98.2             |
| L A Personnel                        | 20,843,962        | 31,795,600        | 152.5          | 29,311,499        | 92.2             |
| L A Operations                       | 9,791,270         | 9,283,099         | 94.8           | 10,714,200        | 115.4            |
| L A Maintenance                      | 1,077,000         | 1,494,821         | 138.8          | 4,686,266         | 313.5            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>36,691,232</b> | <b>47,715,202</b> | <b>130.0</b>   | <b>49,758,965</b> | <b>104.3</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>11,019,686</b> | <b>4,628,071</b>  | <b>42.0</b>    | <b>7,023,980</b>  | <b>151.8</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>10,411,800</b> | <b>6,165,200</b>  | <b>59.2</b>    | <b>12,300,000</b> | <b>199.5</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>607,886</b>    | <b>-1,537,129</b> |                | <b>-5,276,020</b> | <b>343.2</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>813,195</b>    | <b>6,387,307</b>  | <b>785.5</b>   | <b>4,586,216</b>  | <b>71.8</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-205,309</b>   | <b>-7,924,436</b> | <b>3,859.8</b> | <b>-9,862,236</b> | <b>124.5</b>     |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 900                            | Kerugoya South water project    | 1,645,846        | 21         |
| 400                            | Grading access roads            | 1,273,350        | 21         |
| 300                            | Purchase of computers           | 514,256          | 8          |
| 900                            | Nduini water project            | 460,680          | 7          |
| 350                            | Purchase of refuse trailer      | 411,800          | 7          |
|                                | All Other Projects (8 projects) | 1,859,268        | 30         |
|                                | <b>TOTAL</b>                    | <b>6,165,200</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 265                        | KERUGOYA MARKET REHABILITATION   | 7,000,000         | 57         |
| 999                        | STAFF RATIONALIZATION            | 2,000,000         | 16         |
| 605                        | ENVIRONMENTAL AUDIT              | 500,000           | 4          |
| 999                        | STAFF TRAINING AND DEVELOPMENT   | 500,000           | 4          |
| 605                        | CLEANLINESS PROGRAMME            | 400,000           | 3          |
|                            | All Other Projects (10 projects) | 1,900,000         | 15         |
|                            | <b>TOTAL</b>                     | <b>12,300,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 54.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 59.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 10.8  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 112.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 130.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 59.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 785.5 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 241 Kiambu County Council**

**Province: CENTRAL**

**Summary Profile Fiscal Year 2006/2007**

**District: KIAMBU**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 141        | No. of Councillors: | 26        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 36,734,655 | Total Civic Costs:  | 7,053,471 | Business Permit Base Value | 300 |
| Average/Employee:      | 260,529    | Average/Councillor: | 271,287   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 56,647,141   | 56,647,141       | 100            | 62,186,744   | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 56,647,141   | 56,647,141       | 100.0          | 62,186,744   | 109.8            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 1,716,291    | 391,279          | 22.8           | 903,766      | 231.0            |
| Property Rates                       | 45,000       | 152,223          | 338.3          | 100,000      | 65.7             |
| Single Business Permit               | 19,000,000   | 20,423,358       | 107.5          | 19,480,000   | 95.4             |
| Market Fees                          | 1,915,848    | 7,781,935        | 406.2          | 7,950,000    | 102.2            |
| Others                               | 28,473,884   | 16,470,775       | 196.6          | 8,376,700    | 50.9             |
| Sub-Total                            | 51,151,023   | 45,219,570       | 88.4           | 36,810,466   | 81.4             |
| <b>TOTAL REVENUES</b>                | 107,798,164  | 101,866,711      | 94.5           | 98,997,210   | 97.2             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 10,338,000   | 7,053,471        | 68.2           | 9,551,000    | 135.4            |
| L A Personnel                        | 28,427,773   | 36,734,655       | 129.2          | 42,145,663   | 114.7            |
| L A Operations                       | 15,060,000   | 15,731,934       | 104.5          | 13,228,000   | 84.1             |
| L A Maintenance                      | 6,962,000    | 3,301,635        | 47.4           | 11,270,000   | 341.3            |
| TOTAL Recurrent Expenditures         | 60,787,773   | 62,821,695       | 103.3          | 76,194,663   | 121.3            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 47,010,391   | 39,045,016       | 83.1           | 22,802,547   | 58.4             |
| <b>CAPITAL EXPENDITURES</b>          | 37,049,600   | 38,791,424       | 104.7          | 12,900,000   | 33.3             |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 9,960,791    | 253,592          | 2.5            | 9,902,547    | 3,904.9          |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 9,600,000    | 7,965,055        | 83.0           | 9,800,000    | 123.0            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 360,791      | -7,711,463       |                | 102,547      |                  |

| Implemented Projects 2006/2007 |                                     |               |     |
|--------------------------------|-------------------------------------|---------------|-----|
| Code                           | Project Description                 | Amount (KShs) | %   |
| 800                            | Construction of markets /Bus park   | 14,194,481    | 37  |
| 800                            | Construction of markets /Bus park   | 14,194,481    | 37  |
| 200                            | Purchase of Land-Githunguri         | 1,800,000     | 5   |
| 605                            | Purchase of Land-Githunguri         | 1,800,000     | 5   |
| 900                            | Githioro -Gitithia (Water Drilling) | 1,000,000     | 3   |
|                                | All Other Projects (43 projects)    | 5,802,462     | 15  |
| <b>TOTAL</b>                   |                                     | 38,791,424    | 100 |

| Planned Projects 2007/2008 |                                             |               |     |
|----------------------------|---------------------------------------------|---------------|-----|
| Code                       | Project Description                         | Amount (KShs) | %   |
| 365                        | Purchase of Civic Vehicle                   | 3,000,000     | 23  |
| 405                        | Maint of all murram roads                   | 1,520,000     | 12  |
| 905                        | Rpair & Maint of graders                    | 1,500,000     | 12  |
| 405                        | Opening of Access Roads Nguirobi Scheme     | 600,000       | 5   |
| 900                        | Minja Water Project & Karweri water project | 600,000       | 5   |
|                            | All Other Projects (27 projects)            | 5,680,000     | 44  |
| <b>TOTAL</b>               |                                             | 12,900,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 39.6  | 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:                             | 11.2  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 88.4  | Total Local Revenues 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:   | 104.7 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 83.0  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 246 Kiambu Municipal Council**

**Province: CENTRAL**

**Summary Profile Fiscal Year 2006/2007**

**District: KIAMBU**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 164        | No. of Councillors: | 10        | Business Permit Schedule:  | 12  |
| Total Yearly Salaries: | 28,827,836 | Total Civic Costs:  | 4,772,058 | Business Permit Base Value | 700 |
| Average/Employee:      | 175,779    | Average/Councillor: | 477,206   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 19,557,175   | 19,557,175       | 100            | 21,427,531   | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 1,716,291    | 4,139,333        | 241.2          | 1,130,815    | 27.3             |
| Sub-Total                            | 21,273,466   | 23,696,508       | 111.4          | 22,558,346   | 95.2             |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 806,268      | 999,126          | 123.9          | 157,539      | 15.8             |
| Property Rates                       | 7,170,000    | 3,002,737        | 41.9           | 5,800,000    | 193.2            |
| Single Business Permit               | 15,307,000   | 12,057,705       | 78.8           | 16,381,902   | 135.9            |
| Market Fees                          | 5,250,000    | 7,209,572        | 137.3          | 3,629,000    | 50.3             |
| Others                               | 15,453,000   | 18,595,709       | 80.2           | 23,196,000   | 124.7            |
| Sub-Total                            | 43,986,268   | 41,864,849       | 95.2           | 49,164,441   | 117.4            |
| <b>TOTAL REVENUES</b>                | 65,259,734   | 65,561,357       | 100.5          | 71,722,787   | 109.4            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 6,329,000    | 4,772,058        | 75.4           | 4,910,000    | 102.9            |
| L A Personnel                        | 22,806,461   | 28,827,836       | 126.4          | 36,165,574   | 125.5            |
| L A Operations                       | 17,421,966   | 7,776,105        | 44.6           | 11,948,400   | 153.7            |
| L A Maintenance                      | 4,230,000    | 3,705,739        | 87.6           | 6,605,466    | 178.2            |
| <b>TOTAL Recurrent Expenditures</b>  | 50,787,427   | 45,081,738       | 88.8           | 59,629,440   | 132.3            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 14,472,307   | 20,479,619       | 141.5          | 12,093,347   | 59.1             |
| <b>CAPITAL EXPENDITURES</b>          | 10,123,466   | 10,032,973       | 99.1           | 9,127,530    | 91.0             |
| <b>LOAN REPAYMENTS</b>               | 0            | 120,000          | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 4,348,841    | 10,326,646       | 237.5          | 2,965,817    | 28.7             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 11,150,000   | 9,932,697        | 89.1           | 12,300,000   | 123.8            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | -6,801,159   | 393,949          |                | -9,334,183   |                  |

| Implemented Projects 2006/2007 |                                           |               |     |
|--------------------------------|-------------------------------------------|---------------|-----|
| Code                           | Project Description                       | Amount (KShs) | %   |
| 405                            | Repair of Kangoya/Ndumberi road           | 2,233,911     | 22  |
| 405                            | Rehabilitation of Access Roads            | 1,929,468     | 19  |
| 260                            | Mayors Civic Car                          | 1,418,571     | 14  |
| 905                            | Water PROJECTS                            | 1,236,900     | 12  |
| 400                            | Contribution to Road Maintenance Levy A/C | 650,000       | 6   |
|                                | All Other Projects (10 projects)          | 2,564,123     | 26  |
|                                | <b>TOTAL</b>                              | 10,032,973    | 100 |

| Planned Projects 2007/2008 |                                            |               |     |
|----------------------------|--------------------------------------------|---------------|-----|
| Code                       | Project Description                        | Amount (KShs) | %   |
| 265                        | Kangangi Market Extension                  | 3,000,000     | 33  |
| 100                        | Valuation of Council Assets                | 1,000,000     | 11  |
| 400                        | Contribution to Roads maintenance Projects | 770,877       | 8   |
| 315                        | Purchase of Office Equipments              | 556,653       | 6   |
| 999                        | Construction of Police Post                | 550,000       | 6   |
|                            | All Other Projects (13 projects)           | 3,250,000     | 36  |
|                            | <b>TOTAL</b>                               | 9,127,530     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |      |                                                                                      |
|------------------------------------------|------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 47.8 | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 43.1 | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 10.6 | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 95.2 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 88.8 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 99.1 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 89.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 251 Kikuyu Town Council**  
**Province: CENTRAL Summary Profile Fiscal Year 2006/2007**  
**District: KIAMBU**  
(Values in KShs)

|                                   |                              |                                |
|-----------------------------------|------------------------------|--------------------------------|
| No. of Employees: 164             | No. of Councillors: 8        | Business Permit Schedule: 8    |
| Total Yearly Salaries: 37,937,918 | Total Civic Costs: 3,337,175 | Business Permit Base Value 350 |
| Average/Employee: 231,329         | Average/Councillor: 417,147  |                                |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 29,478,992        | 29,478,992        | 100            | 32,296,094        | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 29,478,992        | 29,478,992        | 100.0          | 32,296,094        | 109.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 550,692           | 550,692           | 100.0          | 0                 | 0.0              |
| Property Rates                       | 1,480,000         | 0                 | 0.0            | 1,480,000         | 0.0              |
| Single Business Permit               | 15,550,000        | 25,019,356        | 160.9          | 15,750,000        | 63.0             |
| Market Fees                          | 13,176,185        | 14,461,696        | 109.8          | 14,125,000        | 97.7             |
| Others                               | 11,763,500        | 7,826,395         | 52.7           | 14,851,500        | 189.8            |
| Sub-Total                            | 42,520,377        | 47,858,139        | 112.6          | 46,206,500        | 96.5             |
| <b>TOTAL REVENUES</b>                | <b>71,999,369</b> | <b>77,337,131</b> | <b>107.4</b>   | <b>78,502,594</b> | <b>101.5</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 3,860,000         | 3,337,175         | 86.5           | 3,778,000         | 113.2            |
| L A Personnel                        | 25,434,362        | 37,937,918        | 149.2          | 37,500,961        | 98.8             |
| L A Operations                       | 14,937,000        | 13,773,131        | 92.2           | 12,342,805        | 89.6             |
| L A Maintenance                      | 5,985,000         | 1,975,562         | 33.0           | 4,155,000         | 210.3            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>50,216,362</b> | <b>57,023,786</b> | <b>113.6</b>   | <b>57,776,766</b> | <b>101.3</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>21,783,007</b> | <b>20,313,345</b> | <b>93.3</b>    | <b>20,725,828</b> | <b>102.0</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>16,853,660</b> | <b>16,374,109</b> | <b>97.2</b>    | <b>11,167,153</b> | <b>68.2</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>4,929,347</b>  | <b>3,939,236</b>  | <b>79.9</b>    | <b>9,558,675</b>  | <b>242.7</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>7,203,123</b>  | <b>7,717,938</b>  | <b>107.1</b>   | <b>12,047,660</b> | <b>156.1</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-2,273,776</b> | <b>-3,778,702</b> | <b>166.2</b>   | <b>-2,488,985</b> | <b>65.9</b>      |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 100                            | LapTrust-debt resolution         | 7,973,860         | 49         |
| 400                            | Gakobu-Ndumbu-ini road           | 1,306,745         | 8          |
| 240                            | Wangige Health centre            | 957,931           | 6          |
| 900                            | Ruku water project               | 916,089           | 6          |
| 400                            | Kerwa-Kanyanjara road            | 827,793           | 5          |
|                                | All Other Projects (11 projects) | 4,391,691         | 27         |
|                                | <b>TOTAL</b>                     | <b>16,374,109</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 105                        | VALUATION OF COUNCILS ASSET      | 2,000,000         | 18         |
| 450                        | KIHURURU-THINGATI ROAD           | 1,200,000         | 11         |
| 260                        | STEET LIGHTING                   | 1,000,000         | 9          |
| 450                        | UKU-GITUAMBA ROAD                | 816,715           | 7          |
| 450                        | KIBICHIKU-WANGIGE ROAD           | 816,715           | 7          |
|                            | All Other Projects (15 projects) | 5,333,723         | 48         |
|                            | <b>TOTAL</b>                     | <b>11,167,153</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 43.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 47.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 5.9   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 112.6 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 113.6 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 97.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 107.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 256 Kilifi County Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: COAST

District: KILIFI

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 89         | No. of Councillors: | 36         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 24,047,096 | Total Civic Costs:  | 15,545,605 | Business Permit Base Value | 350 |
| Average/Employee:      | 270,192    | Average/Councillor: | 431,822    |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 79,964,790   | 79,964,790       | 100            | 87,943,532   | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 79,964,790   | 79,964,790       | 100.0          | 87,943,532   | 110.0            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 6,000,700    | 5,089,067        | 84.8           | 6,000,700    | 117.9            |
| Property Rates                       | 800,000      | 3,688,381        | 461.0          | 1,150,000    | 31.2             |
| Single Business Permit               | 6,000,000    | 7,613,853        | 126.9          | 7,000,000    | 91.9             |
| Market Fees                          | 900,000      | 423,108          | 47.0           | 870,000      | 205.6            |
| Others                               | 38,096,000   | 38,963,517       | 189.9          | 20,517,000   | 52.7             |
| Sub-Total                            | 51,796,700   | 55,777,926       | 107.7          | 35,537,700   | 63.7             |
| <b>TOTAL REVENUES</b>                | 131,761,490  | 135,742,716      | 103.0          | 123,481,232  | 91.0             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 16,692,300   | 15,545,605       | 93.1           | 16,092,000   | 103.5            |
| L A Personnel                        | 16,512,186   | 24,047,096       | 145.6          | 24,450,218   | 101.7            |
| L A Operations                       | 31,637,780   | 26,750,929       | 84.6           | 28,714,500   | 107.3            |
| L A Maintenance                      | 5,945,000    | 5,604,069        | 94.3           | 4,750,000    | 84.8             |
| <b>TOTAL Recurrent Expenditures</b>  | 70,787,266   | 71,947,699       | 101.6          | 74,006,718   | 102.9            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 60,974,224   | 63,795,017       | 104.6          | 49,474,514   | 77.6             |
| <b>CAPITAL EXPENDITURES</b>          | 52,060,183   | 30,546,111       | 58.7           | 39,550,000   | 129.5            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 8,914,041    | 33,248,906       | 373.0          | 9,924,514    | 29.8             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 7,000,000    | 14,367,371       | 205.2          | 9,617,955    | 66.9             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 1,914,041    | 18,881,535       | 986.5          | 308,559      | 1.6              |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 900                            | WATER TANKS/PIPED WATER         | 6,598,196     | 22  |
| 240                            | CONSTRUCTION OF DISPENSARIES    | 6,241,646     | 20  |
| 360                            | PURCHASE OF MOTOR VEHICLE       | 5,828,000     | 19  |
| 405                            | ROADS REHABILITATION            | 4,069,415     | 13  |
| 500                            | CONSTRUCTION/CLASSROOMS         | 2,722,791     | 9   |
|                                | All Other Projects (5 projects) | 5,086,063     | 17  |
|                                | <b>TOTAL</b>                    | 30,546,111    | 100 |

| Planned Projects 2007/2008 |                                  |               |     |
|----------------------------|----------------------------------|---------------|-----|
| Code                       | Project Description              | Amount (KShs) | %   |
| 999                        | PURCHASE MTWAPA PLOT             | 15,000,000    | 38  |
| 360                        | PURCHASE OF MOTOR VEHICLE        | 4,000,000     | 10  |
| 205                        | CHAMBER/OFFICE REFURBISHMENT     | 2,000,000     | 5   |
| 900                        | PIPED WATER                      | 1,500,000     | 4   |
| 100                        | PLANNING URBAN CENTRES           | 1,460,710     | 4   |
|                            | All Other Projects (32 projects) | 15,589,290    | 39  |
|                            | <b>TOTAL</b>                     | 39,550,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 27.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 54.3  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 21.8  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 107.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 101.6 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 58.7  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 205.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 261 Kilifi Town Council**  
**Province: COAST Summary Profile Fiscal Year 2006/2007 District: KILIFI**  
(Values in KShs)

|                                   |                              |                                |
|-----------------------------------|------------------------------|--------------------------------|
| No. of Employees: 68              | No. of Councillors: 10       | Business Permit Schedule: 10   |
| Total Yearly Salaries: 13,852,192 | Total Civic Costs: 3,386,217 | Business Permit Base Value 500 |
| Average/Employee: 203,709         | Average/Councillor: 338,622  |                                |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 27,947,591        | 27,947,591        | 100            | 30,734,570        | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 1,949,896         | 2,246,064         | 115.2          | 596,767           | 26.6             |
| Sub-Total                            | 29,897,487        | 30,193,655        | 101.0          | 31,331,337        | 103.8            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 1,404,806         | 0                 | 0.0            | 116,457           | 0.0              |
| Property Rates                       | 5,349,923         | 7,820,358         | 146.2          | 7,761,943         | 99.3             |
| Single Business Permit               | 3,219,088         | 4,860,092         | 151.0          | 3,345,357         | 68.8             |
| Market Fees                          | 1,537,118         | 1,426,483         | 92.8           | 1,980,640         | 138.8            |
| Others                               | 16,422,432        | 19,480,833        | 157.2          | 12,394,715        | 63.6             |
| Sub-Total                            | 27,933,367        | 33,587,766        | 120.2          | 25,599,112        | 76.2             |
| <b>TOTAL REVENUES</b>                | <b>57,830,854</b> | <b>63,781,421</b> | <b>110.3</b>   | <b>56,930,449</b> | <b>89.3</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 3,392,000         | 3,386,217         | 99.8           | 5,562,000         | 164.3            |
| L A Personnel                        | 11,902,811        | 13,852,192        | 116.4          | 19,486,672        | 140.7            |
| L A Operations                       | 7,282,200         | 3,974,069         | 54.6           | 5,513,980         | 138.7            |
| L A Maintenance                      | 5,368,906         | 1,242,045         | 23.1           | 4,884,122         | 393.2            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>27,945,917</b> | <b>22,454,523</b> | <b>80.3</b>    | <b>35,446,774</b> | <b>157.9</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>29,884,937</b> | <b>41,326,898</b> | <b>138.3</b>   | <b>21,483,675</b> | <b>52.0</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>21,995,512</b> | <b>11,669,286</b> | <b>53.1</b>    | <b>11,609,045</b> | <b>99.5</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>7,889,425</b>  | <b>29,657,612</b> | <b>375.9</b>   | <b>9,874,630</b>  | <b>33.3</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>3,995,900</b>  | <b>3,995,900</b>  | <b>100.0</b>   | <b>8,819,000</b>  | <b>220.7</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>3,893,525</b>  | <b>25,661,712</b> | <b>659.1</b>   | <b>1,055,630</b>  | <b>4.1</b>       |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 400                            | MURRAMING OF KONJORO ROAD        | 4,280,529         | 37         |
| 900                            | MADZIMATSONI WATER PROJECT       | 800,000           | 7          |
| 400                            | MUDZONGOLONI ROAD GRADING        | 800,000           | 7          |
| 900                            | WATER STORAGE TANKS-MIKINGIRINI  | 600,000           | 5          |
| 500                            | MNARANI PRIMARY CLASSROOMS       | 550,000           | 5          |
|                                | All Other Projects (17 projects) | 4,638,757         | 40         |
|                                | <b>TOTAL</b>                     | <b>11,669,286</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                          |                   |            |
|----------------------------|------------------------------------------|-------------------|------------|
| Code                       | Project Description                      | Amount (KShs)     | %          |
| 200                        | CONSTRUCTION OF HALL                     | 4,000,000         | 34         |
| 500                        | GIRLS' SECONDARY SCHOOL                  | 1,400,000         | 12         |
| 405                        | KENGA MUMBA KIBANDA - NGUMABO MBULU ROAD | 1,000,000         | 9          |
| 500                        | KIBAONI PRIMARY SCHOOL                   | 1,000,000         | 9          |
| 999                        | MILK COOLERS                             | 1,000,000         | 9          |
|                            | All Other Projects (5 projects)          | 3,209,045         | 28         |
|                            | <b>TOTAL</b>                             | <b>11,609,045</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 30.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 65.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 15.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 120.2 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 80.3  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 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             |



**L A CODE: 266 Kimilili Municipal Council**

**Summary Profile Fiscal Year 2006/2007**

**District: BUNGOMA**

**Province: WESTERN**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 143        | No. of Councillors: | 8         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 12,938,705 | Total Civic Costs:  | 2,300,977 | Business Permit Base Value | 500 |
| Average/Employee:      | 90,480     | Average/Councillor: | 287,622   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 17,691,627        | 17,691,627        | 100            | 19,358,803        | 109.4            |
| Road Maintenance Levy Fund (RMLF)    | 1,702,500         | 1,702,500         | 100.0          | 2,037,918         | 119.7            |
| Sub-Total                            | 19,394,127        | 19,394,127        | 100.0          | 21,396,721        | 110.3            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 78,514            | 0.0            | 157,700           | 200.9            |
| Single Business Permit               | 850,000           | 1,120,931         | 131.9          | 1,040,000         | 92.8             |
| Market Fees                          | 2,230,000         | 2,666,485         | 119.6          | 2,450,000         | 91.9             |
| Others                               | 7,779,700         | 9,412,182         | 101.7          | 9,258,400         | 98.4             |
| Sub-Total                            | 10,859,700        | 13,278,112        | 122.3          | 12,906,100        | 97.2             |
| <b>TOTAL REVENUES</b>                | <b>30,253,827</b> | <b>32,672,239</b> | <b>108.0</b>   | <b>34,302,821</b> | <b>105.0</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,093,000         | 2,300,977         | 109.9          | 1,467,000         | 63.8             |
| L A Personnel                        | 10,282,408        | 12,938,705        | 125.8          | 16,172,990        | 125.0            |
| L A Operations                       | 3,930,000         | 6,881,601         | 175.1          | 4,952,490         | 72.0             |
| L A Maintenance                      | 750,000           | 559,710           | 74.6           | 727,000           | 129.9            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>17,055,408</b> | <b>22,680,993</b> | <b>133.0</b>   | <b>23,319,480</b> | <b>102.8</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>13,198,419</b> | <b>9,991,246</b>  | <b>75.7</b>    | <b>10,983,341</b> | <b>109.9</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>9,398,028</b>  | <b>5,544,741</b>  | <b>59.0</b>    | <b>7,550,000</b>  | <b>136.2</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>300,000</b>    | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>3,800,391</b>  | <b>4,146,505</b>  | <b>109.1</b>   | <b>3,433,341</b>  | <b>82.8</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>3,526,000</b>  | <b>1,815,773</b>  | <b>51.5</b>    | <b>3,430,300</b>  | <b>188.9</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>274,391</b>    | <b>2,330,732</b>  | <b>849.4</b>   | <b>3,041</b>      | <b>0.1</b>       |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 350                            | Purchase of tractor             | 2,280,000        | 41         |
| 405                            | Roads                           | 1,394,973        | 25         |
| 905                            | Water supply                    | 608,000          | 11         |
| 500                            | School desks                    | 596,768          | 11         |
| 300                            | Computerization                 | 520,000          | 9          |
|                                | All Other Projects (4 projects) | 145,000          | 3          |
|                                | <b>TOTAL</b>                    | <b>5,544,741</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                         |                  |            |
|----------------------------|-----------------------------------------|------------------|------------|
| Code                       | Project Description                     | Amount (KShs)    | %          |
| 350                        | Purchase of Revenue Enhancement Vehicle | 2,800,000        | 37         |
| 405                        | Road Maintenance and Upgrading          | 2,547,397        | 34         |
| 300                        | Computerization and Networking          | 700,000          | 9          |
| 310                        | Sitabicha Rehabilitation Centre         | 500,000          | 7          |
| 905                        | Provision of Water                      | 500,000          | 7          |
|                            | All Other Projects (2 projects)         | 502,603          | 7          |
|                            | <b>TOTAL</b>                            | <b>7,550,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 46.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 44.3  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 10.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 122.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 133.0 | 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:       | 51.5  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 271 Kipkelion Town Council**  
**Province: RIFT VALLEY Summary Profile Fiscal Year 2006/2007** **District: KERICHO**  
(Values in KShs)

|                                  |                              |                                |
|----------------------------------|------------------------------|--------------------------------|
| No. of Employees: 16             | No. of Councilors: 10        | Business Permit Schedule: 10   |
| Total Yearly Salaries: 2,901,687 | Total Civic Costs: 2,331,255 | Business Permit Base Value 500 |
| Average/Employee: 181,355        | Average/Councillor: 233,126  |                                |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 8,407,753         | 8,407,753         | 100            | 9,110,127         | 108.4            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 8,407,753         | 8,407,753         | 100.0          | 9,110,127         | 108.4            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 48,745            | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 815,000           | 773,785           | 94.9           | 901,937           | 116.6            |
| Single Business Permit               | 780,000           | 684,255           | 87.7           | 497,065           | 72.6             |
| Market Fees                          | 960,000           | 1,645,315         | 171.4          | 1,086,000         | 66.0             |
| Others                               | 1,109,675         | 1,631,999         | 115.5          | 1,413,200         | 86.6             |
| Sub-Total                            | 3,713,420         | 4,735,354         | 127.5          | 3,898,202         | 82.3             |
| <b>TOTAL REVENUES</b>                | <b>12,121,173</b> | <b>13,143,107</b> | <b>108.4</b>   | <b>13,008,329</b> | <b>99.0</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,478,000         | 2,331,255         | 157.7          | 1,356,000         | 58.2             |
| L A Personnel                        | 2,954,018         | 2,901,687         | 98.2           | 5,126,723         | 176.7            |
| L A Operations                       | 3,076,715         | 2,667,643         | 86.7           | 2,683,199         | 100.6            |
| L A Maintenance                      | 1,116,000         | 219,604           | 19.7           | 643,333           | 293.0            |
| TOTAL Recurrent Expenditures         | 8,624,733         | 8,120,189         | 94.2           | 9,809,255         | 120.8            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>3,496,440</b>  | <b>5,022,918</b>  | <b>143.7</b>   | <b>3,199,074</b>  | <b>63.7</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,480,810</b>  | <b>1,864,898</b>  | <b>75.2</b>    | <b>3,700,000</b>  | <b>198.4</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>145,000</b>    | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,160,630</b>  | <b>3,158,020</b>  | <b>272.1</b>   | <b>-500,926</b>   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>108,000</b>    | <b>1,991,219</b>  | <b>1,843.7</b> | <b>1,481,329</b>  | <b>74.4</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,052,630</b>  | <b>1,166,801</b>  | <b>110.8</b>   | <b>-1,982,255</b> |                  |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 500                            | SCHOOLS                         | 756,037          | 41         |
| 900                            | LAND PURCHASE                   | 284,000          | 15         |
| 900                            | WATER PROJECTS                  | 284,000          | 15         |
| 240                            | DISPENSARIES                    | 192,000          | 10         |
| 999                            | CATTLE DIPS                     | 142,000          | 8          |
|                                | All Other Projects (5 projects) | 206,861          | 11         |
|                                | <b>TOTAL</b>                    | <b>1,864,898</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                   |                  |            |
|----------------------------|-----------------------------------|------------------|------------|
| Code                       | Project Description               | Amount (KShs)    | %          |
| 220                        | Bus Park                          | 1,000,000        | 27         |
| 510                        | Schools                           | 600,000          | 16         |
| 900                        | Water                             | 500,000          | 14         |
| 100                        | Strategic Plan                    | 500,000          | 14         |
| 255                        | Electrification of council houses | 450,000          | 12         |
|                            | All Other Projects (4 projects)   | 650,000          | 18         |
|                            | <b>TOTAL</b>                      | <b>3,700,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |         |                                                                                      |
|------------------------------------------|---------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 39.4    | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 24.6    | 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:         | 127.5   | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 94.2    | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 75.2    | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 1,843.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 276 Kipsigis County Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: KERICHO**

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 112        | No. of Councillors: | 42         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 24,041,390 | Total Civic Costs:  | 11,460,999 | Business Permit Base Value | 300 |
| Average/Employee:      | 214,655    | Average/Councillor: | 272,881    |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 51,118,031        | 51,118,031        | 100            | 56,090,063        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 51,118,031        | 51,118,031        | 100.0          | 56,090,063        | 109.7            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 2,814,000         | 600,950           | 21.4           | 2,814,000         | 468.3            |
| Property Rates                       | 0                 | 6,963,893         | 0.0            | 8,500,000         | 122.1            |
| Single Business Permit               | 4,500,000         | 3,479,010         | 77.3           | 3,800,000         | 109.2            |
| Market Fees                          | 5,200,000         | 3,563,441         | 68.5           | 4,400,000         | 123.5            |
| Others                               | 21,545,652        | 15,716,900        | 112.1          | 14,019,720        | 89.2             |
| Sub-Total                            | 34,059,652        | 30,324,194        | 89.0           | 33,533,720        | 110.6            |
| <b>TOTAL REVENUES</b>                | <b>85,177,683</b> | <b>81,442,225</b> | <b>95.6</b>    | <b>89,623,783</b> | <b>110.0</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 13,031,400        | 11,460,999        | 87.9           | 11,751,400        | 102.5            |
| L A Personnel                        | 21,038,435        | 24,041,390        | 114.3          | 33,216,795        | 138.2            |
| L A Operations                       | 16,763,284        | 15,934,122        | 95.1           | 13,308,533        | 83.5             |
| L A Maintenance                      | 6,685,420         | 5,909,978         | 88.4           | 6,400,000         | 108.3            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>57,518,539</b> | <b>57,346,489</b> | <b>99.7</b>    | <b>64,676,728</b> | <b>112.8</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>27,659,144</b> | <b>24,095,736</b> | <b>87.1</b>    | <b>24,947,055</b> | <b>103.5</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>13,228,800</b> | <b>10,740,000</b> | <b>81.2</b>    | <b>15,450,000</b> | <b>143.9</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>14,430,344</b> | <b>13,355,736</b> | <b>92.6</b>    | <b>9,497,055</b>  | <b>71.1</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>8,517,768</b>  | <b>7,917,108</b>  | <b>92.9</b>    | <b>8,962,378</b>  | <b>113.2</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>5,912,576</b>  | <b>5,438,628</b>  | <b>92.0</b>    | <b>534,677</b>    | <b>9.8</b>       |

| Implemented Projects 2006/2007 |                                       |                   |            |
|--------------------------------|---------------------------------------|-------------------|------------|
| Code                           | Project Description                   | Amount (KShs)     | %          |
| 400                            | Roads rehabilitation                  | 1,225,000         | 11         |
| 100                            | Strategic Plan                        | 480,000           | 4          |
| 505                            | Tunnel S.School                       | 450,000           | 4          |
| 505                            | Chaik Educational Enhancement Project | 450,000           | 4          |
| 245                            | Kapsoit dispensary                    | 320,000           | 3          |
|                                | All Other Projects (74 projects)      | 7,815,000         | 73         |
|                                | <b>TOTAL</b>                          | <b>10,740,000</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                   |            |
|----------------------------|---------------------------------|-------------------|------------|
| Code                       | Project Description             | Amount (KShs)     | %          |
| 505                        | Schools and offices             | 5,447,500         | 35         |
| 245                        | Dispensaries and Health centers | 2,827,500         | 18         |
| 360                        | Toyota Corrola                  | 2,000,000         | 13         |
| 260                        | Council Land                    | 1,600,000         | 10         |
| 260                        | Sondu covered market            | 1,500,000         | 10         |
|                            | All Other Projects (3 projects) | 2,075,000         | 13         |
|                            | <b>TOTAL</b>                    | <b>15,450,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |      |                                                                                      |
|------------------------------------------|------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 48.2 | 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:                             | 20.0 | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 89.0 | Total LocalRevenues compared to Planned Local Revenues                               |
| Recurrent Expenditure Performance Ratio: | 99.7 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 81.2 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 92.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



# L A CODE: 281 Kirinyaga County Council

Province: CENTRAL

Summary Profile Fiscal Year 2006/2007

District: KIRINYAGA

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 55         | No. of Councillors: | 26         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 70,143,024 | Total Civic Costs:  | 16,365,991 | Business Permit Base Value | 500 |
| Average/Employee:      | 1,275,328  | Average/Councillor: | 629,461    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 69,886,311         | 69,886,311         | 100            | 76,786,254         | 109.9            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 69,886,311         | 69,886,311         | 100.0          | 76,786,254         | 109.9            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 1,135,236          | 320,951            | 28.3           | 368,977            | 115.0            |
| Property Rates                       | 4,300,000          | 3,690,080          | 85.8           | 3,500,000          | 94.8             |
| Single Business Permit               | 29,800,000         | 33,694,250         | 113.1          | 31,000,000         | 92.0             |
| Market Fees                          | 13,260,678         | 14,211,705         | 107.2          | 13,870,000         | 97.6             |
| Others                               | 25,829,000         | 48,846,172         | 111.9          | 43,657,728         | 89.4             |
| Sub-Total                            | 74,324,914         | 100,763,158        | 135.6          | 92,396,705         | 91.7             |
| <b>TOTAL REVENUES</b>                | <b>144,211,225</b> | <b>170,649,469</b> | <b>118.3</b>   | <b>169,182,959</b> | <b>99.1</b>      |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 14,781,000         | 16,365,991         | 110.7          | 14,421,000         | 88.1             |
| L A Personnel                        | 46,872,141         | 70,143,024         | 149.6          | 70,294,931         | 100.2            |
| L A Operations                       | 24,729,100         | 22,654,388         | 91.6           | 26,144,443         | 115.4            |
| L A Maintenance                      | 7,130,000          | 8,331,253          | 116.8          | 7,055,200          | 84.7             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>93,512,241</b>  | <b>117,494,656</b> | <b>125.6</b>   | <b>117,915,574</b> | <b>100.4</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>50,698,984</b>  | <b>53,154,813</b>  | <b>104.8</b>   | <b>51,267,385</b>  | <b>96.4</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>34,830,000</b>  | <b>37,236,561</b>  | <b>106.9</b>   | <b>35,379,184</b>  | <b>95.0</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>           | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>15,868,984</b>  | <b>15,918,252</b>  | <b>100.3</b>   | <b>15,888,201</b>  | <b>99.8</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>14,430,000</b>  | <b>19,677,968</b>  | <b>136.4</b>   | <b>15,836,110</b>  | <b>80.5</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,438,984</b>   | <b>-3,759,716</b>  |                | <b>52,091</b>      |                  |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 999                            | SOUTH NGARIAMA                   | 16,420,750        | 44         |
| 999                            | VARIOUS WARD DEV PROJECTS        | 3,999,950         | 11         |
| 350                            | PURCHASE OF LORRY                | 2,376,050         | 6          |
| 260                            | WANGURU MARKET                   | 1,840,000         | 5          |
| 350                            | REHABILITATION OF FIRE TRUCK     | 1,062,949         | 3          |
|                                | All Other Projects (45 projects) | 11,536,862        | 31         |
|                                | <b>TOTAL</b>                     | <b>37,236,561</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                   |                   |            |
|----------------------------|-----------------------------------|-------------------|------------|
| Code                       | Project Description               | Amount (KShs)     | %          |
| 260                        | WANGURU MARKET CONSTRUCTION       | 12,024,184        | 34         |
| 300                        | WARDS DEVELOPMENT FUND            | 3,150,000         | 9          |
| 300                        | GITHOGONDO BRIDGE                 | 2,600,000         | 7          |
| 355                        | LOAN REPAYMENT (TIPPER & PICK UP) | 2,050,000         | 6          |
| 365                        | PURCHASE OF A PICK UP             | 1,650,000         | 5          |
|                            | All Other Projects (38 projects)  | 13,905,000        | 39         |
|                            | <b>TOTAL</b>                      | <b>35,379,184</b> | <b>100</b> |

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 48.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 41.5  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 13.9  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 135.6 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 125.6 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 106.9 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 136.4 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 286 Kisii Municipal Council**

**Summary Profile Fiscal Year 2006/2007**

Province: **NYANZA**

District: **KISII**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 310        | No. of Councillors: | 18        | Business Permit Schedule:  | 13  |
| Total Yearly Salaries: | 40,440,405 | Total Civic Costs:  | 5,426,440 | Business Permit Base Value | 850 |
| Average/Employee:      | 130,453    | Average/Councillor: | 301,469   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008       |                  |
|--------------------------------------|-------------------|-------------------|----------------|--------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                    |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 23,302,870        | 21,205,612        | 91             | 25,603,104         | 120.7            |
| Road Maintenance Levy Fund (RMLF)    | 7,488,294         | 6,206,691         | 82.9           | 3,726,604          | 60.0             |
| Sub-Total                            | 30,791,164        | 27,412,303        | 89.0           | 29,329,708         | 107.0            |
| <b>Local Revenues</b>                |                   |                   |                |                    |                  |
| CILOR                                | 4,200,000         | 264,083           | 6.3            | 4,200,000          | 1,590.4          |
| Property Rates                       | 4,000,000         | 5,376,667         | 134.4          | 8,920,000          | 165.9            |
| Single Business Permit               | 8,643,126         | 11,687,489        | 135.2          | 8,710,000          | 74.5             |
| Market Fees                          | 16,124,000        | 20,101,160        | 124.7          | 16,720,000         | 83.2             |
| Others                               | 17,482,800        | 25,581,131        | 87.9           | 29,092,800         | 113.7            |
| Sub-Total                            | 50,449,926        | 63,010,530        | 124.9          | 67,642,800         | 107.4            |
| <b>TOTAL REVENUES</b>                | <b>81,241,090</b> | <b>90,422,833</b> | <b>111.3</b>   | <b>96,972,508</b>  | <b>107.2</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                    |                  |
| Civic                                | 5,444,300         | 5,426,440         | 99.7           | 4,639,629          | 85.5             |
| L A Personnel                        | 37,769,564        | 40,440,405        | 107.1          | 52,067,328         | 128.8            |
| L A Operations                       | 6,852,329         | 9,947,160         | 145.2          | 23,768,046         | 238.9            |
| L A Maintenance                      | 8,538,765         | 889,031           | 10.4           | 21,339,485         | 2,400.3          |
| <b>TOTAL Recurrent Expenditures</b>  | <b>58,604,958</b> | <b>56,703,036</b> | <b>96.8</b>    | <b>101,814,488</b> | <b>179.6</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>22,636,132</b> | <b>33,719,797</b> | <b>149.0</b>   | <b>-4,841,980</b>  |                  |
| <b>CAPITAL EXPENDITURES</b>          | <b>13,397,870</b> | <b>8,246,975</b>  | <b>61.6</b>    | <b>14,127,870</b>  | <b>171.3</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>9,238,262</b>  | <b>25,472,822</b> | <b>275.7</b>   | <b>-18,969,850</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>10,255,000</b> | <b>15,359,518</b> | <b>149.8</b>   | <b>19,592,910</b>  | <b>127.6</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-1,016,738</b> | <b>10,113,304</b> |                | <b>-38,562,760</b> |                  |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 405                            | 0112017887103                   | 3,654,166        | 44         |
| 255                            | 0112017887102                   | 2,229,398        | 27         |
| 240                            | 0112017887102                   | 1,437,006        | 17         |
| 405                            | 0112017887102                   | 741,626          | 9          |
| 505                            | 0112017887102                   | 184,779          | 2          |
|                                | All Other Projects (0 projects) | 0                | 0          |
| <b>TOTAL</b>                   |                                 | <b>8,246,975</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 255                        | Repair of Town Hall              | 2,000,000         | 14         |
| 405                        | Repair of Roads in CBD           | 2,000,000         | 14         |
| 255                        | Repair of Machines in Town Hall  | 1,047,870         | 7          |
| 240                        | Mwamogesa Dispensary             | 675,000           | 5          |
| 240                        | Kiamwasi Dispensary              | 650,000           | 5          |
|                            | All Other Projects (29 projects) | 7,755,000         | 55         |
| <b>TOTAL</b>               |                                  | <b>14,127,870</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 60.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 47.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 9.6   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 124.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 96.8  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 61.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 149.8 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 291 Kisumu County Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: KISUMU**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 52         | No. of Councillors: | 11        | Business Permit Schedule:  | 5   |
| Total Yearly Salaries: | 11,473,933 | Total Civic Costs:  | 4,270,383 | Business Permit Base Value | 200 |
| Average/Employee:      | 220,653    | Average/Councillor: | 388,217   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 29,844,975        | 29,844,975        | 100            | 32,692,045        | 109.5            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 29,844,975        | 29,844,975        | 100.0          | 32,692,045        | 109.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 646,286           | 302,698           | 46.8           | 765,797           | 253.0            |
| Property Rates                       | 300,000           | 379,317           | 126.4          | 159,000           | 41.9             |
| Single Business Permit               | 1,400,000         | 2,329,265         | 166.4          | 1,337,234         | 57.4             |
| Market Fees                          | 1,280,000         | 1,863,271         | 145.6          | 1,400,000         | 75.1             |
| Others                               | 2,356,931         | 4,341,729         | 150.0          | 2,893,970         | 66.7             |
| Sub-Total                            | 5,983,217         | 9,216,280         | 154.0          | 6,556,001         | 71.1             |
| <b>TOTAL REVENUES</b>                | <b>35,828,192</b> | <b>39,061,255</b> | <b>109.0</b>   | <b>39,248,046</b> | <b>100.5</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 3,751,600         | 4,270,383         | 113.8          | 3,850,050         | 90.2             |
| L A Personnel                        | 9,773,413         | 11,473,933        | 117.4          | 13,163,312        | 114.7            |
| L A Operations                       | 3,672,259         | 3,759,101         | 102.4          | 4,680,855         | 124.5            |
| L A Maintenance                      | 1,287,500         | 2,902,231         | 225.4          | 1,332,500         | 45.9             |
| TOTAL Recurrent Expenditures         | 18,484,772        | 22,405,648        | 121.2          | 23,026,717        | 102.8            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>17,343,420</b> | <b>16,655,607</b> | <b>96.0</b>    | <b>16,221,329</b> | <b>97.4</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>10,152,041</b> | <b>3,538,984</b>  | <b>34.9</b>    | <b>11,139,000</b> | <b>314.8</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>7,191,379</b>  | <b>13,116,623</b> | <b>182.4</b>   | <b>5,082,329</b>  | <b>38.7</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>6,692,456</b>  | <b>7,876,815</b>  | <b>117.7</b>   | <b>7,920,000</b>  | <b>100.5</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>498,923</b>    | <b>5,239,808</b>  | <b>1,050.2</b> | <b>-2,837,671</b> |                  |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 360                            | COUNCIL VEHICLE                  | 2,280,852        | 64         |
| 405                            | KANDEGE- OJOLLA ROAD             | 233,275          | 7          |
| 900                            | BURSARY                          | 193,005          | 5          |
| 900                            | PROTECTION OF MARANGO SPRINGS    | 161,180          | 5          |
| 260                            | PLANNING / SURVEYING DUNGA BEACH | 160,000          | 5          |
|                                | All Other Projects (13 projects) | 510,672          | 14         |
|                                | <b>TOTAL</b>                     | <b>3,538,984</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                        |                   |            |
|----------------------------|--------------------------------------------------------|-------------------|------------|
| Code                       | Project Description                                    | Amount (KShs)     | %          |
| 250                        | Construction of Maseno Hostel                          | 4,300,000         | 39         |
| 205                        | Renovation of Council Premises(Finance & Admin.Depts.) | 1,360,000         | 12         |
| 405                        | Grading Wadega Access Road                             | 700,000           | 6          |
| 999                        | Computerisation                                        | 650,000           | 6          |
| 240                        | Chulaimbo Rehabilitation Centre                        | 600,000           | 5          |
|                            | All Other Projects (7 projects)                        | 3,529,000         | 32         |
|                            | <b>TOTAL</b>                                           | <b>11,139,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                     | 47.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 28.3  | 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          | 154.0 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 121.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 34.9  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio.       | 117.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 296 Kisumu Municipal Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: KISUMU**

(Values in KShs)

|                        |             |                     |            |                            |       |
|------------------------|-------------|---------------------|------------|----------------------------|-------|
| No. of Employees:      | 1,131       | No. of Councillors: | 22         | Business Permit Schedule:  | 14    |
| Total Yearly Salaries: | 116,613,160 | Total Civic Costs:  | 11,576,251 | Business Permit Base Value | 1,000 |
| Average/Employee:      | 103,106     | Average/Councillor: | 526,193    |                            |       |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 148,441,472  | 148,441,472      | 100            | 164,045,214  | 110.5            |
| Road Maintenance Levy Fund (RMLF)    | 35,685,412   | 31,579,659       | 88.5           | 35,618,650   | 112.8            |
| Sub-Total                            | 184,126,884  | 180,021,131      | 97.8           | 199,663,864  | 110.9            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 12,999,999   | 4,846,407        | 37.3           | 12,999,999   | 268.2            |
| Property Rates                       | 69,029,396   | 60,367,972       | 87.5           | 62,670,680   | 103.8            |
| Single Business Permit               | 53,058,176   | 41,282,985       | 77.8           | 52,000,000   | 126.0            |
| Market Fees                          | 39,611,280   | 27,100,739       | 68.4           | 29,418,570   | 108.6            |
| Others                               | 234,563,267  | 118,419,871      | 43.6           | 271,363,387  | 229.2            |
| Sub-Total                            | 409,262,118  | 252,017,974      | 61.6           | 428,452,636  | 170.0            |
| <b>TOTAL REVENUES</b>                | 593,389,002  | 432,039,105      | 72.8           | 628,116,500  | 145.4            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 17,972,000   | 11,576,251       | 64.4           | 23,764,320   | 205.3            |
| L A Personnel                        | 193,587,677  | 116,613,160      | 60.2           | 303,916,046  | 260.6            |
| L A Operations                       | 92,863,488   | 66,042,837       | 71.1           | 95,765,192   | 145.0            |
| L A Maintenance                      | 142,654,663  | 10,783,207       | 7.6            | 27,035,390   | 250.7            |
| TOTAL Recurrent Expenditures         | 447,077,828  | 205,015,455      | 45.9           | 450,480,948  | 219.7            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 146,311,174  | 227,023,650      | 155.2          | 177,635,552  | 78.2             |
| CAPITAL EXPENDITURES                 | 67,581,512   | 56,698,761       | 83.9           | 152,971,124  | 269.8            |
| LOAN REPAYMENTS                      | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 78,729,662   | 170,324,889      | 216.3          | 24,664,428   | 14.5             |
| DEBT RESOLUTION REPAYMENTS           | 77,999,757   | 129,719,818      | 166.3          | 80,569,845   | 62.1             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 729,905      | 40,605,071       | 5,563.1        | -55,905,417  |                  |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 350                            | Purchase Of Grader               | 18,500,000    | 33  |
| 405                            | SUM- Projects                    | 10,565,702    | 19  |
| 800                            | Bus Park Rehabilitation          | 3,220,520     | 6   |
| 405                            | Soko Toure Road                  | 2,955,145     | 5   |
| 405                            | Tido Mbeme Road                  | 2,517,605     | 4   |
|                                | All Other Projects (28 projects) | 18,939,789    | 33  |
|                                | <b>TOTAL</b>                     | 56,698,761    | 100 |

| Planned Projects 2007/2008 |                                  |               |     |
|----------------------------|----------------------------------|---------------|-----|
| Code                       | Project Description              | Amount (KShs) | %   |
| 405                        | KENSUP                           | 33,000,000    | 22  |
| 900                        | CDS PROJECT                      | 20,000,000    | 13  |
| 260                        | MAENDELEO MARKET                 | 15,000,000    | 10  |
| 900                        | LVRLAC PROJECT                   | 10,000,000    | 7   |
| 900                        | INTERGRATED SOLID WASTE PROJECT  | 10,000,000    | 7   |
|                            | All Other Projects (57 projects) | 64,971,124    | 42  |
|                            | <b>TOTAL</b>                     | 152,971,124   | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 41.1  | 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:                             | 5.6   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 61.6  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 45.9  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 83.9  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 166.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 301 Kitale Municipal Council**  
**Province: RIFT VALLEY      Summary Profile Fiscal Year 2006/2007      District: TRANS NZOIA**  
 (Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 186        | No. of Councillors: | 16        | Business Permit Schedule:  | 12  |
| Total Yearly Salaries: | 44,442,480 | Total Civic Costs:  | 7,279,110 | Business Permit Base Value | 700 |
| Average/Employee:      | 238,938    | Average/Councillor: | 454,944   |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 45,861,286         | 45,861,286         | 100            | 50,593,352         | 110.3            |
| Road Maintenance Levy Fund (RMLF)    | 6,183,953          | 2,180,507          | 35.3           | 6,183,953          | 283.6            |
| Sub-Total                            | 52,045,239         | 48,041,793         | 92.3           | 56,777,305         | 118.2            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 6,537,225          | 7,000,000          | 107.1          | 0                  | 0.0              |
| Property Rates                       | 9,209,814          | 12,559,392         | 136.4          | 14,283,716         | 113.7            |
| Single Business Permit               | 12,992,983         | 13,834,300         | 106.5          | 10,474,227         | 75.7             |
| Market Fees                          | 16,340,057         | 18,039,849         | 110.4          | 14,451,790         | 80.1             |
| Others                               | 19,920,961         | 34,574,535         | 143.9          | 24,026,021         | 69.5             |
| Sub-Total                            | 65,001,040         | 86,008,076         | 132.3          | 63,235,754         | 73.5             |
| <b>TOTAL REVENUES</b>                | <b>117,046,279</b> | <b>134,049,869</b> | <b>114.5</b>   | <b>120,013,059</b> | <b>89.5</b>      |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 6,222,699          | 7,279,110          | 117.0          | 5,754,000          | 79.0             |
| L A Personnel                        | 48,043,044         | 44,442,480         | 92.5           | 53,581,365         | 120.6            |
| L A Operations                       | 10,955,800         | 43,374,904         | 395.9          | 10,329,655         | 23.8             |
| L A Maintenance                      | 16,481,210         | 20,858,875         | 126.6          | 6,710,558          | 32.2             |
| TOTAL Recurrent Expenditures         | 81,702,753         | 115,955,369        | 141.9          | 76,375,578         | 65.9             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>35,343,526</b>  | <b>18,094,500</b>  | <b>51.2</b>    | <b>43,637,481</b>  | <b>241.2</b>     |
| CAPITAL EXPENDITURES                 | 0                  | 19,492,507         | 0.0            | 29,850,077         | 153.1            |
| LOAN REPAYMENTS                      | 250,000            | 0                  | 0.0            | 0                  | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>35,593,526</b>  | <b>-1,398,007</b>  |                | <b>13,787,404</b>  |                  |
| DEBT RESOLUTION REPAYMENTS           | 17,600,000         | 7,546,023          | 42.9           | 11,765,000         | 155.9            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>17,993,526</b>  | <b>-8,944,030</b>  |                | <b>2,022,404</b>   |                  |

| Implemented Projects 2006/2007 |                                 |                   |            |
|--------------------------------|---------------------------------|-------------------|------------|
| Code                           | Project Description             | Amount (KShs)     | %          |
| 350                            | ACQUISITION OF MOTOR GRADER     | 17,000,000        | 87         |
| 400                            | ROAD MAINTENANCE                | 2,180,507         | 11         |
| 240                            | DISPENSARY                      | 78,000            | 0          |
| 400                            | ROAD REHABILITATION             | 78,000            | 0          |
| 900                            | WATER EXTENSION                 | 78,000            | 0          |
|                                | All Other Projects (1 projects) | 78,000            | 0          |
| <b>TOTAL</b>                   |                                 | <b>19,492,507</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                   |            |
|----------------------------|---------------------------------|-------------------|------------|
| Code                       | Project Description             | Amount (KShs)     | %          |
| 405                        | CORE POVERTY                    | 10,118,670        | 34         |
| 240                        | DISPENSARY REHABILITATION       | 2,736,702         | 9          |
| 260                        | SHEDS MARKET                    | 2,637,445         | 9          |
| 900                        | WATER EXETENSION                | 2,636,445         | 9          |
| 900                        | WATER EXTENSION                 | 2,560,445         | 9          |
|                            | All Other Projects (6 projects) | 9,160,370         | 31         |
| <b>TOTAL</b>               |                                 | <b>29,850,077</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                   | 66.2  | 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:                            | 6.3   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 132.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 141.9 | 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.      | 42.9  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 306 Kitui County Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: EASTERN

District: KITUI

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 79         | No. of Councillors: | 60         | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 23,584,857 | Total Civic Costs:  | 16,706,737 | Business Permit Base Value | 400 |
| Average/Employee:      | 298,542    | Average/Councillor: | 278,446    |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 61,630,070   | 61,630,070       | 100            | 67,658,383   | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 61,630,070   | 61,630,070       | 100.0          | 67,658,383   | 109.8            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 1,583,063    | 78,407           | 5.0            | 260,368      | 332.1            |
| Property Rates                       | 0            | 0                | 0.0            | 0            | 0.0              |
| Single Business Permit               | 10,340,526   | 18,788,095       | 181.7          | 14,031,451   | 74.7             |
| Market Fees                          | 14,165,994   | 12,873,026       | 90.9           | 16,451,400   | 127.8            |
| Others                               | 19,410,911   | 15,616,113       | 227.2          | 6,873,953    | 44.0             |
| Sub-Total                            | 45,500,494   | 47,355,641       | 104.1          | 37,617,172   | 79.4             |
| <b>TOTAL REVENUES</b>                | 107,130,564  | 108,985,711      | 101.7          | 105,275,555  | 96.6             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 15,969,000   | 16,706,737       | 104.6          | 17,383,500   | 104.1            |
| L A Personnel                        | 17,183,190   | 23,584,857       | 137.3          | 26,917,715   | 114.1            |
| L A Operations                       | 22,043,254   | 28,017,032       | 127.1          | 23,114,957   | 82.5             |
| L A Maintenance                      | 4,610,000    | 6,986,167        | 151.5          | 3,971,850    | 56.9             |
| <b>TOTAL Recurrent Expenditures</b>  | 59,805,444   | 75,294,793       | 125.9          | 71,388,022   | 94.8             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 47,325,120   | 33,690,918       | 71.2           | 33,887,533   | 100.6            |
| <b>CAPITAL EXPENDITURES</b>          | 40,947,419   | 23,749,922       | 58.0           | 26,386,770   | 111.1            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 6,377,701    | 9,940,996        | 155.9          | 7,500,763    | 75.5             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 3,933,370    | 3,933,370        | 100.0          | 3,821,250    | 97.1             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 2,444,331    | 6,007,626        | 245.8          | 3,679,513    | 61.2             |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 905                            | NYANYAA WATER PROJECT            | 4,411,280     | 19  |
| 350                            | PURCHASE OF VEHICLE              | 3,030,374     | 13  |
| 100                            | PREPARATION OF VALUATION ROLL    | 2,500,000     | 11  |
| 200                            | CONSTRUCTION OF MULTISTORY       | 2,000,000     | 8   |
| 260                            | PURCHASE OF STOCKYARDS           | 1,200,000     | 5   |
|                                | All Other Projects (32 projects) | 10,608,268    | 45  |
|                                | <b>TOTAL</b>                     | 23,749,922    | 100 |

| Planned Projects 2007/2008 |                                                  |               |     |
|----------------------------|--------------------------------------------------|---------------|-----|
| Code                       | Project Description                              | Amount (KShs) | %   |
| 350                        | PURCHASE OF MOTOR VEHICLE                        | 3,500,000     | 13  |
| 200                        | MULTISTOREY BUILDING                             | 3,000,000     | 11  |
| 100                        | PREPARATION OF VALUATION ROLL                    | 2,000,000     | 8   |
| 260                        | STOCKYARDS/DISPOSAL SITE/BINS/FIRE EXTINGUISHERS | 1,550,000     | 6   |
| 999                        | PURCHASE OF COMPUTERS/ SOFTWARE                  | 1,155,770     | 4   |
|                            | All Other Projects (32 projects)                 | 15,181,000    | 58  |
|                            | <b>TOTAL</b>                                     | 26,386,770    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 32.9  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 55.4  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 22.2  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 104.1 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 125.9 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 58.0  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 100.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 311 Kitui Municipal Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: KITUI**

(Values in KShs)

|                       |            |                     |           |                            |     |
|-----------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees      | 103        | No. of Councillors  | 21        | Business Permit Schedule   | 6   |
| Total Yearly Salaries | 25,152,939 | Total Civic Costs:  | 5,626,741 | Business Permit Base Value | 250 |
| Average/Employee:     | 244,203    | Average/Councillor: | 267,940   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 30,281,880   | 30,281,880       | 100            | 33,222,040   | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 1,500,000    | 3,272,648        | 218.2          | 1,130,679    | 34.5             |
| Sub-Total                            | 31,781,880   | 33,554,528       | 105.6          | 34,352,719   | 102.4            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 1,840,265    | 217,591          | 11.8           | 58,167       | 26.7             |
| Property Rates                       | 2,152,140    | 3,355,484        | 155.9          | 1,470,000    | 43.8             |
| Single Business Permit               | 7,852,928    | 7,932,276        | 101.0          | 9,000,000    | 113.5            |
| Market Fees                          | 6,142,851    | 5,837,078        | 95.0           | 7,530,000    | 129.0            |
| Others                               | 13,701,668   | 17,758,398       | 152.3          | 11,658,715   | 65.7             |
| Sub-Total                            | 31,689,852   | 35,100,827       | 110.8          | 29,716,882   | 84.7             |
| <b>TOTAL REVENUES</b>                | 63,471,732   | 68,655,355       | 108.2          | 64,069,601   | 93.3             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 5,624,636    | 5,626,741        | 100.0          | 5,429,000    | 96.5             |
| L A Personnel                        | 18,270,939   | 25,152,939       | 137.7          | 28,402,573   | 112.9            |
| L A Operations                       | 3,906,868    | 10,098,494       | 258.5          | 6,824,418    | 67.6             |
| L A Maintenance                      | 513,792      | 1,167,447        | 227.2          | 695,500      | 59.6             |
| <b>TOTAL Recurrent Expenditures</b>  | 28,316,235   | 42,045,621       | 148.5          | 41,351,491   | 98.3             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 35,155,497   | 26,609,734       | 75.7           | 22,718,110   | 85.4             |
| <b>CAPITAL EXPENDITURES</b>          | 17,969,118   | 23,614,292       | 131.4          | 14,421,621   | 61.1             |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 17,186,379   | 2,995,442        | 17.4           | 8,296,489    | 277.0            |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 12,112,722   | 13,934,958       | 115.0          | 9,612,213    | 69.0             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 5,073,657    | -10,939,516      |                | -1,315,724   | 12.0             |

| Implemented Projects 2006/2007 |                                    |               |     |
|--------------------------------|------------------------------------|---------------|-----|
| Code                           | Project Description                | Amount (KShs) | %   |
| 400                            | SHOLDERS REBUILDING                | 4,423,567     | 19  |
| 240                            | ITHOOKWE HEALTH CENTRE             | 2,155,096     | 9   |
| 100                            | PREPARATION OF ABSTRACTS OF ACC    | 1,102,203     | 5   |
| 505                            | REHABILITATION KATHEUNI POLY       | 945,000       | 4   |
| 240                            | CONSTRUCTION OF KAKUUNI DISPENSARY | 944,999       | 4   |
|                                | All Other Projects (24 projects)   | 14,043,427    | 59  |
|                                | <b>TOTAL</b>                       | 23,614,292    | 100 |

| Planned Projects 2007/2008 |                                     |               |     |
|----------------------------|-------------------------------------|---------------|-----|
| Code                       | Project Description                 | Amount (KShs) | %   |
| 360                        | PURCHASE OF A MULTI PURPOSE PICK-UP | 3,000,000     | 21  |
| 999                        | CONTRIBUTION TO RMLF                | 1,130,679     | 8   |
| 999                        | PURCHASE OF LAND FOR A DUMPING SITE | 1,000,000     | 7   |
| 500                        | CONSTRUCTION OF CLASSES             | 1,000,000     | 7   |
| 705                        | REHABILITATION OF STADIUM           | 1,000,000     | 7   |
|                            | All Other Projects (20 projects)    | 7,290,942     | 51  |
|                            | <b>TOTAL</b>                        | 14,421,621    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 51.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 49.4  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 13.4  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 110.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 148.5 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 131.4 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 115.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 316 Koibatek County Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: KOIBATEK**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 44         | No. of Councillors: | 41        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 12,398,205 | Total Civic Costs:  | 6,404,923 | Business Permit Base Value | 300 |
| Average/Employee:      | 281,777    | Average/Councillor: | 156,218   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 23,272,325        | 23,272,325        | 100            | 25,505,380        | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 23,272,325        | 23,272,325        | 100.0          | 25,505,380        | 109.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 3,073,218         | 146,628           | 4.8            | 3,073,218         | 2,095.9          |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 2,274,400         | 2,589,560         | 113.9          | 2,635,567         | 101.8            |
| Market Fees                          | 523,231           | 710,070           | 135.7          | 515,000           | 72.5             |
| Others                               | 14,817,602        | 15,312,847        | 142.1          | 10,776,235        | 70.4             |
| Sub-Total                            | 20,688,451        | 18,759,105        | 90.7           | 17,000,020        | 90.6             |
| <b>TOTAL REVENUES</b>                | <b>43,960,776</b> | <b>42,031,430</b> | <b>95.6</b>    | <b>42,505,400</b> | <b>101.1</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 6,838,680         | 6,404,923         | 93.7           | 7,317,000         | 114.2            |
| L A Personnel                        | 8,755,827         | 12,398,205        | 141.6          | 13,316,054        | 107.4            |
| L A Operations                       | 7,375,100         | 7,462,220         | 101.2          | 8,167,508         | 109.5            |
| L A Maintenance                      | 3,361,600         | 2,188,185         | 65.1           | 2,977,600         | 136.1            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>26,331,207</b> | <b>28,453,533</b> | <b>108.1</b>   | <b>31,778,162</b> | <b>111.7</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>17,629,569</b> | <b>13,577,897</b> | <b>77.0</b>    | <b>10,727,238</b> | <b>79.0</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>15,264,642</b> | <b>6,820,741</b>  | <b>44.7</b>    | <b>10,010,000</b> | <b>146.8</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,364,927</b>  | <b>6,757,156</b>  | <b>285.7</b>   | <b>717,238</b>    | <b>10.6</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>0</b>          | <b>336,994</b>    | <b>0.0</b>     | <b>400,000</b>    | <b>118.7</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>2,364,927</b>  | <b>6,420,162</b>  | <b>271.5</b>   | <b>317,238</b>    | <b>4.9</b>       |

**Implemented Projects 2006/2007**

| Code | Project Description              | Amount (KShs)    | %          |
|------|----------------------------------|------------------|------------|
| 350  | Council Utility Vehicle          | 1,000,000        | 15         |
| 260  | Eco-Tourism Centre               | 980,594          | 14         |
| 220  | Chemogoch Cattle Dip             | 746,102          | 11         |
| 305  | Computer Programme/Training      | 471,644          | 7          |
| 505  | Lomanira Primary School          | 249,991          | 4          |
|      | All Other Projects (34 projects) | 3,372,410        | 49         |
|      | <b>TOTAL</b>                     | <b>6,820,741</b> | <b>100</b> |

**Planned Projects 2007/2008**

| Code | Project Description                        | Amount (KShs)     | %          |
|------|--------------------------------------------|-------------------|------------|
| 905  | LAKE BOGORIA COMMUNITY PROJECT             | 800,000           | 8          |
| 205  | OFFICE EXTENSION ELDAMA RAVINE             | 700,000           | 7          |
| 305  | COMPUTER SYSTEMS                           | 550,000           | 5          |
| 260  | AMPHITHEATRE MOGOTIO ECO - TOURISM PROJECT | 500,000           | 5          |
| 999  | CHEMOGOCH CATTLE DIP                       | 500,000           | 5          |
|      | All Other Projects (29 projects)           | 6,960,000         | 70         |
|      | <b>TOTAL</b>                               | <b>10,010,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 37.5  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 54.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 22.5  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 90.7  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 108.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 44.7  | 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: 321 Kwale County Council**  
**Province: COAST Summary Profile Fiscal Year 2006/2007 District: KWALE**  
(Values in KShs)

|                        |            |                     |            |                             |     |
|------------------------|------------|---------------------|------------|-----------------------------|-----|
| No. of Employees:      | 187        | No. of Councillors: | 36         | Business Permit Schedule:   | 8   |
| Total Yearly Salaries: | 38,947,809 | Total Civic Costs:  | 14,283,240 | Business Permit Base Value: | 350 |
| Average/Employee:      | 208,277    | Average/Councillor: | 396,757    |                             |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 105,162,056        | 105,162,056        | 100            | 115,818,817        | 110.1            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 105,162,056        | 105,162,056        | 100.0          | 115,818,817        | 110.1            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 8,094,192          | 1,359,317          | 16.8           | 8,094,192          | 595.5            |
| Property Rates                       | 10,003,476         | 35,287,545         | 352.8          | 12,367,362         | 35.0             |
| Single Business Permit               | 10,342,650         | 15,262,919         | 147.6          | 10,000,000         | 65.5             |
| Market Fees                          | 3,081,650          | 3,432,501          | 111.4          | 3,150,000          | 91.8             |
| Others                               | 22,227,447         | 22,730,228         | 291.8          | 7,790,000          | 34.3             |
| Sub-Total                            | 53,749,415         | 78,072,510         | 145.3          | 41,401,554         | 53.0             |
| <b>TOTAL REVENUES</b>                | <b>158,911,471</b> | <b>183,234,566</b> | <b>115.3</b>   | <b>157,220,371</b> | <b>85.8</b>      |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 13,986,000         | 14,283,240         | 102.1          | 14,086,000         | 98.6             |
| L A Personnel                        | 25,970,277         | 38,947,809         | 150.0          | 43,824,742         | 112.5            |
| L A Operations                       | 17,830,000         | 19,163,575         | 107.5          | 23,305,000         | 121.6            |
| L A Maintenance                      | 8,390,000          | 1,877,767          | 22.4           | 9,840,000          | 524.0            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>66,176,277</b>  | <b>74,272,391</b>  | <b>112.2</b>   | <b>91,055,742</b>  | <b>122.6</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>92,735,194</b>  | <b>108,962,175</b> | <b>117.5</b>   | <b>66,164,629</b>  | <b>60.7</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>62,667,611</b>  | <b>13,832,671</b>  | <b>22.1</b>    | <b>35,851,325</b>  | <b>259.2</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>           | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>30,067,583</b>  | <b>95,129,504</b>  | <b>316.4</b>   | <b>30,313,304</b>  | <b>31.9</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>23,828,731</b>  | <b>17,747,923</b>  | <b>74.5</b>    | <b>29,995,380</b>  | <b>169.0</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>6,238,852</b>   | <b>77,381,581</b>  | <b>1,240.3</b> | <b>317,924</b>     | <b>0.4</b>       |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 355                            | Revenue vehicle                  | 3,058,000         | 22         |
| 900                            | Kasemeni Miyani                  | 1,365,630         | 10         |
| 900                            | Kiwegu Vanga water project       | 1,305,000         | 9          |
| 900                            | Kinondo borehole                 | 1,275,089         | 9          |
| 900                            | Kahindi Dam project              | 1,198,011         | 9          |
|                                | Ali Other Projects (20 projects) | 5,630,941         | 41         |
|                                | <b>TOTAL</b>                     | <b>13,832,671</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                            |                   |            |
|----------------------------|--------------------------------------------|-------------------|------------|
| Code                       | Project Description                        | Amount (KShs)     | %          |
| 900                        | EXT. OF PIPED WATER AT MWALUPHAMB/MKONGANI | 2,516,106         | 7          |
| 215                        | VALUATION OF COUNCIL ASSETS                | 1,800,000         | 5          |
| 400                        | CONSTRUCTION OF A BRIDGE AT ZENGWA         | 1,258,053         | 4          |
| 900                        | SCOOPING OF KABUYUNI DAM                   | 1,258,053         | 4          |
| 900                        | CONSTRUCTION OF WATER TANK AT KWA PONDA    | 1,258,053         | 4          |
|                            | All Other Projects (24 projects)           | 27,761,060        | 77         |
|                            | <b>TOTAL</b>                               | <b>35,851,325</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 31.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 49.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 19.2  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 145.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 112.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 22.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 74.5  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



Province: COAST

L A CODE: 326 Kwale Town Council

Summary Profile Fiscal Year 2006/2007

District: KWALE

(Values in KShs)

| No. of Employees:                    | 33                | No. of Councillors: | 8              | Business Permit Schedule:  | 8                |
|--------------------------------------|-------------------|---------------------|----------------|----------------------------|------------------|
| Total Yearly Salaries:               | 6,758,286         | Total Civic Costs:  | 1,176,492      | Business Permit Base Value | 350              |
| Average/Employee:                    | 204,797           | Average/Councillor: | 147,062        |                            |                  |
|                                      | FY 2006/2007      |                     |                | FY 2007/2008               |                  |
|                                      | Estimates         | Reported Actuals    | Efficiency (%) | Estimates                  | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                     |                |                            |                  |
| <b>Central Government Transfers</b>  |                   |                     |                |                            |                  |
| Local Authority Transfer Fund (LATF) | 8,013,568         | 8,013,568           | 100            | 8,684,560                  | 108.4            |
| Road Maintenance Levy Fund (RMLF)    | 2,270,000         | 2,309,128           | 101.7          | 2,717,223                  | 117.7            |
| Sub-Total                            | 10,283,568        | 10,322,696          | 100.4          | 11,401,783                 | 110.5            |
| <b>Local Revenues</b>                |                   |                     |                |                            |                  |
| CILOR                                | 2,650,000         | 11,525,338          | 434.9          | 2,650,000                  | 23.0             |
| Property Rates                       | 620,000           | 200,623             | 32.4           | 1,320,000                  | 658.0            |
| Single Business Permit               | 983,500           | 1,141,179           | 116.0          | 1,254,000                  | 109.9            |
| Market Fees                          | 355,000           | 218,100             | 61.4           | 125,000                    | 57.3             |
| Others                               | 1,465,530         | 1,407,860           | 67.8           | 2,077,751                  | 147.6            |
| Sub-Total                            | 6,074,030         | 14,493,100          | 238.6          | 7,426,751                  | 51.2             |
| <b>TOTAL REVENUES</b>                | <b>16,357,598</b> | <b>24,815,796</b>   | <b>151.7</b>   | <b>18,828,534</b>          | <b>75.9</b>      |
| <b>EXPENDITURES</b>                  |                   |                     |                |                            |                  |
| Civic                                | 1,635,600         | 1,176,492           | 71.9           | 1,872,000                  | 159.1            |
| L A Personnel                        | 6,047,070         | 6,758,286           | 111.8          | 9,563,509                  | 141.5            |
| L A Operations                       | 1,641,100         | 1,704,477           | 103.9          | 2,883,000                  | 169.1            |
| L A Maintenance                      | 2,399,000         | 184,777             | 7.7            | 3,092,223                  | 1,673.5          |
| <b>TOTAL Recurrent Expenditures</b>  | <b>11,722,770</b> | <b>9,824,032</b>    | <b>83.8</b>    | <b>17,410,732</b>          | <b>177.2</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>4,634,828</b>  | <b>14,991,764</b>   | <b>323.5</b>   | <b>1,417,802</b>           | <b>9.5</b>       |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,467,500</b>  | <b>4,473,907</b>    | <b>181.3</b>   | <b>2,848,478</b>           | <b>63.7</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>            | <b>0.0</b>     | <b>0</b>                   | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,167,328</b>  | <b>10,517,857</b>   | <b>485.3</b>   | <b>-1,430,676</b>          |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,829,950</b>  | <b>7,354,386</b>    | <b>401.9</b>   | <b>2,225,395</b>           | <b>30.3</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>337,378</b>    | <b>3,163,471</b>    | <b>937.7</b>   | <b>-3,656,071</b>          |                  |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 400                            | Road construction               | 1,695,600        | 38         |
| 260                            | Kwale new market                | 943,160          | 21         |
| 900                            | Purchase of water pipes         | 383,896          | 9          |
| 400                            | Road Maintenance                | 377,985          | 8          |
| 245                            | Ziwani Dispensary               | 300,000          | 7          |
|                                | All Other Projects (5 projects) | 773,266          | 17         |
|                                | <b>TOTAL</b>                    | <b>4,473,907</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                   |                  |            |
|----------------------------|-----------------------------------|------------------|------------|
| Code                       | Project Description               | Amount (KShs)    | %          |
| 245                        | MAZUMALUME DISPENSARY             | 1,579,172        | 55         |
| 405                        | ROAD MAINTAINANCE PROGRAMME       | 679,306          | 24         |
| 900                        | VUGA CHIRIMANI WATER PROJECT      | 200,000          | 7          |
| 300                        | PURCHASE OF COMPUTERS             | 150,000          | 5          |
| 900                        | MWAMBARA N'CHIRONDA WATER PROJECT | 140,000          | 5          |
|                            | All Other Projects (1 projects)   | 100,000          | 4          |
|                            | <b>TOTAL</b>                      | <b>2,848,478</b> | <b>100</b> |

| FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE) |       |                                                                                      |  |
|-----------------------------------------------|-------|--------------------------------------------------------------------------------------|--|
| LATF Personnel Ratio:                         | 54.1  | Total Planned Personnel Expenditures compared to Total Expenditures                  |  |
| LATF Capital Ratio:                           | 25.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |  |
| Civic Ratio:                                  | 12.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |  |
| Local Revenue Performance Ratio:              | 238.6 | Total Local Revenues compared to Planned Local Revenues                              |  |
| Recurrent Expenditure Performance Ratio:      | 83.8  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |  |
| Capital Expenditure Performance Ratio:        | 181.3 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |  |
| Debt Resolution Performance Ratio:            | 401.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |  |

**L A CODE: 331 Laikipia County Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: LAIKIPIA**

(Values in KShs)

|                       |            |                    |            |                            |     |
|-----------------------|------------|--------------------|------------|----------------------------|-----|
| No. of Employees.     | 119        | No. of Councillors | 36         | Business Permit Schedule   | 10  |
| Total Yearly Salaries | 24,321,619 | Total Civic Costs  | 13,111,958 | Business Permit Base Value | 500 |
| Average/Employee      | 204,383    | Average/Councillor | 364,221    |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 37,549,719        | 37,549,719        | 100            | 41,171,583        | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 37,549,719        | 37,549,719        | 100.0          | 41,171,583        | 109.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 9,211,238         | 4,461,187         | 48.4           | 3,887,531         | 87.1             |
| Property Rates                       | 2,612,576         | 2,005,126         | 76.7           | 2,559,195         | 127.6            |
| Single Business Permit               | 7,689,385         | 7,662,260         | 99.6           | 9,779,426         | 127.6            |
| Market Fees                          | 1,260,621         | 1,138,170         | 90.3           | 1,718,703         | 151.0            |
| Others                               | 13,163,173        | 11,607,649        | 81.9           | 14,172,500        | 122.1            |
| Sub-Total                            | 33,936,993        | 26,874,392        | 79.2           | 32,117,355        | 119.5            |
| <b>TOTAL REVENUES</b>                | <b>71,486,712</b> | <b>64,424,111</b> | <b>90.1</b>    | <b>73,288,938</b> | <b>113.8</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 11,340,000        | 13,111,958        | 115.6          | 13,120,000        | 100.1            |
| L A Personnel                        | 21,993,717        | 24,321,619        | 110.6          | 28,088,615        | 115.5            |
| L A Operations                       | 14,904,000        | 11,511,868        | 77.2           | 11,228,000        | 97.5             |
| L A Maintenance                      | 1,300,000         | 2,057,150         | 158.2          | 1,100,000         | 53.5             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>49,537,717</b> | <b>51,002,595</b> | <b>103.0</b>   | <b>53,536,615</b> | <b>105.0</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>21,948,995</b> | <b>13,421,516</b> | <b>61.1</b>    | <b>19,752,323</b> | <b>147.2</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>14,666,161</b> | <b>5,413,874</b>  | <b>36.9</b>    | <b>14,926,918</b> | <b>275.7</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>7,282,834</b>  | <b>8,007,642</b>  | <b>110.0</b>   | <b>4,825,405</b>  | <b>60.3</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>7,150,000</b>  | <b>7,751,274</b>  | <b>108.4</b>   | <b>4,822,742</b>  | <b>62.2</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>132,834</b>    | <b>256,368</b>    | <b>193.0</b>   | <b>2,663</b>      | <b>1.0</b>       |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 805                            | WATER INFRASTRUCTURE            | 2,150,000        | 40         |
| 405                            | ACCESS ROAD GRADING             | 1,598,244        | 30         |
| 205                            | OFFICE REHABILITATION           | 913,416          | 17         |
| 260                            | AUTION RINGS                    | 424,530          | 8          |
| 265                            | MARKET IMPROVEMENT              | 327,684          | 6          |
|                                | All Other Projects (0 projects) | 0                | 0          |
|                                | <b>TOTAL</b>                    | <b>5,413,874</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                   |                   |            |
|----------------------------|-----------------------------------|-------------------|------------|
| Code                       | Project Description               | Amount (KShs)     | %          |
| 405                        | ROADS                             | 3,100,000         | 21         |
| 605                        | VEHICLE/ MOTOR CYCLES             | 3,000,000         | 20         |
| 900                        | WATER                             | 2,000,000         | 13         |
| 265                        | MARKET IMPROVEMENT/PUBLIC TOILETS | 1,403,459         | 9          |
| 260                        | AUCTION RINGS/PUBLIC TOILET       | 1,403,459         | 9          |
|                            | All Other Projects (6 projects)   | 4,020,000         | 27         |
|                            | <b>TOTAL</b>                      | <b>14,926,918</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 51.9  | 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:                             | 25.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 79.2  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 103.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 36.9  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 108.4 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 336 Lamu County Council**  
**Province: COAST Summary Profile Fiscal Year 2006/2007 District: LAMU**  
 (Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 59        | No. of Councillors: | 30        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 7,669,858 | Total Civic Costs:  | 3,902,535 | Business Permit Base Value | 300 |
| Average/Employee:      | 129,998   | Average/Councillor: | 130,085   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 21,234,758        | 21,234,758        | 100            | 23,288,137        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 1,135,000         | 1,737,134         | 153.1          | 1,397,866         | 80.5             |
| Sub-Total                            | 22,369,758        | 22,971,892        | 102.7          | 24,686,003        | 107.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 2,500,000         | 4,026,189         | 161.0          | 3,180,000         | 79.0             |
| Single Business Permit               | 3,100,000         | 3,160,600         | 102.0          | 3,220,000         | 101.9            |
| Market Fees                          | 1,000,000         | 1,073,310         | 107.3          | 980,000           | 91.3             |
| Others                               | 4,745,600         | 5,677,601         | 42.7           | 13,283,500        | 234.0            |
| Sub-Total                            | 11,345,600        | 13,937,700        | 122.8          | 20,663,500        | *148.3           |
| <b>TOTAL REVENUES</b>                | <b>33,715,358</b> | <b>36,909,592</b> | <b>109.5</b>   | <b>45,349,503</b> | <b>122.9</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 5,918,000         | 3,902,535         | 65.9           | 6,018,000         | 154.2            |
| L A Personnel                        | 8,998,815         | 7,669,858         | 85.2           | 13,061,366        | 170.3            |
| L A Operations                       | 3,765,000         | 16,250,079        | 431.6          | 5,805,000         | 35.7             |
| L A Maintenance                      | 2,500,000         | 1,582,445         | 63.3           | 3,098,612         | 195.8            |
| TOTAL Recurrent Expenditures         | 21,181,815        | 29,404,917        | 138.8          | 27,982,978        | 95.2             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>12,533,543</b> | <b>7,504,675</b>  | <b>59.9</b>    | <b>17,366,525</b> | <b>231.4</b>     |
| CAPITAL EXPENDITURES                 | 5,800,000         | 4,773,264         | 82.3           | 14,642,000        | 306.8            |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>6,733,543</b>  | <b>2,731,411</b>  | <b>40.6</b>    | <b>2,724,525</b>  | <b>99.7</b>      |
| DEBT RESOLUTION REPAYMENTS           | 5,500,000         | 5,132,667         | 93.3           | 7,000,000         | 136.4            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,233,543</b>  | <b>-2,401,256</b> |                | <b>-4,275,475</b> | <b>178.1</b>     |

| Implemented Projects 2006/2007 |                                       |                  |            |
|--------------------------------|---------------------------------------|------------------|------------|
| Code                           | Project Description                   | Amount (KShs)    | %          |
| 360                            | Purchase of motor vehicle             | 1,000,000        | 21         |
| 205                            | Rehabilitation of county Hall         | 951,663          | 20         |
| 700                            | Construction of Matondoni Social Hall | 565,950          | 12         |
| 500                            | Construction of Siyu Nursary School   | 497,676          | 10         |
| 500                            | Construction of Faza Nursery          | 419,205          | 9          |
|                                | All Other Projects (11 projects)      | 1,338,770        | 28         |
|                                | <b>TOTAL</b>                          | <b>4,773,264</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                   |                   |            |
|----------------------------|---------------------------------------------------|-------------------|------------|
| Code                       | Project Description                               | Amount (KShs)     | %          |
| 260                        | EXPANSION OF LAMU OLD TOWN MARKET                 | 5,742,000         | 39         |
| 260                        | CONST. OF MPEKETONI MARKET FY 03/04, 04/05, 05/06 | 2,300,000         | 16         |
| 350                        | PURCHASE OF A TRACTOR                             | 1,800,000         | 12         |
| 500                        | CONSTRUCTION OF KIUNGA NURSERY SCHOOL             | 550,000           | 4          |
| 500                        | CONSTRUCTION OF MYABOGI NURSERY SCHOOL            | 550,000           | 4          |
|                            | All Other Projects (11 projects)                  | 3,700,000         | 25         |
|                            | <b>TOTAL</b>                                      | <b>14,642,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 55.3  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 22.8  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 13.3  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 122.8 | Total LocalRevenues compared to Planned Local Revenues                               |
| Recurrent Expenditure Performance Ratio: | 138.8 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 82.3  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 93.3  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 341 Limuru Municipal Council**  
**Province: CENTRAL Summary Profile Fiscal Year 2006/2007**  
 District: KIAMBU  
 (Values in KShs)

|                       |            |                     |           |                            |     |
|-----------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees      | 107        | No. of Councillors  | 8         | Business Permit Schedule   | 8   |
| Total Yearly Salaries | 24,549,104 | Total Civic Costs   | 3,774,878 | Business Permit Base Value | 350 |
| Average/Employee:     | 229,431    | Average/Councillor: | 471,860   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 14,621,447        | 14,621,447        | 100            | 15,952,968        | 109.1            |
| Road Maintenance Levy Fund (RMLF)    | 2,468,279         | 1,732,073         | 70.2           | 2,038,189         | 117.7            |
| Sub-Total                            | 17,089,726        | 16,353,520        | 95.7           | 17,991,157        | 110.0            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 342,838           | 0.0            | 770,000           | 224.6            |
| Property Rates                       | 1,200,000         | 2,877,041         | 239.8          | 9,000,000         | 312.8            |
| Single Business Permit               | 8,200,000         | 8,524,046         | 104.0          | 9,020,000         | 105.8            |
| Market Fees                          | 4,210,000         | 4,410,321         | 104.8          | 5,600,000         | 127.0            |
| Others                               | 10,287,000        | 15,252,102        | 120.1          | 12,697,000        | 83.2             |
| Sub-Total                            | 23,897,000        | 31,406,348        | 131.4          | 37,087,000        | 118.1            |
| <b>TOTAL REVENUES</b>                | <b>40,986,726</b> | <b>47,759,868</b> | <b>116.5</b>   | <b>55,078,157</b> | <b>115.3</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 4,026,000         | 3,774,878         | 93.8           | 3,205,000         | 84.9             |
| L A Personnel                        | 17,826,324        | 24,549,104        | 137.7          | 24,263,592        | 98.8             |
| L A Operations                       | 7,565,571         | 11,738,498        | 155.2          | 8,164,819         | 69.6             |
| L A Maintenance                      | 3,951,451         | 2,507,615         | 63.5           | 3,504,370         | 139.7            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>33,369,346</b> | <b>42,570,095</b> | <b>127.6</b>   | <b>39,137,781</b> | <b>91.9</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>7,617,380</b>  | <b>5,189,773</b>  | <b>68.1</b>    | <b>15,940,376</b> | <b>307.1</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>3,315,000</b>  | <b>3,526,736</b>  | <b>106.4</b>   | <b>7,060,000</b>  | <b>200.2</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>4,302,380</b>  | <b>1,663,037</b>  | <b>38.7</b>    | <b>8,880,376</b>  | <b>534.0</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>4,098,696</b>  | <b>5,188,932</b>  | <b>126.6</b>   | <b>7,301,236</b>  | <b>140.7</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>203,684</b>    | <b>-3,525,895</b> |                | <b>1,579,140</b>  |                  |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 100                            | Fuel Levy Funds Accounts        | 1,101,741        | 31         |
| 100                            | Strategic Plan                  | 600,000          | 17         |
| 260                            | Kamirithu Market                | 464,526          | 13         |
| 230                            | Misika Electricity Project      | 250,000          | 7          |
| 300                            | Purchase of computer/printer    | 240,000          | 7          |
|                                | All Other Projects (7 projects) | 870,469          | 25         |
| <b>TOTAL</b>                   |                                 | <b>3,526,736</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                   |                  |            |
|----------------------------|---------------------------------------------------|------------------|------------|
| Code                       | Project Description                               | Amount (KShs)    | %          |
| 500                        | Town Hall                                         | 4,540,000        | 64         |
| 500                        | Construction of Social hall and library           | 1,300,000        | 18         |
| 900                        | Water pipes for Kamandura Tarambana water project | 270,000          | 4          |
| 900                        | Water pipes for Karanjee Water Project.           | 260,000          | 4          |
| 900                        | Water Pipes for Kiwaroga Water Project            | 240,000          | 3          |
|                            | All Other Projects (3 projects)                   | 450,000          | 6          |
| <b>TOTAL</b>               |                                                   | <b>7,060,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 59.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 18.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 8.9   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 131.4 | Total Local Revenues 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   | 106.4 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 126.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 346 Litein Town Council**  
**Province: RIFT VALLEY      Summary Profile Fiscal Year 2006/2007      District: KERICHO**  
 (Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 25        | No. of Councillors: | 10        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 2,862,620 | Total Civic Costs:  | 3,198,654 | Business Permit Base Value | 300 |
| Average/Employee       | 114,505   | Average/Councillor: | 319,865   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 15,871,593        | 15,871,593        | 100            | 17,321,049        | 109.1            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 15,871,593        | 15,871,593        | 100.0          | 17,321,049        | 109.1            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 120,000           | 435,290           | 362.7          | 197,280           | 45.3             |
| Single Business Permit               | 3,244,900         | 2,276,789         | 70.2           | 2,600,000         | 114.2            |
| Market Fees                          | 3,286,560         | 1,643,612         | 50.0           | 2,453,200         | 149.3            |
| Others                               | 4,993,938         | 5,399,566         | 91.4           | 5,905,250         | 109.4            |
| Sub-Total                            | 11,645,398        | 9,755,257         | 83.8           | 11,155,730        | 114.4            |
| <b>TOTAL REVENUES</b>                | <b>27,516,991</b> | <b>25,626,850</b> | <b>93.1</b>    | <b>28,476,779</b> | <b>111.1</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 3,028,600         | 3,198,654         | 105.6          | 3,380,000         | 105.7            |
| L A Personnel                        | 5,187,557         | 2,862,620         | 55.2           | 8,633,439         | 301.6            |
| L A Operations                       | 4,261,400         | 4,013,562         | 94.2           | 4,592,100         | 114.4            |
| L A Maintenance                      | 1,039,000         | 1,088,278         | 104.7          | 1,610,000         | 147.9            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>13,516,557</b> | <b>11,163,114</b> | <b>82.6</b>    | <b>18,215,539</b> | <b>163.2</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>14,000,434</b> | <b>14,463,736</b> | <b>103.3</b>   | <b>10,261,240</b> | <b>70.9</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>10,722,956</b> | <b>6,745,921</b>  | <b>62.9</b>    | <b>5,200,000</b>  | <b>77.1</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>3,277,478</b>  | <b>7,717,815</b>  | <b>235.5</b>   | <b>5,061,240</b>  | <b>65.6</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,772,300</b>  | <b>3,250,019</b>  | <b>117.2</b>   | <b>4,776,693</b>  | <b>147.0</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>505,178</b>    | <b>4,467,796</b>  | <b>884.4</b>   | <b>284,547</b>    | <b>6.4</b>       |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 360                            | Purchase of Vehicle              | 2,950,000        | 44         |
| 100                            | Preparation of Valuation Roll    | 1,000,000        | 15         |
| 100                            | Strategic Plan Preparation       | 500,000          | 7          |
| 500                            | Kapsogeruk Nursery Shool         | 300,000          | 4          |
| 300                            | Computer Purchase [Two ]         | 250,000          | 4          |
|                                | All Other Projects (15 projects) | 1,745,921        | 26         |
|                                | <b>TOTAL</b>                     | <b>6,745,921</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                        |                  |            |
|----------------------------|----------------------------------------|------------------|------------|
| Code                       | Project Description                    | Amount (KShs)    | %          |
| 400                        | LITEIN TOWN COUNCIL OFFICE COMPLETION  | 500,000          | 10         |
| 400                        | LITEIN KAPKATET CULVETING              | 500,000          | 10         |
| 500                        | CHEPAKAL NURSERY SSSCHOOL              | 300,000          | 6          |
| 265                        | PURCHASE OF REFUSE CONTAINERS          | 300,000          | 6          |
| 230                        | KOPTEBON-AINAMOI RURAL ELECTRIFICATION | 200,000          | 4          |
|                            | All Other Projects (31 projects)       | 3,400,000        | 65         |
|                            | <b>TOTAL</b>                           | <b>5,200,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 33.9  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 56.3  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 28.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 83.8  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 82.6  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 62.9  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 117.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 351 Lodwar Municipal Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: TURKANA**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 28        | No. of Councillors: | 8         | Business Permit Schedule   | 10  |
| Total Yearly Salaries: | 5,976,515 | Total Civic Costs:  | 3,975,330 | Business Permit Base Value | 500 |
| Average/Employee:      | 213,447   | Average/Councillor: | 496,916   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 15,417,398   | 15,417,398       | 100            | 16,888,595   | 109.5            |
| Road Maintenance Levy Fund (RMLF)    | 1,716,274    | 1,558,977        | 90.8           | 533,919      | 34.2             |
| Sub-Total                            | 17,133,672   | 16,976,375       | 99.1           | 17,422,514   | 102.6            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 0            | 0                | 0.0            | 0            | 0.0              |
| Single Business Permit               | 920,000      | 1,551,100        | 168.6          | 1,850,000    | 119.3            |
| Market Fees                          | 550,000      | 384,030          | 69.8           | 124,000      | 32.3             |
| Others                               | 1,789,760    | 2,212,500        | 144.6          | 1,530,438    | 69.2             |
| Sub-Total                            | 3,259,760    | 4,147,630        | 127.2          | 3,504,438    | 84.5             |
| <b>TOTAL REVENUES</b>                | 20,393,432   | 21,124,005       | 103.6          | 20,926,952   | 99.1             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 2,985,000    | 3,975,330        | 133.2          | 3,333,000    | 83.8             |
| L A Personnel                        | 7,267,062    | 5,976,515        | 82.2           | 7,907,286    | 132.3            |
| L A Operations                       | 773,000      | 3,680,169        | 476.1          | 3,563,000    | 96.8             |
| L A Maintenance                      | 1,746,274    | 162,348          | 9.3            | 1,140,000    | 702.2            |
| <b>TOTAL Recurrent Expenditures</b>  | 12,771,336   | 13,794,362       | 108.0          | 15,943,286   | 115.6            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 7,622,096    | 7,329,643        | 96.2           | 4,983,666    | 68.0             |
| <b>CAPITAL EXPENDITURES</b>          | 5,500,000    | 5,256,541        | 95.6           | 11,783,635   | 224.2            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 1            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 2,122,096    | 2,073,102        | 97.7           | -6,799,970   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 2,039,343    | 12,784,710       | 626.9          | 3,129,960    | 24.5             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 82,753       | -10,711,608      |                | -9,929,930   | 92.7             |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 360                            | Purchase Of Motor Vehicle       | 2,640,375     | 50  |
| 900                            | Bursary Fund                    | 1,272,270     | 24  |
| 400                            | Road Maintenance                | 743,896       | 14  |
| 240                            | Construction Of Dispensary      | 600,000       | 11  |
| 0                              |                                 | 0             | 0   |
|                                | All Other Projects (0 projects) | 0             | 0   |
| <b>TOTAL</b>                   |                                 | 5,256,541     | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 340                        | construction of council offices | 4,733,635     | 40  |
| 360                        | MOTOR VEHICLE                   | 2,000,000     | 17  |
| 240                        | valuation roll                  | 1,500,000     | 13  |
| 240                        | MUNICIPAL MOTUARY               | 1,000,000     | 8   |
| 500                        | Construction of Nursery school  | 500,000       | 4   |
|                            | All Other Projects (6 projects) | 2,050,000     | 17  |
| <b>TOTAL</b>               |                                 | 11,783,635    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 56.1  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 29.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 28.8  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 127.2 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 108.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 95.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 626.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 356 Londiani Town Council**
**Province: RIFT VALLEY**
**Summary Profile Fiscal Year 2006/2007**
**District: KERICHO**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 30        | No. of Councillors: | 9         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 6,028,890 | Total Civic Costs:  | 1,329,768 | Business Permit Base Value | 300 |
| Average/Employee:      | 200,963   | Average/Councillor: | 147,752   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 9,338,449         | 9,338,449         | 100            | 10,140,992        | 108.6            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 9,338,449         | 9,338,449         | 100.0          | 10,140,992        | 108.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 800,000           | 0                 | 0.0            | 800,000           | 0.0              |
| Property Rates                       | 749,770           | 486,613           | 64.9           | 1,046,000         | 215.0            |
| Single Business Permit               | 867,460           | 960,832           | 110.8          | 884,460           | 92.1             |
| Market Fees                          | 624,650           | 426,770           | 68.3           | 872,283           | 204.4            |
| Others                               | 2,157,089         | 939,402           | 65.4           | 1,436,500         | 152.9            |
| Sub-Total                            | 5,198,969         | 2,813,617         | 54.1           | 5,039,243         | 179.1            |
| <b>TOTAL REVENUES</b>                | <b>14,537,418</b> | <b>12,152,066</b> | <b>83.6</b>    | <b>15,180,235</b> | <b>124.9</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,617,834         | 1,329,768         | 82.2           | 2,089,620         | 157.1            |
| L A Personnel                        | 5,361,515         | 6,028,890         | 112.4          | 9,019,538         | 149.6            |
| L A Operations                       | 1,690,471         | 1,873,811         | 110.8          | 3,726,806         | 198.9            |
| L A Maintenance                      | 1,539,995         | 703,325           | 45.7           | 2,298,290         | 326.8            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>10,209,815</b> | <b>9,935,794</b>  | <b>97.3</b>    | <b>17,134,254</b> | <b>172.4</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>4,327,603</b>  | <b>2,216,272</b>  | <b>51.2</b>    | <b>-1,954,019</b> |                  |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,000,000</b>  | <b>718,500</b>    | <b>35.9</b>    | <b>2,160,800</b>  | <b>300.7</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,327,603</b>  | <b>1,497,772</b>  | <b>64.3</b>    | <b>-4,114,819</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,233,858</b>  | <b>1,393,732</b>  | <b>62.4</b>    | <b>1,518,025</b>  | <b>108.9</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>93,745</b>     | <b>104,040</b>    | <b>111.0</b>   | <b>-5,632,844</b> |                  |

| Implemented Projects 2006/2007 |                                   |                |            |
|--------------------------------|-----------------------------------|----------------|------------|
| Code                           | Project Description               | Amount (KShs)  | %          |
| 400                            | Kimasian Sub-Location Bridge/Road | 60,000         | 8          |
| 500                            | Londiani Secondary School         | 60,000         | 8          |
| 500                            | Kipsirichet Secondary School      | 50,000         | 7          |
| 500                            | Kimaut Primary School             | 50,000         | 7          |
| 900                            | Itoik Water Dam                   | 40,000         | 6          |
|                                | All Other Projects (18 projects)  | 458,500        | 64         |
|                                | <b>TOTAL</b>                      | <b>718,500</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                  |            |
|----------------------------|----------------------------------|------------------|------------|
| Code                       | Project Description              | Amount (KShs)    | %          |
| 260                        | LONDIANI COVERED MARKET          | 1,000,000        | 46         |
| 240                        | KEDOWA DISPENSARY                | 100,000          | 5          |
| 800                        | KIMASIAN TESTAI ACCESS ROAD      | 100,000          | 5          |
| 400                        | CHERIBO DAM                      | 80,000           | 4          |
| 400                        | LONDIANI TOWN DRAINAGE           | 80,000           | 4          |
|                            | All Other Projects (16 projects) | 800,800          | 37         |
|                            | <b>TOTAL</b>                     | <b>2,160,800</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |      |                                                                                      |
|------------------------------------------|------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 57.2 | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 17.8 | 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:         | 54.1 | Total Local Revenues 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:   | 35.9 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 62.4 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 361 Luanda Town Council**  
**Province: WESTERN Summary Profile Fiscal Year 2006/2007**  
 District: VIHIGA  
 (Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 48        | No. of Councillors: | 9         | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 8,348,158 | Total Civic Costs:  | 3,011,693 | Business Permit Base Value | 400 |
| Average/Employee:      | 173,920   | Average/Councillor: | 334,633   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 16,464,833        | 16,464,833        | 100            | 18,002,292        | 109.3            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 16,464,833        | 16,464,833        | 100.0          | 18,002,292        | 109.3            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 8,963             | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 1,389,000         | 1,840,227         | 132.5          | 1,389,000         | 75.5             |
| Market Fees                          | 3,835,106         | 4,511,245         | 117.6          | 3,835,106         | 85.0             |
| Others                               | 1,351,578         | 6,046,859         | 371.0          | 1,630,099         | 27.0             |
| Sub-Total                            | 6,584,647         | 12,398,331        | 188.3          | 6,854,205         | 55.3             |
| <b>TOTAL REVENUES</b>                | <b>23,049,480</b> | <b>28,863,164</b> | <b>125.2</b>   | <b>24,856,497</b> | <b>86.1</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,892,400         | 3,011,693         | 159.1          | 2,332,400         | 77.4             |
| L A Personnel                        | 10,649,859        | 8,348,158         | 78.4           | 10,193,469        | 122.1            |
| L A Operations                       | 1,270,000         | 5,716,224         | 450.1          | 2,642,646         | 46.2             |
| L A Maintenance                      | 37,000            | 404,102           | 1,092.2        | 153,500           | 38.0             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>13,849,259</b> | <b>17,480,177</b> | <b>126.2</b>   | <b>15,322,015</b> | <b>87.7</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>9,200,221</b>  | <b>11,382,987</b> | <b>123.7</b>   | <b>9,534,482</b>  | <b>83.8</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>6,451,285</b>  | <b>5,167,521</b>  | <b>80.1</b>    | <b>7,020,894</b>  | <b>135.9</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,748,936</b>  | <b>6,215,466</b>  | <b>226.1</b>   | <b>2,513,588</b>  | <b>40.4</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,304,948</b>  | <b>4,687,158</b>  | <b>203.4</b>   | <b>2,485,650</b>  | <b>53.0</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>443,988</b>    | <b>1,528,308</b>  | <b>344.2</b>   | <b>27,938</b>     | <b>1.8</b>       |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 360                            | PURCHASE OF CIVIC CAR           | 1,528,695        | 30         |
| 505                            | BURSARY                         | 900,000          | 17         |
| 505                            | MATERIALS TO SCHOOL             | 800,000          | 15         |
| 200                            | TOWN HALL CONSTRUCTION          | 635,000          | 12         |
| 500                            | CONSTRUCTION OF CLASSROOMS      | 400,000          | 8          |
|                                | All Other Projects (8 projects) | 903,826          | 17         |
|                                | <b>TOTAL</b>                    | <b>5,167,521</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                      |                  |            |
|----------------------------|--------------------------------------|------------------|------------|
| Code                       | Project Description                  | Amount (KShs)    | %          |
| 245                        | Improvement of Roads                 | 1,820,894        | 26         |
| 200                        | Construction of Town Hall.           | 1,500,000        | 21         |
| 200                        | construction of social hall          | 700,000          | 10         |
| 500                        | Construction of a Library            | 500,000          | 7          |
| 500                        | Construction of village Polytechnic. | 500,000          | 7          |
|                            | All Other Projects (5 projects)      | 2,000,000        | 28         |
|                            | <b>TOTAL</b>                         | <b>7,020,894</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 61.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 32.7  | 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:         | 188.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 126.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 80.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 203.4 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 366 Lugari County Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: WESTERN

District: LUGARI

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 95         | No. of Councillors: | 12        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 16,816,701 | Total Civic Costs:  | 5,516,170 | Business Permit Base Value | 300 |
| Average/Employee:      | 177,018    | Average/Councillor: | 459,681   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 37,848,312        | 37,848,312        | 100            | 41,506,900        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 2,000,000         | 2,309,123         | 115.5          | 2,717,223         | 117.7            |
| Sub-Total                            | 39,848,312        | 40,157,435        | 100.8          | 44,224,123        | 110.1            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 18,668,083        | 506,943           | 2.7            | 18,668,083        | 3,682.5          |
| Property Rates                       | 319,455           | 148,772           | 46.6           | 387,840           | 260.7            |
| Single Business Permit               | 4,451,298         | 4,249,779         | 95.5           | 3,999,950         | 94.1             |
| Market Fees                          | 3,787,418         | 3,893,916         | 102.8          | 4,363,650         | 112.1            |
| Others                               | 3,952,434         | 6,925,057         | 140.9          | 4,915,349         | 71.0             |
| Sub-Total                            | 31,178,688        | 15,724,467        | 50.4           | 32,334,872        | 205.6            |
| <b>TOTAL REVENUES</b>                | <b>71,027,000</b> | <b>55,881,902</b> | <b>78.7</b>    | <b>76,558,995</b> | <b>137.0</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 5,839,000         | 5,516,170         | 94.5           | 5,958,000         | 108.0            |
| L A Personnel                        | 19,962,477        | 16,816,701        | 84.2           | 22,378,512        | 133.1            |
| L A Operations                       | 14,122,400        | 4,793,649         | 33.9           | 17,438,590        | 363.8            |
| L A Maintenance                      | 6,139,000         | 572,201           | 9.3            | 8,196,800         | 1,432.5          |
| <b>TOTAL Recurrent Expenditures</b>  | <b>46,062,877</b> | <b>27,698,721</b> | <b>60.1</b>    | <b>53,971,902</b> | <b>194.9</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>24,964,123</b> | <b>28,183,181</b> | <b>112.9</b>   | <b>22,587,093</b> | <b>80.1</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>14,760,841</b> | <b>12,524,200</b> | <b>84.8</b>    | <b>16,187,691</b> | <b>129.3</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>10,203,282</b> | <b>15,658,981</b> | <b>153.5</b>   | <b>6,399,402</b>  | <b>40.9</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>7,102,700</b>  | <b>9,527,342</b>  | <b>134.1</b>   | <b>6,200,000</b>  | <b>65.1</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>3,100,582</b>  | <b>6,131,639</b>  | <b>197.8</b>   | <b>199,402</b>    | <b>3.3</b>       |

| Implemented Projects 2006/2007 |                                 |                   |            |
|--------------------------------|---------------------------------|-------------------|------------|
| Code                           | Project Description             | Amount (KShs)     | %          |
| 405                            | ROADS REHABILITATION            | 5,669,200         | 45         |
| 800                            | CONT. OF BUS PARK               | 1,957,000         | 16         |
| 800                            | CONT. OF MINOR BRIDGES          | 1,531,100         | 12         |
| 500                            | BURSARY                         | 1,000,000         | 8          |
| 205                            | OFFICE RENOVATION               | 921,600           | 7          |
|                                | All Other Projects (4 projects) | 1,445,300         | 12         |
| <b>TOTAL</b>                   |                                 | <b>12,524,200</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 405                        | ROAD REHABILITATION              | 4,527,716         | 28         |
| 205                        | OFFICE RENOVATION                | 1,800,000         | 11         |
| 500                        | CLASSROOM                        | 1,669,795         | 10         |
| 999                        | CONSTRUCTION OF MINOR BRIDGES    | 1,268,769         | 8          |
| 900                        | BOREHOLE                         | 1,170,000         | 7          |
|                            | All Other Projects (11 projects) | 5,751,411         | 36         |
| <b>TOTAL</b>               |                                  | <b>16,187,691</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 42.4  | 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:                             | 19.9  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 50.4  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 60.1  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 84.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 134.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 371 Machakos Municipal Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: MACHAKOS**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 245        | No. of Councillors: | 18        | Business Permit Schedule   | 12  |
| Total Yearly Salaries: | 52,924,957 | Total Civic Costs:  | 7,834,485 | Business Permit Base Value | 700 |
| Average/Employee       | 216,020    | Average/Councillor: | 435,249   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008       |                  |
|--------------------------------------|-------------------|-------------------|----------------|--------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                    |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 38,204,152        | 38,204,152        | 100            | 42,009,754         | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 10,760,664        | 6,632,284         | 61.6           | 8,277,718          | 124.8            |
| Sub-Total                            | 48,964,816        | 44,836,436        | 91.6           | 50,287,472         | 112.2            |
| <b>Local Revenues</b>                |                   |                   |                |                    |                  |
| CILOR                                | 1,284,750         | 0                 | 0.0            | 116,828            | 0.0              |
| Property Rates                       | 7,564,072         | 6,494,164         | 85.9           | 7,564,072          | 116.5            |
| Single Business Permit               | 10,198,954        | 13,179,082        | 129.2          | 10,198,954         | 77.4             |
| Market Fees                          | 12,314,010        | 6,533,954         | 53.1           | 12,314,010         | 188.5            |
| Others                               | 29,897,884        | 36,599,755        | 122.0          | 29,989,041         | 81.9             |
| Sub-Total                            | 61,259,670        | 62,806,955        | 102.5          | 60,182,905         | 95.8             |
| <b>TOTAL REVENUES</b>                | 110,224,486       | 107,643,391       | 97.7           | 110,470,377        | 102.6            |
| <b>EXPENDITURES</b>                  |                   |                   |                |                    |                  |
| Civic                                | 9,365,705         | 7,834,485         | 83.7           | 9,613,705          | 122.7            |
| L A Personnel                        | 32,561,217        | 52,924,957        | 162.5          | 54,823,436         | 103.6            |
| L A Operations                       | 22,058,298        | 14,350,415        | 65.1           | 25,359,603         | 176.7            |
| L A Maintenance                      | 5,354,655         | 2,705,428         | 50.5           | 6,377,775          | 235.7            |
| TOTAL Recurrent Expenditures         | 69,339,875        | 77,815,285        | 112.2          | 96,174,519         | 123.6            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>40,884,611</b> | <b>29,828,106</b> | <b>73.0</b>    | <b>14,295,858</b>  | <b>47.9</b>      |
| CAPITAL EXPENDITURES                 | 10,499,000        | 12,230,470        | 116.5          | 14,000,000         | 114.5            |
| LOAN REPAYMENTS                      | 1,248,102         | 0                 | 0.0            | 1,248,142          | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>31,633,713</b> | <b>17,597,636</b> | <b>55.6</b>    | <b>-952,284</b>    |                  |
| DEBT RESOLUTION REPAYMENTS           | 13,138,632        | 23,658,191        | 180.1          | 15,828,168         | 66.9             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>18,495,081</b> | <b>-6,060,555</b> |                | <b>-16,780,452</b> | <b>276.9</b>     |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 400                            | Rashid Road                      | 6,014,875     | 49  |
| 400                            | Nger Road Shopping Complex       | 2,745,306     | 22  |
| 405                            | Construction of Waeni Bridge     | 728,604       | 6   |
| 905                            | Kusyumuomo Water Projects        | 389,695       | 3   |
| 315                            | Purchase of photocopy Machine    | 319,000       | 3   |
|                                | All Other Projects (26 projects) | 2,032,990     | 17  |
| <b>TOTAL</b>                   |                                  | 12,230,470    | 100 |

| Planned Projects 2007/2008 |                                           |               |     |
|----------------------------|-------------------------------------------|---------------|-----|
| Code                       | Project Description                       | Amount (KShs) | %   |
| 905                        | Sinking of borehole at Kwa Kavoo          | 1,400,000     | 10  |
| 500                        | Construction of a new sec sch. at Kitanya | 1,200,000     | 9   |
| 900                        | Construction of gabions at Iyiini River   | 1,000,000     | 7   |
| 605                        | Construction of a cattle dip at Tamuya    | 1,000,000     | 7   |
| 905                        | Sinking of borehole at Kaluoki Area       | 900,000       | 6   |
|                            | All Other Projects (26 projects)          | 8,500,000     | 61  |
| <b>TOTAL</b>               |                                           | 14,000,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 51.7  | 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                             | 10.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 102.5 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 112.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 116.5 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 180.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 376 Makueni County Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: MAKUENI**

(Values in KShs)

|                        |            |                     |            |                             |     |
|------------------------|------------|---------------------|------------|-----------------------------|-----|
| No. of Employees:      | 224        | No. of Councillors: | 74         | Business Permit Schedule:   | 9   |
| Total Yearly Salaries: | 54,119,831 | Total Civic Costs:  | 26,317,245 | Business Permit Base Value: | 400 |
| Average/Employee:      | 241,606    | Average/Councillor: | 355,638    |                             |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 118,966,843  | 118,966,843      | 100            | 130,800,977  | 109.9            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 118,966,843  | 118,966,843      | 100.0          | 130,800,977  | 109.9            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 1,015,351    | 1,219,357        | 120.1          | 0            | 0.0              |
| Property Rates                       | 1,621,061    | 3,056,880        | 188.6          | 1,861,750    | 60.9             |
| Single Business Permit               | 22,995,403   | 20,860,312       | 90.7           | 20,605,400   | 98.8             |
| Market Fees                          | 7,370,000    | 8,928,164        | 121.1          | 7,282,000    | 81.6             |
| Others                               | 14,859,753   | 14,174,440       | 93.4           | 15,181,430   | 107.1            |
| Sub-Total                            | 47,861,568   | 48,239,153       | 100.8          | 44,930,580   | 93.1             |
| <b>TOTAL REVENUES</b>                | 166,828,411  | 167,205,996      | 100.2          | 175,731,557  | 105.1            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 31,740,500   | 26,317,245       | 82.9           | 22,290,000   | 84.7             |
| L A Personnel                        | 35,937,203   | 54,119,831       | 150.6          | 54,051,493   | 99.9             |
| L A Operations                       | 25,097,884   | 27,331,365       | 108.9          | 24,540,000   | 89.8             |
| L A Maintenance                      | 7,236,770    | 3,743,073        | 51.7           | 15,290,000   | 408.5            |
| TOTAL Recurrent Expenditures         | 100,012,357  | 111,511,514      | 111.5          | 116,171,493  | 104.2            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 66,816,054   | 55,694,482       | 83.4           | 59,560,064   | 106.9            |
| <b>CAPITAL EXPENDITURES</b>          | 46,590,000   | 38,439,616       | 82.5           | 35,295,000   | 91.8             |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 20,226,054   | 17,254,866       | 85.3           | 24,265,064   | 140.6            |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 20,000,000   | 20,469,743       | 102.3          | 24,217,573   | 118.3            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 226,054      | -3,214,877       |                | 47,491       |                  |

**Implemented Projects 2006/2007**

| Code | Project Description             | Amount (KShs) | %   |
|------|---------------------------------|---------------|-----|
| 350  | PURCHASE OF GRADER(ROLLED OVER) | 17,314,243    | 45  |
| 505  | SUPPLY OF MATERIALS TO SCHOOLS  | 8,632,898     | 22  |
| 405  | REHABILITATION OF ROADS         | 3,486,971     | 9   |
| 100  | VALUATION ROLL                  | 2,784,000     | 7   |
| 245  | HEALTH INFRASTRUCTURE           | 2,304,929     | 6   |
|      | All Other Projects (5 projects) | 3,916,575     | 10  |
|      | <b>TOTAL</b>                    | 38,439,616    | 100 |

**Planned Projects 2007/2008**

| Code | Project Description              | Amount (KShs) | %   |
|------|----------------------------------|---------------|-----|
| 900  | Construction of sand dams        | 3,150,000     | 9   |
| 405  | Roads Grading                    | 3,015,000     | 9   |
| 365  | Purchase of tractor and trailer  | 2,500,000     | 7   |
| 205  | Completion of Council Chamber    | 2,500,000     | 7   |
| 265  | Planning of Markets              | 1,500,000     | 4   |
|      | All Other Projects (47 projects) | 22,630,000    | 64  |
|      | <b>TOTAL</b>                     | 35,295,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 46.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 32.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 23.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 100.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 111.5 | 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       | 102.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 381 Makuyu Town Council**

**Province: CENTRAL**

**Summary Profile Fiscal Year 2006/2007**

**District: MARAGUA**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 29        | No. of Councillors: | 8         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 6,083,326 | Total Civic Costs:  | 3,291,380 | Business Permit Base Value | 500 |
| Average/Employee:      | 209,770   | Average/Councillor: | 411,423   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 9,934,850         | 9,934,850         | 100            | 10,779,158        | 108.5            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 9,934,850         | 9,934,850         | 100.0          | 10,779,158        | 108.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 522,043           | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 2,500,000         | 3,280,950         | 131.2          | 2,600,000         | 79.2             |
| Market Fees                          | 700,000           | 1,053,400         | 150.5          | 850,000           | 80.7             |
| Others                               | 2,270,000         | 7,627,915         | 212.0          | 3,597,593         | 47.2             |
| Sub-Total                            | 5,992,043         | 11,962,265        | 199.6          | 7,047,593         | 58.9             |
| <b>TOTAL REVENUES</b>                | <b>15,926,893</b> | <b>21,897,115</b> | <b>137.5</b>   | <b>17,826,751</b> | <b>81.4</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,398,340         | 3,291,380         | 137.2          | 2,877,000         | 87.4             |
| L A Personnel                        | 5,186,189         | 6,083,326         | 117.3          | 9,750,683         | 160.3            |
| L A Operations                       | 2,154,920         | 3,846,264         | 178.5          | 3,783,000         | 98.4             |
| L A Maintenance                      | 710,000           | 1,652,260         | 232.7          | 1,817,000         | 110.0            |
| TOTAL Recurrent Expenditures         | 10,449,449        | 14,873,230        | 142.3          | 18,227,683        | 122.6            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>5,477,444</b>  | <b>7,023,885</b>  | <b>128.2</b>   | <b>-400,932</b>   |                  |
| CAPITAL EXPENDITURES                 | 3,874,592         | 4,250,677         | 109.7          | 2,918,042         | 68.6             |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,602,852</b>  | <b>2,773,208</b>  | <b>173.0</b>   | <b>-3,318,974</b> |                  |
| DEBT RESOLUTION REPAYMENTS           | 1,592,690         | 2,801,398         | 175.9          | 1,782,675         | 63.6             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>10,162</b>     | <b>-28,190</b>    |                | <b>-5,101,649</b> | <b>18,097.4</b>  |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 800                            | KENOL BUS PARK                   | 1,249,902        | 29         |
| 260                            | GAKUNGU MARKET                   | 854,400          | 20         |
| 100                            | VALUATION ROLL & ASSETS          | 291,000          | 7          |
| 605                            | STRATEGIC PLAN                   | 278,000          | 7          |
| 900                            | KENOL TOILET BLOCK               | 220,060          | 5          |
|                                | All Other Projects (18 projects) | 1,357,315        | 32         |
|                                | <b>TOTAL</b>                     | <b>4,250,677</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                         |                  |            |
|----------------------------|-----------------------------------------|------------------|------------|
| Code                       | Project Description                     | Amount (KShs)    | %          |
| 260                        | PROPOSED KENOL OPEN AIR MARKET          | 1,000,000        | 34         |
| 905                        | KIRIMIRI WATER PROJECT                  | 350,000          | 12         |
| 805                        | KARUGANDAGI-KARUNGANGI-GATHU-GITIA ROAD | 300,000          | 10         |
| 805                        | KITUNE/KAMBITI-THARA ROAD               | 200,000          | 7          |
| 805                        | MUTITITHI-NDABATABI-MITHIINI-KINOO ROAD | 200,000          | 7          |
|                            | All Other Projects (6 projects)         | 868,042          | 30         |
|                            | <b>TOTAL</b>                            | <b>2,918,042</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio.                   | 52.9  | 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.                            | 22.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio.        | 199.6 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 142.3 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 109.7 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 175.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 386 Malaba Town Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: **WESTERN**

District: **TESO**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 83         | No. of Councillors: | 13        | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 17,532,902 | Total Civic Costs:  | 3,841,090 | Business Permit Base Value | 400 |
| Average/Employee:      | 211,240    | Average/Councillor: | 295,468   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 10,265,402        | 10,265,402        | 100            | 11,176,110        | 108.9            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 10,265,402        | 10,265,402        | 100.0          | 11,176,110        | 108.9            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 787,767           | 1,528,270         | 194.0          | 812,918           | 53.2             |
| Market Fees                          | 1,323,494         | 1,176,240         | 88.9           | 1,361,921         | 115.8            |
| Others                               | 22,235,619        | 33,755,275        | 134.7          | 25,059,942        | 74.2             |
| Sub-Total                            | 24,346,880        | 36,459,785        | 149.8          | 27,234,781        | 74.7             |
| <b>TOTAL REVENUES</b>                | <b>34,612,282</b> | <b>46,725,187</b> | <b>135.0</b>   | <b>38,410,891</b> | <b>82.2</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 3,500,000         | 3,841,090         | 109.7          | 3,492,000         | 90.9             |
| L A Personnel                        | 15,992,735        | 17,532,902        | 109.6          | 18,224,979        | 103.9            |
| L A Operations                       | 5,790,000         | 8,968,973         | 154.9          | 6,824,990         | 76.1             |
| L A Maintenance                      | 2,060,000         | 4,350,512         | 211.2          | 2,500,000         | 57.5             |
| TOTAL Recurrent Expenditures         | 27,342,735        | 34,693,477        | 126.9          | 31,041,969        | 89.5             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>7,269,547</b>  | <b>12,031,710</b> | <b>165.5</b>   | <b>7,368,922</b>  | <b>61.2</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>6,070,000</b>  | <b>5,451,217</b>  | <b>89.8</b>    | <b>8,330,809</b>  | <b>152.8</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,199,547</b>  | <b>6,580,493</b>  | <b>548.6</b>   | <b>-961,887</b>   |                  |
| DEBT RESOLUTION REPAYMENTS           | 1,175,402         | 6,442,870         | 548.1          | 1,875,000         | 29.1             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>24,145</b>     | <b>137,623</b>    | <b>570.0</b>   | <b>-2,836,887</b> |                  |

**Implemented Projects 2006/2007**

| Code | Project Description               | Amount (KShs)    | %          |
|------|-----------------------------------|------------------|------------|
| 350  | PURCHASE OF TRACTOR               | 2,410,000        | 4          |
| 405  | ROAD IMPROVEMENT                  | 840,150          | 15         |
| 500  | PROVISION OF EDUCATION FACILITIES | 640,000          | 12         |
| 900  | PURCHASE OF LAND FOR LAGOONS      | 500,000          | 9          |
| 900  | PROVISION OF CLEAN WATER          | 411,067          | 8          |
|      | All Other Projects (5 projects)   | 650,000          | 12         |
|      | <b>TOTAL</b>                      | <b>5,451,217</b> | <b>100</b> |

**Planned Projects 2007/2008**

| Code | Project Description                        | Amount (KShs)    | %          |
|------|--------------------------------------------|------------------|------------|
| 900  | PURCHASE OF LAND FOR DUMPING SITE          | 4,480,809        | 54         |
| 240  | CONSTRUCTION OF DISPENSARIES               | 1,600,000        | 19         |
| 350  | PURCHASE OF TRAILER/PLOUGH                 | 650,000          | 8          |
| 999  | PURCHASE OF DUSTBINS & TOWN BEAUTIFICATION | 400,000          | 5          |
| 405  | IMPROVEMENT OF ACCESS ROADS                | 400,000          | 5          |
|      | All Other Projects (2 projects)            | 800,000          | 10         |
|      | <b>TOTAL</b>                               | <b>8,330,809</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 58.3  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 49.3  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 11.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 149.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 126.9 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 89.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 548.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 391 Malakisi Town Council**

**Province: WESTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: BUNGOMA**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees.      | 21        | No. of Councillors. | 8         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 3,028,427 | Total Civic Costs:  | 1,739,111 | Business Permit Base Value | 300 |
| Average/Employee       | 144,211   | Average/Councillor  | 217,389   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 9,297,363         | 8,460,600         | 91             | 10,094,703        | 119.3            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 9,297,363         | 8,460,600         | 91.0           | 10,094,703        | 119.3            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 189,137           | 422               | 0.2            | 14,850            | 3,519.0          |
| Single Business Permit               | 499,910           | 666,050           | 133.2          | 606,930           | 91.1             |
| Market Fees                          | 349,355           | 343,220           | 98.2           | 372,908           | 108.6            |
| Others                               | 113,346           | 714,428           | 267.9          | 266,713           | 37.3             |
| Sub-Total                            | 1,151,748         | 1,724,120         | 149.7          | 1,261,401         | 73.2             |
| <b>TOTAL REVENUES</b>                | <b>10,449,111</b> | <b>10,184,720</b> | <b>97.5</b>    | <b>11,356,104</b> | <b>111.5</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,643,200         | 1,739,111         | 105.8          | 1,693,200         | 97.4             |
| L A Personnel                        | 2,618,743         | 3,028,427         | 115.6          | 4,104,385         | 135.5            |
| L A Operations                       | 1,119,000         | 1,443,752         | 129.0          | 945,000           | 65.5             |
| L A Maintenance                      | 150,000           | 66,019            | 44.0           | 150,000           | 227.2            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>5,530,943</b>  | <b>6,277,309</b>  | <b>113.5</b>   | <b>6,892,585</b>  | <b>109.8</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>4,918,168</b>  | <b>3,907,411</b>  | <b>79.4</b>    | <b>4,463,519</b>  | <b>114.2</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>3,600,000</b>  | <b>1,630,833</b>  | <b>45.3</b>    | <b>3,600,000</b>  | <b>220.7</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,318,168</b>  | <b>2,276,578</b>  | <b>172.7</b>   | <b>863,519</b>    | <b>37.9</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,194,811</b>  | <b>1,512,011</b>  | <b>126.5</b>   | <b>854,465</b>    | <b>56.5</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>123,357</b>    | <b>764,567</b>    | <b>619.8</b>   | <b>9,054</b>      | <b>1.2</b>       |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 500                            | SIBOTI ECD                      | 299,800          | 18         |
| 500                            | KABUBERU ECD                    | 299,800          | 18         |
| 500                            | MALAKISI A.C.K ECD              | 299,800          | 18         |
| 500                            | BUKOKHOLO ECD                   | 299,800          | 18         |
| 405                            | ACCESS ROAD AND FOOT BRIDGE     | 297,233          | 18         |
|                                | All Other Projects (1 projects) | 134,400          | 8          |
|                                | <b>TOTAL</b>                    | <b>1,630,833</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                           |                  |            |
|----------------------------|-------------------------------------------|------------------|------------|
| Code                       | Project Description                       | Amount (KShs)    | %          |
| 500                        | CONSTRUCTION OF FOUR (4) E C D CLASSROOMS | 1,280,000        | 36         |
| 240                        | CONSTRUCTION OF TWO (2) DISPENSARIES      | 660,000          | 18         |
| 200                        | CONSTRUCTION OF CONCIL OFFICES            | 500,000          | 14         |
| 100                        | PREPARATION OF VALUATION ROLL             | 500,000          | 14         |
| 905                        | REHABILITATION OF A DAM                   | 330,000          | 9          |
|                            | All Other Projects (1 projects)           | 330,000          | 9          |
|                            | <b>TOTAL</b>                              | <b>3,600,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 46.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 32.3  | 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         | 149.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 113.5 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 45.3  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 126.5 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 396 Malava Town Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: WESTERN

District: KAKAMEGA

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 32        | No. of Councillors: | 6         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 4,596,440 | Total Civic Costs:  | 1,813,192 | Business Permit Base Value | 350 |
| Average/Employee:      | 143,639   | Average/Councillor: | 302,199   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 9,643,739         | 8,775,802         | 91             | 10,466,086        | 119.3            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 9,643,739         | 8,775,802         | 91.0           | 10,466,086        | 119.3            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 50,000            | 123,731           | 247.5          | 0                 | 0.0              |
| Single Business Permit               | 1,050,000         | 1,465,186         | 139.5          | 1,040,994         | 71.0             |
| Market Fees                          | 1,007,390         | 1,112,725         | 110.5          | 960,000           | 86.3             |
| Others                               | 2,720,000         | 6,899,506         | 172.1          | 4,010,000         | 58.1             |
| Sub-Total                            | 4,827,390         | 9,601,148         | 198.9          | 6,010,994         | 62.6             |
| <b>TOTAL REVENUES</b>                | <b>14,471,129</b> | <b>18,376,950</b> | <b>127.0</b>   | <b>16,477,080</b> | <b>89.7</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,338,000         | 1,813,192         | 135.5          | 1,311,000         | 72.3             |
| L A Personnel                        | 4,221,233         | 4,596,440         | 108.9          | 6,026,204         | 131.1            |
| L A Operations                       | 1,130,000         | 2,464,318         | 218.1          | 1,380,000         | 56.0             |
| L A Maintenance                      | 570,000           | 315,246           | 55.3           | 450,000           | 142.7            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>7,259,233</b>  | <b>9,189,196</b>  | <b>126.6</b>   | <b>9,167,204</b>  | <b>99.8</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>7,211,896</b>  | <b>9,187,754</b>  | <b>127.4</b>   | <b>7,309,876</b>  | <b>79.6</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>5,689,806</b>  | <b>5,132,320</b>  | <b>90.2</b>    | <b>7,289,806</b>  | <b>142.0</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,522,090</b>  | <b>4,055,434</b>  | <b>266.4</b>   | <b>20,070</b>     | <b>0.5</b>       |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,447,113</b>  | <b>3,149,547</b>  | <b>217.6</b>   | <b>0</b>          | <b>0.0</b>       |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>74,977</b>     | <b>905,887</b>    | <b>1,208.2</b> | <b>20,070</b>     | <b>2.2</b>       |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 100                            | Transfers to general kaccounts  | 1,316,594        | 26         |
| 240                            | Construction of dispensary      | 1,303,178        | 25         |
| 999                            | Bursaries                       | 649,858          | 13         |
| 500                            | Aid to schools                  | 562,228          | 11         |
| 999                            | HIV / AIDS donation             | 340,070          | 7          |
|                                | All Other Projects (7 projects) | 960,392          | 19         |
|                                | <b>TOTAL</b>                    | <b>5,132,320</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                            |                  |            |
|----------------------------|--------------------------------------------|------------------|------------|
| Code                       | Project Description                        | Amount (KShs)    | %          |
| 350                        | PURCHASE OF VEHICLE                        | 1,200,000        | 16         |
| 350                        | PURCHASE OF TRACTOR                        | 800,000          | 11         |
| 200                        | PURCHASE OF LAND FOR RECREATION FACILITIES | 489,806          | 7          |
| 999                        | AID TO GROUPS                              | 400,000          | 5          |
| 310                        | PURCHASE FURNITURE                         | 400,000          | 5          |
|                            | All Other Projects (26 projects)           | 4,000,000        | 55         |
|                            | <b>TOTAL</b>                               | <b>7,289,806</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 42.9  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 49.2  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 19.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 198.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 126.6 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 90.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 217.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 401 Malindi County Council**

**Province: COAST**

**Summary Profile Fiscal Year 2006/2007**

**District: MALINDI**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No of Employees:       | 45        | No of Councillors:  | 14        | Business Permit Schedule   | 7   |
| Total Yearly Salaries: | 9,682,099 | Total Civic Costs:  | 7,201,872 | Business Permit Base Value | 300 |
| Average/Employee       | 215,158   | Average/Councillor: | 514,419   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 29,078,244   | 29,078,244       | 100            | 31,854,102   | 109.5            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 29,078,244   | 29,078,244       | 100.0          | 31,854,102   | 109.5            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 1,033,000    | 1,089,192        | 105.4          | 1,301,542    | 119.5            |
| Single Business Permit               | 1,526,220    | 1,549,650        | 101.5          | 1,214,900    | 78.4             |
| Market Fees                          | 410,810      | 323,400          | 78.7           | 318,800      | 98.6             |
| Others                               | 21,501,013   | 24,697,920       | 94.1           | 26,242,747   | 106.3            |
| Sub-Total                            | 24,471,043   | 27,660,162       | 113.0          | 29,077,989   | 105.1            |
| <b>TOTAL REVENUES</b>                | 53,549,287   | 56,738,406       | 106.0          | 60,932,091   | 107.4            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 8,364,800    | 7,201,872        | 86.1           | 8,740,000    | 121.4            |
| L A Personnel                        | 10,325,040   | 9,682,099        | 93.8           | 15,727,066   | 162.4            |
| L A Operations                       | 11,841,980   | 9,037,084        | 76.3           | 16,244,117   | 179.7            |
| L A Maintenance                      | 2,452,000    | 872,271          | 35.6           | 2,155,000    | 247.1            |
| <b>TOTAL Recurrent Expenditures</b>  | 32,983,820   | 26,793,326       | 81.2           | 42,866,183   | 160.0            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 20,565,467   | 29,945,080       | 145.6          | 18,065,908   | 60.3             |
| <b>CAPITAL EXPENDITURES</b>          | 17,721,199   | 14,484,743       | 81.7           | 15,792,127   | 109.0            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 2,844,268    | 15,460,337       | 543.6          | 2,273,781    | 14.7             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 600,000      | 5,632,277        | 938.7          | 2,000,000    | 35.5             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 2,244,268    | 9,828,060        | 437.9          | 273,781      | 2.8              |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 100                            | Valuation Roll                  | 4,340,000     | 30  |
| 905                            | Water                           | 1,988,000     | 14  |
| 310                            | Purchase of Office Furniture    | 1,962,250     | 14  |
| 505                            | Education                       | 1,860,196     | 13  |
| 999                            | Agriculture                     | 1,232,166     | 9   |
|                                | All Other Projects (8 projects) | 3,102,131     | 21  |
|                                | <b>TOTAL</b>                    | 14,484,743    | 100 |

| Planned Projects 2007/2008 |                                          |               |     |
|----------------------------|------------------------------------------|---------------|-----|
| Code                       | Project Description                      | Amount (KShs) | %   |
| 405                        | ROADS                                    | 3,200,000     | 20  |
| 100                        | VALUATION ROLL                           | 2,500,000     | 16  |
| 505                        | REHABILITATION OF PUBLIC PRIMARY SCHOOLS | 2,100,000     | 13  |
| 260                        | CONSTRUCTION OF OPEN AIR MARKETS         | 1,500,000     | 9   |
| 905                        | WATER                                    | 1,500,000     | 9   |
|                            | All Other Projects (6 projects)          | 4,992,127     | 32  |
|                            | <b>TOTAL</b>                             | 15,792,127    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 36.9  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 50.8  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 26.9  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 113.0 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 81.2  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 81.7  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 938.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 406 Malindi Municipal Council**

**Summary Profile Fiscal Year 2006/2007**

**District: MALINDI**

**Province: COAST**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 247        | No. of Councillors: | 16        | Business Permit Schedule:  | 11  |
| Total Yearly Salaries: | 59,061,878 | Total Civic Costs:  | 5,497,972 | Business Permit Base Value | 600 |
| Average/Employee:      | 239,117    | Average/Councillor: | 343,623   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 46,224,359   | 46,224,359       | 100            | 50,948,561   | 110.2            |
| Road Maintenance Levy Fund (RMLF)    | 4,468,279    | 0                | 0.0            | 2,943,772    | 0.0              |
| Sub-Total                            | 50,692,638   | 46,224,359       | 91.2           | 53,892,333   | 116.6            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 1,816,338    | 452,464          | 24.9           | 558,592      | 123.5            |
| Property Rates                       | 25,350,000   | 29,138,236       | 114.9          | 30,000,000   | 103.0            |
| Single Business Permit               | 13,230,000   | 19,393,092       | 146.6          | 16,000,000   | 82.5             |
| Market Fees                          | 5,810,000    | 12,089,693       | 208.1          | 10,000,000   | 82.7             |
| Others                               | 15,157,960   | 27,755,609       | 154.6          | 17,948,140   | 64.7             |
| Sub-Total                            | 61,364,298   | 88,829,094       | 144.8          | 74,506,732   | 83.9             |
| <b>TOTAL REVENUES</b>                | 112,056,936  | 135,053,453      | 120.5          | 128,399,065  | 95.1             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 5,437,000    | 5,497,972        | 101.1          | 5,117,000    | 93.1             |
| L A Personnel                        | 49,568,397   | 59,061,878       | 119.2          | 66,963,838   | 113.4            |
| L A Operations                       | 24,952,400   | 33,529,670       | 134.4          | 23,463,989   | 70.0             |
| L A Maintenance                      | 6,915,279    | 9,642,660        | 139.4          | 5,615,560    | 58.2             |
| <b>TOTAL Recurrent Expenditures</b>  | 86,873,076   | 107,732,180      | 124.0          | 101,160,387  | 93.9             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 25,183,860   | 27,321,273       | 108.5          | 27,238,678   | 99.7             |
| <b>CAPITAL EXPENDITURES</b>          | 13,400,000   | 6,981,991        | 52.1           | 29,461,358   | 422.0            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 11,783,860   | 20,339,282       | 172.6          | -2,222,680   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 19,300,000   | 33,256,364       | 172.3          | 14,456,100   | 43.5             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | -7,516,140   | -12,917,082      | 171.9          | -16,678,780  | 129.1            |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 700                            | CONFERENCE/ SOCIAL HALL          | 2,603,261     | 37  |
| 260                            | MARKETS                          | 1,584,059     | 23  |
| 240                            | DISPENSARIES                     | 1,223,229     | 18  |
| 500                            | EDUCATION FACILITIES             | 983,865       | 14  |
| 235                            | STREET LIGHTING / REHABILITATION | 430,680       | 6   |
|                                | All Other Projects (2 projects)  | 156,897       | 2   |
|                                | <b>TOTAL</b>                     | 6,981,991     | 100 |

| Planned Projects 2007/2008 |                                    |               |     |
|----------------------------|------------------------------------|---------------|-----|
| Code                       | Project Description                | Amount (KShs) | %   |
| 350                        | PURCHASE OF VEHICLES               | 8,000,000     | 27  |
| 500                        | SECONDARY SCHOOLS                  | 3,840,000     | 13  |
| 405                        | OPENNING UP OF RURAL ROADS         | 3,000,000     | 10  |
| 240                        | DISPENSARIES                       | 2,760,000     | 9   |
| 235                        | STREET LIGHTING AND REHABILITATION | 2,601,358     | 9   |
|                            | All Other Projects (8 projects)    | 9,260,000     | 31  |
|                            | <b>TOTAL</b>                       | 29,461,358    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 54.9  | 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:                             | 5.1   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 144.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 124.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 52.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 172.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 411 Mandera County Council**

**Province: NORTH  
EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: MANDERA**

(Values in KShs)

|                        |           |                     |            |                            |     |
|------------------------|-----------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 42        | No of Councillors:  | 100        | Business Permit Schedule   | 7   |
| Total Yearly Salaries: | 8,393,930 | Total Civic Costs:  | 16,508,660 | Business Permit Base Value | 300 |
| Average/Employee:      | 199,855   | Average/Councillor: | 165,087    |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 45,529,988        | 45,529,988        | 100            | 50,038,292        | 109.9            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 45,529,988        | 45,529,988        | 100.0          | 50,038,292        | 109.9            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 500,000           | 574,000           | 114.8          | 500,000           | 87.1             |
| Market Fees                          | 560,000           | 749,925           | 133.9          | 2,050,000         | 273.4            |
| Others                               | 7,959,400         | 13,099,032        | 198.3          | 6,606,692         | 50.4             |
| Sub-Total                            | 9,019,400         | 14,422,957        | 159.9          | 9,156,692         | 63.5             |
| <b>TOTAL REVENUES</b>                | <b>54,549,388</b> | <b>59,952,945</b> | <b>109.9</b>   | <b>59,194,984</b> | <b>98.7</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 9,216,400         | 16,508,660        | 179.1          | 10,116,400        | 61.3             |
| L A Personnel                        | 5,525,060         | 8,393,930         | 151.9          | 7,608,724         | 90.6             |
| L A Operations                       | 7,275,000         | 8,018,543         | 110.2          | 9,915,000         | 123.7            |
| L A Maintenance                      | 1,250,000         | 1,879,120         | 150.3          | 1,600,000         | 85.1             |
| TOTAL Recurrent Expenditures         | 23,266,460        | 34,800,253        | 149.6          | 29,240,124        | 84.0             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>31,282,928</b> | <b>25,152,692</b> | <b>80.4</b>    | <b>29,954,860</b> | <b>119.1</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>21,442,000</b> | <b>15,670,000</b> | <b>73.1</b>    | <b>19,500,000</b> | <b>124.4</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>9,840,928</b>  | <b>9,482,692</b>  | <b>96.4</b>    | <b>10,454,860</b> | <b>110.3</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>8,166,357</b>  | <b>16,673,027</b> | <b>204.2</b>   | <b>10,000,000</b> | <b>60.0</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,674,571</b>  | <b>-7,190,335</b> |                | <b>454,860</b>    |                  |

| Implemented Projects 2006/2007 |                                            |                   |            |
|--------------------------------|--------------------------------------------|-------------------|------------|
| Code                           | Project Description                        | Amount (KShs)     | %          |
| 260                            | Const. of Rhamu Market Stalls              | 1,350,000         | 9          |
| 999                            | Strategic Plan                             | 700,000           | 4          |
| 500                            | Const. of Classrooms at Fincharo Pri. Sch. | 600,000           | 4          |
| 500                            | Const. of Classrooms at Gingo Nursery Sch. | 600,000           | 4          |
| 500                            | Const. of Classrooms at Ashabito Sec. Sch. | 600,000           | 4          |
|                                | All Other Projects (33 projects)           | 11,820,000        | 75         |
|                                | <b>TOTAL</b>                               | <b>15,670,000</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                              |                   |            |
|----------------------------|----------------------------------------------|-------------------|------------|
| Code                       | Project Description                          | Amount (KShs)     | %          |
| 999                        | HEAD OFFICE PROJECTS / ACTIVITIES            | 6,500,000         | 33         |
| 999                        | MICRO ENTERPRISE FRUIT PROCESSING FACTORY    | 1,500,000         | 8          |
| 500                        | CONST. OF ADMINISTRATION BLOCK FOR SALA PRI. | 1,000,000         | 5          |
| 260                        | CONST. OF MARKET SHADES AT TAKABA            | 1,000,000         | 5          |
| 260                        | CONST. OF MARKET SHADE AT WARGADUD           | 1,000,000         | 5          |
|                            | All Other Projects (13 projects)             | 8,500,000         | 44         |
|                            | <b>TOTAL</b>                                 | <b>19,500,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 33.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 39.2  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                              | 47.4  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 159.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 149.6 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 73.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 204.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 416 Manderu Town Council**
**Summary Profile Fiscal Year 2006/2007**
**District: MANDERA**
**Province: NORTH  
EASTERN**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 46         | No. of Councillors: | 10        | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 12,392,281 | Total Civic Costs:  | 2,634,500 | Business Permit Base Value | 400 |
| Average/Employee:      | 269,397    | Average/Councillor: | 263,450   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 22,577,748        | 22,577,748        | 100            | 24,827,926        | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 3,250,000         | 2,270,000         | 69.8           | 2,000,000         | 88.1             |
| Sub-Total                            | 25,827,748        | 24,847,748        | 96.2           | 26,827,926        | 108.0            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 2,331,460         | 6,149,194         | 263.7          | 0                 | 0.0              |
| Single Business Permit               | 1,764,840         | 2,082,020         | 118.0          | 1,870,000         | 89.8             |
| Market Fees                          | 3,250,000         | 3,822,794         | 117.6          | 5,020,000         | 131.3            |
| Others                               | 5,535,089         | 6,183,672         | 75.9           | 8,143,410         | 131.7            |
| Sub-Total                            | 12,881,389        | 18,237,680        | 141.6          | 15,033,410        | 82.4             |
| <b>TOTAL REVENUES</b>                | <b>38,709,137</b> | <b>43,085,428</b> | <b>111.3</b>   | <b>41,861,336</b> | <b>97.2</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,962,000         | 2,634,500         | 134.3          | 3,201,000         | 121.5            |
| L A Personnel                        | 7,676,799         | 12,392,281        | 161.4          | 14,107,199        | 113.8            |
| L A Operations                       | 6,229,935         | 3,080,701         | 49.4           | 5,834,780         | 189.4            |
| L A Maintenance                      | 2,301,335         | 772,975           | 33.6           | 3,124,000         | 404.2            |
| TOTAL Recurrent Expenditures         | 18,170,069        | 18,880,457        | 103.9          | 26,266,979        | 139.1            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>20,539,068</b> | <b>24,204,971</b> | <b>117.8</b>   | <b>15,594,357</b> | <b>64.4</b>      |
| CAPITAL EXPENDITURES                 | 13,538,906        | 11,642,370        | 86.0           | 12,166,000        | 104.5            |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>7,000,162</b>  | <b>12,562,601</b> | <b>179.5</b>   | <b>3,428,357</b>  | <b>27.3</b>      |
| DEBT RESOLUTION REPAYMENTS           | 5,289,809         | 4,679,967         | 88.5           | 2,969,694         | 63.5             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,710,353</b>  | <b>7,882,634</b>  | <b>460.9</b>   | <b>458,663</b>    | <b>5.8</b>       |

| Implemented Projects 2006/2007 |                                            |                   |            |
|--------------------------------|--------------------------------------------|-------------------|------------|
| Code                           | Project Description                        | Amount (KShs)     | %          |
| 350                            | Purchase of landpower Tdi (110)            | 3,642,370         | 31         |
| 260                            | Const. of 9 No. Market stalls              | 900,000           | 8          |
| 900                            | Constr. Of water pipes at T/ship-komor     | 800,000           | 7          |
| 900                            | Const. of irrigation canals of BPI         | 800,000           | 7          |
| 500                            | Const. of 2 No. C/room at B/Mpya Pri. Sch. | 700,000           | 6          |
|                                | All Other Projects (15 projects)           | 4,800,000         | 41         |
|                                | <b>TOTAL</b>                               | <b>11,642,370</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                |                   |            |
|----------------------------|------------------------------------------------|-------------------|------------|
| Code                       | Project Description                            | Amount (KShs)     | %          |
| 360                        | PURCHASE OF VEHICLE (HEAVY DUTY TRUCK)         | 4,000,000         | 33         |
| 900                        | EXT. OF WATER SUPPLY AT B/JAMHURIA AND CENTRAL | 800,000           | 7          |
| 900                        | EXTENSION OF WATER SUPPLY AT BULLA MPYA        | 800,000           | 7          |
| 900                        | EXTENSION OF WATER SUPPLY AT BARWAQO           | 800,000           | 7          |
| 900                        | CONSTRUCTION OF WATER TANK AT NEBOI WARD       | 800,000           | 7          |
|                            | All Other Projects (11 projects)               | 4,966,000         | 41         |
|                            | <b>TOTAL</b>                                   | <b>12,166,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 30.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 50.0  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 14.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 141.6 | Total Local Revenues 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:   | 86.0  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 88.5  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 421 Maragua County Council**  
**Province: CENTRAL Summary Profile Fiscal Year 2006/2007**  
 (Values in KShs) **District: MARAGUA**

|                       |            |                    |           |                            |     |
|-----------------------|------------|--------------------|-----------|----------------------------|-----|
| No. of Employees      | 165        | No of Councillors  | 16        | Business Permit Schedule   | 10  |
| Total Yearly Salaries | 30,634,836 | Total Civic Costs  | 8,527,600 | Business Permit Base Value | 500 |
| Average/Employee      | 185,666    | Average/Councillor | 532,975   |                            |     |

|                                      | FY 2006/2007      |                   |                 | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|-----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%)  | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                 |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                 |                   |                  |
| Local Authority Transfer Fund (LATF) | 47,597,784        | 47,597,784        | 100             | 52,230,639        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0             | 0                 | 0.0              |
| Sub-Total                            | 47,597,784        | 47,597,784        | 100.0           | 52,230,639        | 109.7            |
| <b>Local Revenues</b>                |                   |                   |                 |                   |                  |
| CILOR                                | 400,000           | 0                 | 0.0             | 0                 | 0.0              |
| Property Rates                       | 50,000            | 53,437            | 106.9           | 538,000           | 1,006.8          |
| Single Business Permit               | 17,500,000        | 17,398,735        | 99.4            | 17,900,000        | 102.9            |
| Market Fees                          | 8,000,000         | 7,793,380         | 97.4            | 8,763,000         | 112.4            |
| Others                               | 11,820,603        | 13,334,769        | 94.2            | 14,150,397        | 106.1            |
| Sub-Total                            | 37,770,603        | 38,580,321        | 102.1           | 41,351,397        | 107.2            |
| <b>TOTAL REVENUES</b>                | <b>85,368,387</b> | <b>86,178,105</b> | <b>100.9</b>    | <b>93,582,036</b> | <b>108.6</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                 |                   |                  |
| Civic                                | 7,862,000         | 8,527,600         | 108.5           | 8,048,500         | 94.4             |
| L A Personnel                        | 24,478,209        | 30,634,836        | 125.2           | 39,109,955        | 127.7            |
| L A Operations                       | 12,893,000        | 13,345,000        | 103.5           | 12,764,562        | 95.7             |
| L A Maintenance                      | 7,830,000         | 5,846,770         | 74.7            | 4,204,000         | 71.9             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>53,063,209</b> | <b>58,354,206</b> | <b>110.0</b>    | <b>64,127,017</b> | <b>109.9</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>32,305,178</b> | <b>27,823,899</b> | <b>86.1</b>     | <b>29,455,019</b> | <b>105.9</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>18,798,328</b> | <b>8,987,614</b>  | <b>47.8</b>     | <b>19,880,773</b> | <b>221.2</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>      | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>13,506,850</b> | <b>18,836,285</b> | <b>139.5</b>    | <b>9,574,246</b>  | <b>50.8</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>13,479,125</b> | <b>11,033,397</b> | <b>81.9</b>     | <b>9,358,203</b>  | <b>84.8</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>27,725</b>     | <b>7,802,888</b>  | <b>28,143.9</b> | <b>216,043</b>    | <b>2.8</b>       |

| Implemented Projects 2006/2007 |                                     |                  |            |
|--------------------------------|-------------------------------------|------------------|------------|
| Code                           | Project Description                 | Amount (KShs)    | %          |
| 300                            | Office Computerization              | 1,421,287        | 16         |
| 400                            | Rural Access roads various location | 880,200          | 10         |
| 999                            | Kigumo Funeral Home                 | 734,867          | 8          |
| 100                            | Valuation rolls                     | 500,000          | 6          |
| 200                            | purchase of refuse site             | 500,000          | 6          |
|                                | All Other Projects (33 projects)    | 4,951,260        | 55         |
| <b>TOTAL</b>                   |                                     | <b>8,987,614</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                         |                   |            |
|----------------------------|-----------------------------------------|-------------------|------------|
| Code                       | Project Description                     | Amount (KShs)     | %          |
| 660                        | Purchase of administrative vehicle      | 2,980,773         | 15         |
| 210                        | council mortuary completion             | 1,800,000         | 9          |
| 900                        | kiranga chiefs camp borehole completion | 1,400,000         | 7          |
| 800                        | kangari bus park                        | 1,200,000         | 6          |
| 265                        | rehabilitation of markets               | 800,000           | 4          |
|                            | All Other Projects (52 projects)        | 11,700,000        | 59         |
| <b>TOTAL</b>               |                                         | <b>19,880,773</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                     | 45.0  | 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:                             | 14.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 102.1 | Total Local Revenues 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:   | 47.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 81.9  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 426 Maragua Town Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: CENTRAL

District: MARAGUA

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 48        | No. of Councillors: | 8         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 9,331,255 | Total Civic Costs:  | 1,349,404 | Business Permit Base Value | 350 |
| Average/Employee:      | 194,401   | Average/Councillor: | 168,676   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 7,887,128         | 7,887,128         | 100            | 8,545,896         | 108.4            |
| Road Maintenance Levy Fund (RMLF)    | 966,300           | 2,583,605         | 267.4          | 1,500,000         | 58.1             |
| Sub-Total                            | 8,853,428         | 10,470,733        | 118.3          | 10,045,896        | 95.9             |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 795,200           | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 42,557            | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 1,400,000         | 1,870,241         | 133.6          | 2,000,000         | 106.9            |
| Market Fees                          | 1,200,000         | 1,010,900         | 84.2           | 1,500,000         | 148.4            |
| Others                               | 5,865,118         | 5,360,854         | 79.1           | 6,780,928         | 126.5            |
| Sub-Total                            | 9,260,318         | 8,284,552         | 89.5           | 10,280,928        | 124.1            |
| <b>TOTAL REVENUES</b>                | <b>18,113,746</b> | <b>18,755,285</b> | <b>103.5</b>   | <b>20,326,824</b> | <b>108.4</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,802,000         | 1,349,404         | 74.9           | 2,072,000         | 153.5            |
| L A Personnel                        | 8,009,630         | 9,331,255         | 116.5          | 11,495,648        | 123.2            |
| L A Operations                       | 3,390,000         | 2,032,231         | 59.9           | 4,201,000         | 206.7            |
| L A Maintenance                      | 1,300,000         | 765,207           | 58.9           | 1,424,000         | 186.1            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>14,501,630</b> | <b>13,478,097</b> | <b>92.9</b>    | <b>19,192,648</b> | <b>142.4</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>3,612,116</b>  | <b>5,277,188</b>  | <b>146.1</b>   | <b>1,134,176</b>  | <b>21.5</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>3,107,875</b>  | <b>2,766,841</b>  | <b>89.0</b>    | <b>4,321,018</b>  | <b>156.2</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>504,241</b>    | <b>2,510,347</b>  | <b>497.8</b>   | <b>-3,186,842</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,831,400</b>  | <b>903,126</b>    | <b>49.3</b>    | <b>2,032,682</b>  | <b>225.1</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-1,327,159</b> | <b>1,607,221</b>  |                | <b>-5,219,524</b> |                  |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 405                            | Town Roads (KRBF Programme)      | 1,665,321        | 60         |
| 235                            | Streetlighting                   | 320,800          | 12         |
| 999                            | Cemetery                         | 300,000          | 11         |
| 999                            | Bursaries                        | 222,000          | 8          |
| 240                            | Anti-malaria drain               | 71,420           | 3          |
|                                | All Other Projects (10 projects) | 187,300          | 7          |
|                                | <b>TOTAL</b>                     | <b>2,766,841</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 806                        | FUEL LEVY ROADS                 | 1,500,000        | 35         |
| 806                        | ROADS MAINTENANCE               | 503,018          | 12         |
| 236                        | STREET LIGHTS                   | 500,000          | 12         |
| 236                        | STREET LIGHTS                   | 350,000          | 8          |
| 505                        | GAKOIGO NURSERY SCHOOL          | 200,000          | 5          |
|                            | All Other Projects (9 projects) | 1,268,000        | 29         |
|                            | <b>TOTAL</b>                    | <b>4,321,018</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |      |                                                                                      |
|------------------------------------------|------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 55.7 | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 32.8 | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 10.0 | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 89.5 | Total Local Revenues 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:   | 89.0 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 49.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 431 Marakwet County Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: MARAKWET**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 29         | No. of Councillors: | 38        | Business Permit Schedule:  | 6   |
| Total Yearly Salaries: | 10,579,097 | Total Civic Costs:  | 9,507,354 | Business Permit Base Value | 250 |
| Average/Employee       | 364,796    | Average/Councillor: | 250,194   |                            |     |

|                                      | FY 2003/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 23,560,138   | 23,560,138       | 100            | 25,766,151   | 109.4            |
| Road Maintenance Levy Fund (RMLF)    | 2,270,000    | 3,104,855        | 136.8          | 2,717,223    | 87.5             |
| Sub-Total                            | 25,830,138   | 26,664,993       | 103.2          | 28,483,374   | 106.8            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 4,851,420    | 678,039          | 14.0           | 4,851,420    | 715.5            |
| Property Rates                       | 20,000       | 12,715           | 63.6           | 20,000       | 157.3            |
| Single Business Permit               | 2,275,000    | 1,933,830        | 85.0           | 2,345,000    | 121.3            |
| Market Fees                          | 2,825,500    | 3,519,608        | 124.6          | 3,079,000    | 87.5             |
| Others                               | 2,393,000    | 1,295,672        | 33.2           | 3,902,276    | 301.2            |
| Sub-Total                            | 12,364,920   | 7,439,864        | 60.2           | 14,197,696   | 190.8            |
| <b>TOTAL REVENUES</b>                | 38,195,058   | 34,104,857       | 89.3           | 42,681,070   | 125.1            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 9,094,360    | 9,507,354        | 104.5          | 1,135,000    | 11.9             |
| L A Personnel                        | 6,182,277    | 10,579,097       | 171.1          | 9,753,249    | 92.2             |
| L A Operations                       | 4,559,900    | 5,599,954        | 122.8          | 8,727,000    | 155.8            |
| L A Maintenance                      | 4,116,200    | 3,553,357        | 86.3           | 925,000      | 26.0             |
| <b>TOTAL Recurrent Expenditures</b>  | 23,952,737   | 29,239,762       | 122.1          | 20,540,249   | 70.2             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 14,242,321   | 4,865,095        | 34.2           | 22,140,821   | 455.1            |
| <b>CAPITAL EXPENDITURES</b>          | 10,563,500   | 7,931,958        | 75.1           | 10,780,000   | 135.9            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 3,678,821    | -3,066,863       |                | 11,360,821   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 2,678,000    | 2,515,500        | 93.9           | 2,576,615    | 102.4            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 1,000,821    | -5,582,363       |                | 8,784,206    |                  |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 905                            | Water Projects                   | 1,817,490     | 23  |
| 100                            | Valuation Roll                   | 1,160,000     | 15  |
| 999                            | RMLF Contribution                | 567,500       | 7   |
| 205                            | Office Extension                 | 544,048       | 7   |
| 245                            | Support to Health Facilities     | 515,851       | 7   |
|                                | All Other Projects (19 projects) | 3,327,069     | 42  |
|                                | <b>TOTAL</b>                     | 7,931,958     | 100 |

| Planned Projects 2007/2008 |                                  |               |     |
|----------------------------|----------------------------------|---------------|-----|
| Code                       | Project Description              | Amount (KShs) | %   |
| 350                        | ADDITIONS TO PURCHASE OF GRADER  | 2,500,000     | 23  |
| 100                        | VALUATION ROLL                   | 1,400,000     | 13  |
| 700                        | improvements of roads            | 680,000       | 6   |
| 900                        | TUIYOBEI WATER PROJECT           | 450,000       | 4   |
| 900                        | MUGULA WATER PROJECT             | 450,000       | 4   |
|                            | All Other Projects (16 projects) | 5,300,000     | 49  |
|                            | <b>TOTAL</b>                     | 10,780,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 44.3  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 37.4  | 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:         | 60.2  | Total Local Revenues 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:   | 75.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 93.9  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 436 Maralal Town Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: SAMBURU**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 33        | No. of Councillors: | 8         | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 4,870,436 | Total Civic Costs:  | 2,326,873 | Business Permit Base Value | 400 |
| Average/Employee:      | 147,589   | Average/Councillor  | 290,859   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 13,305,563   | 13,305,563       | 100            | 14,562,302   | 109.4            |
| Road Maintenance Levy Fund (RMLF)    | 1,000,000    | 7,983,338        | 798.3          | 753,765      | 9.4              |
| Sub-Total                            | 14,305,563   | 21,288,901       | 148.8          | 15,316,067   | 71.9             |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 1,154,561        | 0.0            | 0            | 0.0              |
| Property Rates                       | 0            | 0                | 0.0            | 0            | 0.0              |
| Single Business Permit               | 2,457,000    | 2,904,751        | 118.2          | 3,095,820    | 106.6            |
| Market Fees                          | 877,175      | 533,980          | 60.9           | 993,869      | 186.1            |
| Others                               | 8,669,056    | 6,865,411        | 94.5           | 7,264,294    | 105.8            |
| Sub-Total                            | 12,003,231   | 11,458,703       | 95.5           | 11,353,983   | 99.1             |
| <b>TOTAL REVENUES</b>                | 26,308,794   | 32,747,604       | 124.5          | 26,670,050   | 81.4             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 2,562,000    | 2,326,873        | 90.8           | 2,592,000    | 111.4            |
| L A Personnel                        | 5,532,135    | 4,870,436        | 88.0           | 8,618,250    | 177.0            |
| L A Operations                       | 4,744,924    | 3,798,007        | 80.0           | 5,613,924    | 147.8            |
| L A Maintenance                      | 3,365,000    | 2,787,911        | 82.9           | 3,430,000    | 123.0            |
| <b>TOTAL Recurrent Expenditures</b>  | 16,204,059   | 13,783,227       | 85.1           | 20,254,174   | 146.9            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 10,104,735   | 18,964,377       | 187.7          | 6,415,876    | 33.8             |
| <b>CAPITAL EXPENDITURES</b>          | 6,600,000    | 3,452,706        | 52.3           | 3,100,000    | 89.8             |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 3,504,735    | 15,511,671       | 442.6          | 3,315,876    | 21.4             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 2,290,000    | 1,709,224        | 74.6           | 3,127,249    | 183.0            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 1,214,735    | 13,802,447       | 1,136.3        | 188,627      | 1.4              |

**Implemented Projects 2006/2007**

| Code | Project Description               | Amount (KShs) | %   |
|------|-----------------------------------|---------------|-----|
| 500  | construction of classrooms        | 1,077,120     | 31  |
| 905  | purchase of water tanks           | 496,398       | 14  |
| 600  | construction of slaughter house   | 483,557       | 14  |
| 500  | fencing of Ipartuk primary school | 270,000       | 8   |
| 705  | fencing of stadium                | 252,295       | 7   |
|      | All Other Projects (8 projects)   | 873,336       | 25  |
|      | <b>TOTAL</b>                      | 3,452,706     | 100 |

**Planned Projects 2007/2008**

| Code | Project Description             | Amount (KShs) | %   |
|------|---------------------------------|---------------|-----|
| 100  | Preparation of Valuation rolls  | 500,000       | 16  |
| 500  | Construction of a classroom     | 500,000       | 16  |
| 500  | Construction of a classroom     | 500,000       | 16  |
| 405  | Construction of a bridge        | 500,000       | 16  |
| 500  | Construction of a classroom     | 500,000       | 16  |
|      | All Other Projects (2 projects) | 600,000       | 19  |
|      | <b>TOTAL</b>                    | 3,100,000     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |      |                                                                                      |
|------------------------------------------|------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 35.5 | 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:                             | 16.9 | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 95.5 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 85.1 | 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:       | 74.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 441 Mariakani Town Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: COAST

District: KILIFI

(Values in KShs)

|                       |            |                     |           |                            |     |
|-----------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees.     | 64         | No. of Councillors: | 8         | Business Permit Schedule   | 10  |
| Total Yearly Salaries | 12,587,283 | Total Civic Costs:  | 3,320,047 | Business Permit Base Value | 500 |
| Average/Employee:     | 196,676    | Average/Councillor: | 415,006   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 15,957,205        | 15,957,205        | 100            | 17,454,336        | 109.4            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 15,957,205        | 15,957,205        | 100.0          | 17,454,336        | 109.4            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 51,900            | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 800,000           | 793,555           | 99.2           | 900,000           | 113.4            |
| Single Business Permit               | 2,600,000         | 2,672,605         | 102.8          | 2,630,000         | 98.4             |
| Market Fees                          | 2,420,000         | 898,480           | 37.1           | 2,620,000         | 291.6            |
| Others                               | 9,176,623         | 15,372,297        | 202.3          | 7,599,607         | 49.4             |
| Sub-Total                            | 15,048,523        | 19,736,937        | 131.2          | 13,749,607        | 69.7             |
| <b>TOTAL REVENUES</b>                | <b>31,005,728</b> | <b>35,694,142</b> | <b>115.1</b>   | <b>31,203,943</b> | <b>87.4</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,852,000         | 3,320,047         | 116.4          | 2,537,000         | 76.4             |
| L A Personnel                        | 10,589,608        | 12,587,283        | 118.9          | 16,497,049        | 131.1            |
| L A Operations                       | 3,982,000         | 5,265,026         | 132.2          | 4,282,000         | 81.3             |
| L A Maintenance                      | 985,000           | 1,482,368         | 150.5          | 1,320,000         | 89.0             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>18,408,608</b> | <b>22,654,724</b> | <b>123.1</b>   | <b>24,636,049</b> | <b>108.7</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>12,597,120</b> | <b>13,039,418</b> | <b>103.5</b>   | <b>6,567,894</b>  | <b>50.4</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>10,009,190</b> | <b>8,690,611</b>  | <b>86.8</b>    | <b>7,900,000</b>  | <b>90.9</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,587,930</b>  | <b>4,348,807</b>  | <b>168.0</b>   | <b>-1,332,106</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,496,485</b>  | <b>4,628,949</b>  | <b>185.4</b>   | <b>4,120,000</b>  | <b>89.0</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>91,445</b>     | <b>-280,142</b>   |                | <b>-5,452,106</b> | <b>1,946.2</b>   |

| Implemented Projects 2006/2007 |                                            |                  |            |
|--------------------------------|--------------------------------------------|------------------|------------|
| Code                           | Project Description                        | Amount (KShs)    | %          |
| 900                            | Water Sanitation - Katolani                | 2,654,500        | 31         |
| 900                            | Water Sanitation - Kamkomani               | 1,094,795        | 13         |
| 900                            | Strategic Plan                             | 932,000          | 11         |
| 900                            | Water Sanitation - Migundini               | 645,783          | 7          |
| 500                            | Class Construction - Mwangutwa Pry. School | 504,866          | 6          |
|                                | All Other Projects (17 projects)           | 2,858,667        | 33         |
|                                | <b>TOTAL</b>                               | <b>8,690,611</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 360                        | Purchase of Vehicle             | 2,800,000        | 35         |
| 500                        | School Construction             | 640,000          | 8          |
| 900                        | Water Sanitation                | 640,000          | 8          |
| 306                        | EXHAUSTER TANKER                | 600,000          | 8          |
| 900                        | SURVEY                          | 500,000          | 6          |
|                            | All Other Projects (9 projects) | 2,720,000        | 34         |
|                            | <b>TOTAL</b>                    | <b>7,900,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 47.3  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 52.3  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 14.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 131.2 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 123.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 86.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 185.4 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 446 Marsabit County Council**
**Province: EASTERN**
**Summary Profile Fiscal Year 2006/2007**
**District: MARSABIT**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 42        | No. of Councillors  | 36        | Business Permit Schedule   | 9   |
| Total Yearly Salaries: | 9,451,061 | Total Civic Costs:  | 8,013,760 | Business Permit Base Value | 400 |
| Average/Employee:      | 225,025   | Average/Councillor: | 222,604   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 27,320,289        | 27,320,289        | 100            | 29,967,181        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 1,288,200         | 2,309,123         | 179.3          | 1,507,532         | 65.3             |
| Sub-Total                            | 28,608,489        | 29,629,412        | 103.6          | 31,474,713        | 106.2            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 1,948,302         | 1,302,834         | 66.9           | 292,740           | 22.5             |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 1,916,723         | 2,680,130         | 139.8          | 2,020,000         | 75.4             |
| Market Fees                          | 1,668,831         | 871,437           | 52.2           | 1,822,860         | 209.2            |
| Others                               | 9,383,370         | 7,288,687         | 78.0           | 9,342,583         | 128.2            |
| Sub-Total                            | 14,917,226        | 12,143,088        | 81.4           | 13,478,183        | 111.0            |
| <b>TOTAL REVENUES</b>                | <b>43,525,715</b> | <b>41,772,500</b> | <b>96.0</b>    | <b>44,952,896</b> | <b>107.6</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 8,206,500         | 8,013,760         | 97.7           | 7,628,040         | 95.2             |
| L A Personnel                        | 7,214,785         | 9,451,061         | 131.0          | 12,583,633        | 133.1            |
| L A Operations                       | 10,126,000        | 3,052,626         | 30.1           | 4,442,646         | 145.5            |
| L A Maintenance                      | 2,230,000         | 650,709           | 29.2           | 588,020           | 90.4             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>27,777,285</b> | <b>21,168,156</b> | <b>76.2</b>    | <b>25,242,339</b> | <b>119.2</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>15,748,430</b> | <b>20,604,344</b> | <b>130.8</b>   | <b>19,710,557</b> | <b>95.7</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>9,399,996</b>  | <b>7,721,496</b>  | <b>82.1</b>    | <b>12,700,000</b> | <b>164.5</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>6,348,434</b>  | <b>12,882,848</b> | <b>202.9</b>   | <b>7,010,557</b>  | <b>54.4</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>4,400,000</b>  | <b>7,983,271</b>  | <b>181.4</b>   | <b>4,446,505</b>  | <b>55.7</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,948,434</b>  | <b>4,899,577</b>  | <b>251.5</b>   | <b>2,564,052</b>  | <b>52.3</b>      |

| Implemented Projects 2006/2007 |                                   |                  |            |
|--------------------------------|-----------------------------------|------------------|------------|
| Code                           | Project Description               | Amount (KShs)    | %          |
| 400                            | ROAD WORKS - D.C-SHELL-H/WAY RD   | 1,448,136        | 19         |
| 900                            | NEW SORDON WATER SOURCE-MT KULAL  | 483,000          | 6          |
| 500                            | CLASSROOM FOR KARARE NURS.SCH.    | 480,000          | 6          |
| 505                            | SCH. DESKS FOR MARSABIT BOYS S.S. | 460,000          | 6          |
| 500                            | PR. SCH. CLASS CONS. - HURI HILLS | 410,600          | 5          |
|                                | All Other Projects (17 projects)  | 4,439,760        | 57         |
|                                | <b>TOTAL</b>                      | <b>7,721,496</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                         |                   |            |
|----------------------------|-----------------------------------------|-------------------|------------|
| Code                       | Project Description                     | Amount (KShs)     | %          |
| 360                        | PURCHASE OF A COUNCIL VEHICLE           | 3,500,000         | 28         |
| 305                        | AUTOMATION (I.T)                        | 1,500,000         | 12         |
| 205                        | REHABILITATION OF COUNCIL OFFICES       | 500,000           | 4          |
| 999                        | CONSTRUCTION OF A COMMUNITY SOCIAL HALL | 400,000           | 3          |
| 605                        | CONSTRUCTION OF PUBLIC TOILETS          | 400,000           | 3          |
|                            | All Other Projects (16 projects)        | 6,400,000         | 50         |
|                            | <b>TOTAL</b>                            | <b>12,700,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                     | 41.5  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 28.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 37.9  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 81.4  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 76.2  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 82.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 181.4 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 451 Masaku County Council**  
**Province: EASTERN Summary Profile Fiscal Year 2006/2007**  
 District: MACHAKOS  
 (Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No of Employees:       | 312        | No. of Councillors: | 48         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 62,290,348 | Total Civic Costs:  | 16,885,080 | Business Permit Base Value | 350 |
| Average/Employee:      | 199,649    | Average/Councillor: | 351,773    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 81,539,275         | 81,539,275         | 100            | 89,585,728         | 109.9            |
| Road Maintenance Levy Fund (RMLF)    | 17,595,666         | 0                  | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 99,134,941         | 81,539,275         | 82.3           | 89,585,728         | 109.9            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 0                  | 137,857            | 0.0            | 0                  | 0.0              |
| Property Rates                       | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Single Business Permit               | 23,894,731         | 21,738,463         | 91.0           | 24,710,820         | 113.7            |
| Market Fees                          | 5,943,850          | 6,075,801          | 102.2          | 6,772,420          | 111.5            |
| Others                               | 37,001,310         | 49,653,857         | 132.4          | 37,501,850         | 75.5             |
| Sub-Total                            | 66,839,891         | 77,605,978         | 116.1          | 68,985,090         | 88.9             |
| <b>TOTAL REVENUES</b>                | <b>165,974,832</b> | <b>159,145,253</b> | <b>95.9</b>    | <b>158,570,818</b> | <b>99.6</b>      |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 16,386,000         | 16,885,080         | 103.0          | 10,885,000         | 64.5             |
| L A Personnel                        | 47,213,992         | 62,290,348         | 131.9          | 61,264,948         | 98.4             |
| L A Operations                       | 40,270,280         | 33,346,327         | 82.8           | 26,591,150         | 79.7             |
| L A Maintenance                      | 3,255,000          | 2,477,771          | 76.1           | 1,640,000          | 66.2             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>107,125,272</b> | <b>114,999,526</b> | <b>107.4</b>   | <b>100,381,098</b> | <b>87.3</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>58,849,560</b>  | <b>44,145,727</b>  | <b>75.0</b>    | <b>58,189,720</b>  | <b>131.8</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>49,594,000</b>  | <b>18,698,891</b>  | <b>37.7</b>    | <b>35,064,000</b>  | <b>187.5</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>           | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>9,255,560</b>   | <b>25,446,836</b>  | <b>274.9</b>   | <b>23,125,720</b>  | <b>90.9</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>8,043,863</b>   | <b>9,757,868</b>   | <b>121.3</b>   | <b>23,016,002</b>  | <b>235.9</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,211,697</b>   | <b>15,688,968</b>  | <b>1,294.8</b> | <b>109,718</b>     | <b>0.7</b>       |

| Implemented Projects 2006/2007 |                                   |                   |            |
|--------------------------------|-----------------------------------|-------------------|------------|
| Code                           | Project Description               | Amount (KShs)     | %          |
| 800                            | Kivaa Bus Park                    | 1,162,000         | 6          |
| 999                            | Masii Cattle Yard Fencing         | 1,043,500         | 6          |
| 999                            | Wamunyu Cattle Yard Fencing       | 1,031,270         | 6          |
| 999                            | Rehabilitation of Chamber/Offices | 895,966           | 5          |
| 905                            | Kwa Muthuku Earth Dam             | 700,000           | 4          |
|                                | All Other Projects (69 projects)  | 13,866,155        | 74         |
|                                | <b>TOTAL</b>                      | <b>18,698,891</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                            |                   |            |
|----------------------------|--------------------------------------------|-------------------|------------|
| Code                       | Project Description                        | Amount (KShs)     | %          |
| 400                        | GRADING OF UNCLASSIFIED ROADS              | 4,000,000         | 11         |
| 260                        | FENCING OF COUNCIL MARKETS                 | 3,000,000         | 9          |
| 905                        | DRILLING OF BORE HOLE, TANK & DISTRIBUTION | 2,700,000         | 8          |
| 905                        | MUTHETHENI HEALTH CENTRE BORE HOLE         | 2,100,000         | 6          |
| 999                        | LAIFOMS (KLGRP) ICT CAPACITY BUILDING      | 1,600,000         | 5          |
|                            | All Other Projects (27 projects)           | 21,664,000        | 62         |
|                            | <b>TOTAL</b>                               | <b>35,064,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 40.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 50.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 14.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 116.1 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 107.4 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 37.7  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 121.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 456 Masimba Town Council**
**Summary Profile Fiscal Year 2006/2007**
**Province: NYANZA**
**District: KISII**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 30        | No. of Councillors: | 8         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 3,399,142 | Total Civic Costs:  | 1,729,420 | Business Permit Base Value | 300 |
| Average/Employee:      | 113,305   | Average/Councillor: | 216,178   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 8,621,870         | 8,621,870         | 100            | 9,341,853         | 108.4            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 8,621,870         | 8,621,870         | 100.0          | 9,341,853         | 108.4            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 813,102           | 732,150           | 90.0           | 650,000           | 88.8             |
| Market Fees                          | 750,750           | 608,610           | 81.1           | 720,000           | 118.3            |
| Others                               | 783,710           | 451,169           | 56.6           | 797,000           | 176.7            |
| Sub-Total                            | 2,347,562         | 1,791,929         | 76.3           | 2,167,000         | 120.9            |
| <b>TOTAL REVENUES</b>                | <b>10,969,432</b> | <b>10,413,799</b> | <b>94.9</b>    | <b>11,508,853</b> | <b>110.5</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,409,700         | 1,729,420         | 122.7          | 1,198,400         | 69.3             |
| L A Personnel                        | 5,077,048         | 3,399,142         | 67.0           | 7,379,385         | 217.1            |
| L A Operations                       | 705,900           | 612,722           | 86.8           | 932,000           | 152.1            |
| L A Maintenance                      | 141,000           | 95,000            | 67.4           | 325,000           | 342.1            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>7,333,648</b>  | <b>5,836,284</b>  | <b>79.6</b>    | <b>9,834,785</b>  | <b>168.5</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>3,635,784</b>  | <b>4,577,515</b>  | <b>125.9</b>   | <b>1,674,068</b>  | <b>36.6</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>3,236,520</b>  | <b>220,055</b>    | <b>6.8</b>     | <b>3,480,000</b>  | <b>1,581.4</b>   |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>399,264</b>    | <b>4,357,460</b>  | <b>1,091.4</b> | <b>-1,805,932</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,096,943</b>  | <b>1,839,223</b>  | <b>167.7</b>   | <b>3,350,000</b>  | <b>182.1</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-697,679</b>   | <b>2,518,237</b>  |                | <b>-5,155,932</b> |                  |

| Implemented Projects 2006/2007 |                                 |                |            |
|--------------------------------|---------------------------------|----------------|------------|
| Code                           | Project Description             | Amount (KShs)  | %          |
| 999                            | GEKONGE TEA NURSARY             | 42,095         | 19         |
| 900                            | CHIBWOBI WATER POINT            | 30,000         | 14         |
| 505                            | IBANCHORE PRIMARY SCHOOL        | 30,000         | 14         |
| 265                            | SUGUTA & RIOMBONGI WATER POINTS | 29,960         | 14         |
| 500                            | BIGUTU SELF HELP GROUP          | 25,000         | 11         |
|                                | All Other Projects (3 projects) | 63,000         | 29         |
|                                | <b>TOTAL</b>                    | <b>220,055</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                  |            |
|----------------------------|----------------------------------|------------------|------------|
| Code                       | Project Description              | Amount (KShs)    | %          |
| 200                        | Completion of Headquarters       | 780,000          | 22         |
| 200                        | Street lighting of Masimba       | 650,000          | 19         |
| 200                        | Furnishing of the headoffice     | 400,000          | 11         |
| 100                        | Purchase of Motor Bikes          | 380,000          | 11         |
| 905                        | Protection of water springs      | 230,000          | 7          |
|                            | All Other Projects (11 projects) | 1,040,000        | 30         |
|                            | <b>TOTAL</b>                     | <b>3,480,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                   | 61.4  | 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                             | 29.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 76.3  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 79.6  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:  | 6.8   | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:      | 167.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 461 Matuu Town Council**  
**Province: EASTERN Summary Profile Fiscal Year 2006/2007 District: MACHAKOS**  
(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 51        | No. of Councillors: | 8         | Business Permit Schedule   | 8   |
| Total Yearly Salaries: | 8,653,491 | Total Civic Costs:  | 1,897,161 | Business Permit Base Value | 350 |
| Average/Employee:      | 169,676   | Average/Councillor: | 237,145   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 11,143,328        | 11,143,328        | 100            | 12,132,559        | 108.9            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 11,143,328        | 11,143,328        | 100.0          | 12,132,559        | 108.9            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 4,095,873         | 5,338,685         | 130.3          | 4,571,684         | 85.6             |
| Market Fees                          | 1,403,142         | 1,905,283         | 135.8          | 1,670,433         | 87.7             |
| Others                               | 5,496,400         | 6,361,129         | 84.0           | 7,570,814         | 119.0            |
| Sub-Total                            | 10,995,415        | 13,605,097        | 123.7          | 13,812,931        | 101.5            |
| <b>TOTAL REVENUES</b>                | <b>22,138,743</b> | <b>24,748,425</b> | <b>111.8</b>   | <b>25,945,490</b> | <b>104.8</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,139,017         | 1,897,161         | 88.7           | 2,371,600         | 125.0            |
| L A Personnel                        | 11,206,955        | 8,653,491         | 77.2           | 11,794,369        | 136.3            |
| L A Operations                       | 1,513,884         | 5,467,804         | 361.2          | 4,342,137         | 79.4             |
| L A Maintenance                      | 439,000           | 219,769           | 50.1           | 800,000           | 364.0            |
| TOTAL Recurrent Expenditures         | 15,298,856        | 16,238,225        | 106.1          | 19,308,106        | 118.9            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>6,839,887</b>  | <b>8,510,200</b>  | <b>124.4</b>   | <b>6,637,384</b>  | <b>78.0</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>4,616,013</b>  | <b>3,971,010</b>  | <b>86.0</b>    | <b>4,022,835</b>  | <b>101.3</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,223,874</b>  | <b>4,539,190</b>  | <b>204.1</b>   | <b>2,614,549</b>  | <b>57.6</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,213,874</b>  | <b>3,909,870</b>  | <b>176.6</b>   | <b>2,594,549</b>  | <b>66.4</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>10,000</b>     | <b>629,320</b>    | <b>6,293.2</b> | <b>20,000</b>     | <b>3.2</b>       |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 800                            | BUSPARK                          | 1,015,000        | 26         |
| 100                            | VALUATION ROLL                   | 612,745          | 15         |
| 360                            | COUNCIL VEHICLE                  | 500,000          | 13         |
| 260                            | MATUU JUA-KALI SITE              | 450,000          | 11         |
| 405                            | ROADS GRADING IN ALL WARDS       | 412,407          | 10         |
|                                | All Other Projects (11 projects) | 980,858          | 25         |
|                                | <b>TOTAL</b>                     | <b>3,971,010</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                       |                  |            |
|----------------------------|---------------------------------------|------------------|------------|
| Code                       | Project Description                   | Amount (KShs)    | %          |
| 265                        | EXHAUSTER PUMP / TANK                 | 1,022,835        | 25         |
| 900                        | ABC KITHIMANI B/HOLE ELECTRICITY      | 550,000          | 14         |
| 500                        | CHIEF'S OFFICE & ADMIN.POLICES' ROOMS | 400,000          | 10         |
| 500                        | KAUMONI SECONDARY SCHOOL              | 375,000          | 9          |
| 240                        | KAUTHULINI DISPENSARY                 | 375,000          | 9          |
|                            | All Other Projects (10 projects)      | 1,300,000        | 32         |
|                            | <b>TOTAL</b>                          | <b>4,022,835</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 67.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 34.5  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                              | 11.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 123.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 106.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 86.0  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 176.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 466 Maua Municipal Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: NYAMBENE**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 51         | No. of Councillors: | 8         | Business Permit Schedule:  | 12  |
| Total Yearly Salaries: | 13,900,705 | Total Civic Costs:  | 3,074,377 | Business Permit Base Value | 700 |
| Average/Employee:      | 272,563    | Average/Councillor  | 384,297   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 12,667,447   | 12,667,447       | 100            | 13,829,874   | 109.2            |
| Road Maintenance Levy Fund (RMLF)    | 2,466,150    | 2,583,201        | 104.7          | 1,130,937    | 43.8             |
| Sub-Total                            | 15,133,597   | 15,250,648       | 100.8          | 14,960,811   | 98.1             |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 366,120      | 347,195          | 94.8           | 366,120      | 105.5            |
| Property Rates                       | 50,000       | 0                | 0.0            | 250,000      | 0.0              |
| Single Business Permit               | 5,400,000    | 4,820,900        | 89.3           | 5,787,917    | 120.1            |
| Market Fees                          | 1,248,117    | 2,143,920        | 171.8          | 1,174,285    | 54.8             |
| Others                               | 9,884,000    | 10,180,043       | 96.1           | 10,596,800   | 104.1            |
| Sub-Total                            | 16,948,237   | 17,492,058       | 103.2          | 18,175,122   | 103.0            |
| <b>TOTAL REVENUES</b>                | 32,081,834   | 32,742,706       | 102.1          | 33,135,933   | 101.2            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 3,338,000    | 3,074,377        | 92.1           | 2,903,000    | 94.4             |
| L A Personnel                        | 11,919,238   | 13,900,705       | 116.6          | 17,543,930   | 126.2            |
| L A Operations                       | 4,897,615    | 4,580,614        | 93.5           | 2,312,080    | 50.5             |
| L A Maintenance                      | 1,126,845    | 448,546          | 39.8           | 647,105      | 144.3            |
| TOTAL Recurrent Expenditures         | 21,281,698   | 22,004,242       | 103.4          | 23,406,115   | 106.4            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 10,800,136   | 10,738,464       | 99.4           | 9,729,818    | 90.6             |
| <b>CAPITAL EXPENDITURES</b>          | 7,221,286    | 2,365,354        | 32.8           | 548,000      | 23.2             |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 3,578,850    | 8,373,110        | 234.0          | 9,181,818    | 109.7            |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 3,208,180    | 2,742,468        | 85.5           | 3,313,593    | 120.8            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 370,670      | 5,630,642        | 1,519.0        | 5,868,225    | 104.2            |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 800                            | DRAINAGE RENOVATION             | 395,168       | 17  |
| 500                            | CLASSROOM ANTOBOCHIU            | 380,172       | 16  |
| 500                            | KATHIMA PRY. CLASSROOM          | 380,172       | 16  |
| 900                            | WATER TANK & PIPES              | 302,650       | 13  |
| 900                            | KIBIRO WATER PROJECT            | 302,650       | 13  |
|                                | All Other Projects (5 projects) | 604,542       | 26  |
|                                | <b>TOTAL</b>                    | 2,365,354     | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 900                        | ANKURANI/UBAYA WATER PROJECT    | 548,000       | 100 |
|                            |                                 | 0             | 0   |
|                            |                                 | 0             | 0   |
|                            |                                 | 0             | 0   |
|                            |                                 | 0             | 0   |
|                            | All Other Projects (0 projects) | 0             | 0   |
|                            | <b>TOTAL</b>                    | 548,000       | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 53.5  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 47.5  | 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:         | 103.2 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 103.4 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 32.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 85.5  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 471 Mavoko Municipal Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: MACHAKOS**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 200        | No. of Councillors: | 13        | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 57,397,040 | Total Civic Costs:  | 7,716,000 | Business Permit Base Value | 400 |
| Average/Employee:      | 286,985    | Average/Councillor: | 593,538   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 19,887,396   | 19,887,396       | 100            | 21,829,860   | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 2,508,649    | 2,606,364        | 103.9          | 2,508,649    | 96.3             |
| Sub-Total                            | 22,396,045   | 22,493,760       | 100.4          | 24,338,509   | 108.2            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 6,020,680    | 6,183,452        | 102.7          | 6,020,680    | 97.4             |
| Property Rates                       | 33,516,058   | 60,060,008       | 179.2          | 50,506,473   | 84.1             |
| Single Business Permit               | 6,510,000    | 6,801,000        | 104.5          | 7,157,100    | 105.2            |
| Market Fees                          | 3,923,500    | 4,798,000        | 122.3          | 5,640,000    | 117.5            |
| Others                               | 76,416,960   | 90,412,902       | 115.9          | 78,025,640   | 86.3             |
| Sub-Total                            | 126,387,198  | 168,255,362      | 133.1          | 147,349,893  | 87.6             |
| <b>TOTAL REVENUES</b>                | 148,783,243  | 190,749,122      | 128.2          | 171,688,402  | 90.0             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 7,716,000    | 7,716,000        | 100.0          | 8,211,000    | 106.4            |
| L A Personnel                        | 35,221,429   | 57,397,040       | 163.0          | 58,533,010   | 102.0            |
| L A Operations                       | 34,104,100   | 29,006,418       | 85.1           | 22,665,990   | 78.1             |
| L A Maintenance                      | 4,685,000    | 7,134,886        | 152.3          | 6,153,250    | 86.2             |
| <b>TOTAL Recurrent Expenditures</b>  | 81,726,529   | 101,254,344      | 123.9          | 95,563,250   | 94.4             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 67,056,714   | 89,494,778       | 133.5          | 76,125,152   | 85.1             |
| <b>CAPITAL EXPENDITURES</b>          | 58,888,000   | 64,086,310       | 108.8          | 66,759,000   | 104.2            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 8,168,714    | 25,408,468       | 311.0          | 9,366,152    | 36.9             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 8,200,000    | 8,200,000        | 100.0          | 6,000,000    | 73.2             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | -31,286      | 17,208,468       |                | 3,366,152    | 19.6             |

| Implemented Projects 2006/2007 |                                         |               |     |
|--------------------------------|-----------------------------------------|---------------|-----|
| Code                           | Project Description                     | Amount (KShs) | %   |
| 405                            | Road Grading All Wards                  | 16,875,000    | 26  |
| 405                            | Quarry Road Maintenance                 | 10,000,000    | 16  |
| 100                            | Strategic Plan ,Website,Surveys,adverts | 6,000,000     | 9   |
| 210                            | Office Extension ( Construction)        | 3,570,476     | 6   |
| 210                            | Office Compound Lighting System         | 3,400,000     | 5   |
|                                | All Other Projects (22 projects)        | 24,240,834    | 38  |
|                                | <b>TOTAL</b>                            | 64,086,310    | 100 |

| Planned Projects 2007/2008 |                                       |               |     |
|----------------------------|---------------------------------------|---------------|-----|
| Code                       | Project Description                   | Amount (KShs) | %   |
| 355                        | FIRE ENGINE                           | 8,000,000     | 12  |
| 355                        | PURCHASE OF REFUSE COLLECTION VEHICLE | 6,500,000     | 10  |
| 300                        | FUMGATION MACHINE                     | 5,100,000     | 8   |
| 405                        | ROADS OPENING, GRADING AND MURRAMING  | 5,000,000     | 7   |
| 500                        | PAVED ROADS MAINTENANCE               | 3,000,000     | 4   |
|                            | All Other Projects (27 projects)      | 39,159,000    | 59  |
|                            | <b>TOTAL</b>                          | 66,759,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                     | 30.5  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                       | 246.8 | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 7.6   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio          | 133.1 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 123.9 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 108.8 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 100.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 476 Mbeere County Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: **EASTERN**

District: **MBEERE**

(Values in KShs)

|                       |            |                     |           |                            |     |
|-----------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:     | 72         | No of Councillors:  | 20        | Business Permit Schedule   | 11  |
| Total Yearly Salaries | 14,548,393 | Total Civic Costs   | 5,548,495 | Business Permit Base Value | 600 |
| Average/Employee:     | 202,061    | Average/Councillor: | 277,425   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 29,497,894        | 29,497,894        | 100            | 32,309,007        | 109.5            |
| Road Maintenance Levy Fund (RMLF)    | 644,100           | 644,100           | 100.0          | 1,000,000         | 155.3            |
| Sub-Total                            | 30,141,994        | 30,141,994        | 100.0          | 33,309,007        | 110.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 395,000           | 395,000           | 100.0          | 500,000           | 126.6            |
| Single Business Permit               | 6,780,000         | 9,427,040         | 139.0          | 6,836,000         | 72.5             |
| Market Fees                          | 4,112,897         | 7,309,928         | 177.7          | 4,550,850         | 62.3             |
| Others                               | 7,824,617         | 8,060,030         | 106.7          | 7,553,966         | 93.7             |
| Sub-Total                            | 19,112,514        | 25,191,998        | 131.8          | 19,440,816        | 77.2             |
| <b>TOTAL REVENUES</b>                | <b>49,254,508</b> | <b>55,333,992</b> | <b>112.3</b>   | <b>52,749,823</b> | <b>95.3</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 5,707,306         | 5,548,495         | 97.2           | 6,114,391         | 110.2            |
| L A Personnel                        | 11,772,191        | 14,548,393        | 123.6          | 17,031,342        | 117.1            |
| L A Operations                       | 7,622,009         | 8,253,138         | 108.3          | 7,125,823         | 86.3             |
| L A Maintenance                      | 5,007,166         | 747,281           | 14.9           | 1,398,390         | 187.1            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>30,108,672</b> | <b>29,097,307</b> | <b>96.6</b>    | <b>31,669,946</b> | <b>108.8</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>19,145,836</b> | <b>26,236,685</b> | <b>137.0</b>   | <b>21,079,877</b> | <b>80.3</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>19,333,656</b> | <b>24,192,358</b> | <b>125.1</b>   | <b>1,000,000</b>  | <b>4.1</b>       |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>-187,820</b>   | <b>2,044,327</b>  |                | <b>20,079,877</b> | <b>982.2</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>0</b>          | <b>1,292,619</b>  | <b>0.0</b>     | <b>3,707,640</b>  | <b>286.8</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-187,820</b>   | <b>751,708</b>    |                | <b>16,372,237</b> | <b>2,178.0</b>   |

| Implemented Projects 2006/2007 |                                 |                   |            |
|--------------------------------|---------------------------------|-------------------|------------|
| Code                           | Project Description             | Amount (KShs)     | %          |
| 350                            | PURCHASE OF GRADER              | 19,140,000        | 79         |
| 999                            | EDUCATION BURSARIES             | 3,688,498         | 15         |
| 405                            | GRADING OF ROADS                | 848,140           | 4          |
| 265                            | MARKET PLANNING                 | 418,720           | 2          |
| 200                            | OFFICE CONSTRUCTION             | 97,000            | 0          |
|                                | All Other Projects (0 projects) | 0                 | 0          |
| <b>TOTAL</b>                   |                                 | <b>24,192,358</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 245                        | MAKIMA DISPENSARY               | 1,000,000        | 100        |
|                            |                                 | 0                | 0          |
|                            |                                 | 0                | 0          |
|                            |                                 | 0                | 0          |
|                            |                                 | 0                | 0          |
|                            | All Other Projects (0 projects) | 0                | 0          |
| <b>TOTAL</b>               |                                 | <b>1,000,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 35.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 54.6  | 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         | 131.8 | Total Local Revenues 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   | 125.1 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 0.0   | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 481 Mbita Point Town Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: SUBA**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 29        | No of Councillors:  | 6         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 5,241,103 | Total Civic Costs   | 2,243,916 | Business Permit Base Value | 500 |
| Average/Employee:      | 180,728   | Average/Councillor: | 373,986   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 8,981,003    | 8,981,003        | 100            | 9,757,660    | 108.6            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 8,981,003    | 8,981,003        | 100.0          | 9,757,660    | 108.6            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 13,200       | 0                | 0.0            | 0            | 0.0              |
| Single Business Permit               | 900,000      | 1,411,740        | 156.9          | 1,087,947    | 77.1             |
| Market Fees                          | 1,500,000    | 2,076,760        | 138.5          | 1,694,578    | 81.6             |
| Others                               | 2,600,874    | 3,314,310        | 107.3          | 3,089,791    | 93.2             |
| Sub-Total                            | 5,014,074    | 6,802,810        | 135.7          | 5,872,316    | 86.3             |
| <b>TOTAL REVENUES</b>                | 13,995,077   | 15,783,813       | 112.8          | 15,629,976   | 99.0             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 2,039,600    | 2,243,916        | 110.0          | 2,580,600    | 115.0            |
| L A Personnel                        | 6,777,562    | 5,241,103        | 77.3           | 7,732,327    | 147.5            |
| L A Operations                       | 1,307,000    | 3,015,461        | 230.7          | 1,950,295    | 64.7             |
| L A Maintenance                      | 275,000      | 666,441          | 242.3          | 410,000      | 61.5             |
| TOTAL Recurrent Expenditures         | 10,399,162   | 11,166,921       | 107.4          | 12,673,222   | 113.5            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 3,595,915    | 4,616,892        | 128.4          | 2,956,754    | 64.0             |
| <b>CAPITAL EXPENDITURES</b>          | 3,300,000    | 2,460,053        | 74.5           | 5,260,000    | 213.8            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 295,915      | 2,156,839        | 728.9          | -2,303,246   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 1,897,496    | 1,739,990        | 91.7           | 1,562,998    | 89.8             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | -1,601,581   | 416,849          |                | -3,866,244   |                  |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 200                            | CONSTRUCTION OF TOWN HALL       | 1,101,403     | 45  |
| 400                            | GRADING OF ROADS                | 870,000       | 35  |
| 505                            | SUPPORT TO PUBLIC INSTITUTIONS  | 165,000       | 7   |
| 505                            | CONSTRUCTIONS OF PIT LATRINES   | 159,170       | 6   |
| 605                            | PURCHASE OF DUMPING SITE        | 90,000        | 4   |
|                                | All Other Projects (2 projects) | 74,480        | 3   |
|                                | <b>TOTAL</b>                    | 2,460,053     | 100 |

| Planned Projects 2007/2008 |                                            |               |     |
|----------------------------|--------------------------------------------|---------------|-----|
| Code                       | Project Description                        | Amount (KShs) | %   |
| 360                        | PURCHASE OF MOTOR VEHICLE                  | 3,200,000     | 61  |
| 200                        | TOWN HALL                                  | 1,500,000     | 29  |
| 505                        | SUPPORT TO PUBLIC SCHOOLS AND INSTITUTIONS | 300,000       | 6   |
| 605                        | PUBLIC PIT LATRINE                         | 160,000       | 3   |
| 300                        | COMPUTERS AND PRINTERS                     | 100,000       | 2   |
|                            | All Other Projects (0 projects)            | 0             | 0   |
|                            | <b>TOTAL</b>                               | 5,260,000     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 64.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 30.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                              | 20.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio          | 135.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 107.4 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 74.5  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 91.7  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 486 Meru County Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: EASTERN

District: MERU

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 158        | No. of Councillors: | 68         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 31,315,427 | Total Civic Costs:  | 14,699,733 | Business Permit Base Value | 300 |
| Average/Employee:      | 198,199    | Average/Councillor: | 216,173    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 78,230,661         | 78,230,661         | 100            | 85,953,275         | 109.9            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 78,230,661         | 78,230,661         | 100.0          | 85,953,275         | 109.9            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 2,187,450          | 318,633            | 14.6           | 2,187,450          | 686.5            |
| Property Rates                       | 1,400,000          | 668,216            | 47.7           | 1,400,000          | 209.5            |
| Single Business Permit               | 19,213,840         | 18,779,587         | 97.7           | 19,300,000         | 102.8            |
| Market Fees                          | 7,666,620          | 7,300,873          | 95.2           | 6,450,000          | 88.3             |
| Others                               | 28,265,755         | 17,017,772         | 68.1           | 24,975,773         | 146.8            |
| Sub-Total                            | 58,733,665         | 44,085,081         | 75.1           | 54,313,223         | 123.2            |
| <b>TOTAL REVENUES</b>                | <b>136,964,326</b> | <b>122,315,742</b> | <b>89.3</b>    | <b>140,266,498</b> | <b>114.7</b>     |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 16,078,000         | 14,699,733         | 91.4           | 20,278,000         | 137.9            |
| L A Personnel                        | 26,395,539         | 31,315,427         | 118.6          | 34,166,246         | 109.1            |
| L A Operations                       | 18,398,000         | 38,989,145         | 211.9          | 21,202,000         | 54.4             |
| L A Maintenance                      | 5,481,000          | 3,546,318          | 64.7           | 6,360,000          | 179.3            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>66,352,539</b>  | <b>88,550,623</b>  | <b>133.5</b>   | <b>82,006,246</b>  | <b>92.6</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>70,611,787</b>  | <b>33,765,119</b>  | <b>47.8</b>    | <b>58,260,252</b>  | <b>172.5</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>30,000,000</b>  | <b>22,283,282</b>  | <b>74.3</b>    | <b>34,050,000</b>  | <b>152.8</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>           | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>40,611,787</b>  | <b>11,481,837</b>  | <b>28.3</b>    | <b>24,210,252</b>  | <b>210.9</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>5,329,821</b>   | <b>9,933,170</b>   | <b>186.4</b>   | <b>9,200,000</b>   | <b>92.6</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>35,281,966</b>  | <b>1,548,667</b>   | <b>4.4</b>     | <b>15,010,252</b>  | <b>969.2</b>     |

**Implemented Projects 2006/2007**

| Code | Project Description              | Amount (KShs)     | %          |
|------|----------------------------------|-------------------|------------|
| 405  | ROAD MAINTENANCE - MIITINE       | 980,000           | 4          |
| 405  | NGWATAINGA RWAIRI BRIDGE         | 600,000           | 3          |
| 505  | BURSARY FOR KIRIMARA             | 500,000           | 2          |
| 505  | EDUCATION PROJECT - RUIRI        | 499,860           | 2          |
| 505  | MURI DAY SEC SCHOOL              | 497,500           | 2          |
|      | All Other Projects (82 projects) | 19,205,922        | 86         |
|      | <b>TOTAL</b>                     | <b>22,283,282</b> | <b>100</b> |

**Planned Projects 2007/2008**

| Code | Project Description              | Amount (KShs)     | %          |
|------|----------------------------------|-------------------|------------|
| 900  | UMOJA KARIBU BOREHOLE            | 900,000           | 3          |
| 405  | ROADS GRADING -IGOKI             | 800,000           | 2          |
| 900  | GITHONGO WATER SUPPLY            | 600,000           | 2          |
| 900  | MARARO WATER PROJECT             | 600,000           | 2          |
| 900  | GAIKUNDIA MPINDI W/PROJECT       | 600,000           | 2          |
|      | All Other Projects (69 projects) | 30,550,000        | 90         |
|      | <b>TOTAL</b>                     | <b>34,050,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 44.1  | 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:                             | 16.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 75.1  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 133.5 | 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:       | 186.4 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 491 Meru Municipal Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: EASTERN

District: MERU

(Values in KShs)

|                       |            |                    |           |                            |     |
|-----------------------|------------|--------------------|-----------|----------------------------|-----|
| No of Employees       | 236        | No of Councillors  | 12        | Business Permit Schedule   | 12  |
| Total Yearly Salaries | 44,066,427 | Total Civic Costs  | 7,453,494 | Business Permit Base Value | 700 |
| Average/Employee      | 186,722    | Average/Councillor | 621,125   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 29,019,992        | 29,019,992        | 100            | 31,971,686        | 110.2            |
| Road Maintenance Levy Fund (RMLF)    | 2,219,774         | 2,075,617         | 93.5           | 4,241,537         | 204.4            |
| Sub-Total                            | 31,239,766        | 31,095,609        | 99.5           | 36,213,223        | 116.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 1,413,390         | 482,083           | 34.1           | 1,413,390         | 293.2            |
| Property Rates                       | 6,370,000         | 6,635,123         | 104.2          | 6,300,000         | 94.9             |
| Single Business Permit               | 11,000,000        | 11,941,015        | 108.6          | 15,000,000        | 125.6            |
| Market Fees                          | 8,540,000         | 6,860,770         | 80.3           | 5,000,000         | 72.9             |
| Others                               | 23,344,000        | 28,252,762        | 108.8          | 25,970,000        | 91.9             |
| Sub-Total                            | 50,667,390        | 54,171,753        | 106.9          | 53,683,390        | 99.1             |
| <b>TOTAL REVENUES</b>                | <b>81,907,156</b> | <b>85,267,362</b> | <b>104.1</b>   | <b>89,896,613</b> | <b>105.4</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 7,450,000         | 7,453,494         | 100.0          | 5,900,000         | 79.2             |
| L A Personnel                        | 30,033,998        | 44,066,427        | 146.7          | 40,934,605        | 92.9             |
| L A Operations                       | 11,335,900        | 8,735,259         | 77.1           | 15,772,000        | 180.6            |
| L A Maintenance                      | 1,591,000         | 769,487           | 48.4           | 2,580,000         | 335.3            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>50,410,898</b> | <b>61,024,667</b> | <b>121.1</b>   | <b>65,186,605</b> | <b>106.8</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>31,496,258</b> | <b>24,242,695</b> | <b>77.0</b>    | <b>24,710,008</b> | <b>101.9</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>12,489,774</b> | <b>9,786,826</b>  | <b>78.4</b>    | <b>10,101,334</b> | <b>103.2</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>19,006,484</b> | <b>14,455,869</b> | <b>76.1</b>    | <b>14,608,674</b> | <b>101.1</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>18,749,992</b> | <b>18,749,992</b> | <b>100.0</b>   | <b>13,000,000</b> | <b>69.3</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>256,492</b>    | <b>-4,294,123</b> |                | <b>1,608,674</b>  |                  |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 200                            | COMPLETION OF TOWN HALL          | 7,360,352        | 75         |
| 300                            | FIRE FIGHTING ENGINE             | 663,959          | 7          |
| 100                            | PREPARATION OF STRATEGIC PLAN    | 476,278          | 5          |
| 260                            | COMPLETION OF MAKUTANO STAGE     | 422,407          | 4          |
| 405                            | ROAD WORK MURRUMING & GRADING    | 414,075          | 4          |
|                                | All Other Projects (14 projects) | 449,755          | 5          |
| <b>TOTAL</b>                   |                                  | <b>9,786,826</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 405                        | ROAD WORK MURRUMING & GRADING    | 5,302,000         | 52         |
| 350                        | PURCHASE OF WORKS/REVENUE PICKUP | 1,200,000         | 12         |
| 365                        | REPAIR OF MOTOR VEHICLE          | 500,000           | 5          |
| 205                        | RENOVATION OF TOWN HALL          | 500,000           | 5          |
| 820                        | FIRE ENGINE, WATER TANK          | 500,000           | 5          |
|                            | All Other Projects (14 projects) | 2,099,334         | 21         |
| <b>TOTAL</b>               |                                  | <b>10,101,334</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 59.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 35.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 12.2  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 106.9 | Total Local Revenues 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   | 78.4  | 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: 496 Meru South County Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: NITHI**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 58         | No. of Councillors: | 25        | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 13,224,643 | Total Civic Costs:  | 5,498,718 | Business Permit Base Value | 400 |
| Average/Employee:      | 228,011    | Average/Councillor: | 219,949   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 23,320,287        | 23,320,287        | 100            | 25,502,316        | 109.4            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 23,320,287        | 23,320,287        | 100.0          | 25,502,316        | 109.4            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 1,088,130         | 241,029           | 22.2           | 2,770,772         | 1,149.6          |
| Property Rates                       | 0                 | 100,000           | 0.0            | 100,000           | 100.0            |
| Single Business Permit               | 3,000,000         | 4,193,945         | 139.8          | 3,357,673         | 80.1             |
| Market Fees                          | 2,000,000         | 2,246,879         | 112.3          | 2,257,672         | 100.5            |
| Others                               | 3,691,000         | 8,245,907         | 170.2          | 4,843,481         | 58.7             |
| Sub-Total                            | 9,779,130         | 15,027,760        | 153.7          | 13,329,598        | 88.7             |
| <b>TOTAL REVENUES</b>                | <b>33,099,417</b> | <b>38,348,047</b> | <b>115.9</b>   | <b>38,831,914</b> | <b>101.3</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 6,144,000         | 5,498,718         | 89.5           | 5,544,000         | 100.8            |
| L A Personnel                        | 11,845,000        | 13,224,643        | 111.6          | 14,443,944        | 109.2            |
| L A Operations                       | 3,362,000         | 5,493,248         | 163.4          | 4,300,000         | 78.3             |
| L A Maintenance                      | 405,000           | 989,647           | 244.4          | 600,000           | 60.6             |
| TOTAL Recurrent Expenditures         | 21,756,000        | 25,206,256        | 115.9          | 24,887,944        | 98.7             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>11,343,417</b> | <b>13,141,791</b> | <b>115.9</b>   | <b>13,943,970</b> | <b>106.1</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>11,170,000</b> | <b>6,123,871</b>  | <b>54.8</b>    | <b>10,056,000</b> | <b>164.2</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>173,417</b>    | <b>7,017,920</b>  | <b>4,046.8</b> | <b>3,887,970</b>  | <b>55.4</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>3,379,180</b>  | <b>14,908,327</b> | <b>441.2</b>   | <b>3,883,191</b>  | <b>26.0</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-3,205,763</b> | <b>-7,890,407</b> | <b>246.1</b>   | <b>4,779</b>      |                  |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 350                            | Purchase of Tractor              | 2,376,000        | 39         |
| 360                            | Purchase of Vehicle              | 2,230,330        | 36         |
| 405                            | Grading of access roads          | 661,050          | 11         |
| 405                            | KSSL Renovation Access road      | 290,449          | 5          |
| 999                            | Man power development            | 226,484          | 4          |
|                                | All Other Projects (14 projects) | 339,558          | 6          |
| <b>TOTAL</b>                   |                                  | <b>6,123,871</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                   |            |
|----------------------------|---------------------------------|-------------------|------------|
| Code                       | Project Description             | Amount (KShs)     | %          |
| 360                        | PURCHASE OF TIPPER              | 2,000,000         | 20         |
| 300                        | PURCHASE OF COMPUTERS           | 1,500,000         | 15         |
| 905                        | WATER PIPES                     | 1,140,000         | 11         |
| 240                        | EXTENSION OF DISPENSARIES       | 1,140,000         | 11         |
| 505                        | CONSTRUCTION OF CLASSROOMS      | 1,080,000         | 11         |
|                            | All Other Projects (7 projects) | 3,196,000         | 32         |
| <b>TOTAL</b>               |                                 | <b>10,056,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 54.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 39.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 21.8  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 153.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 115.9 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 54.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 441.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 501 Migori County Council**  
**Province: NYANZA Summary Profile Fiscal Year 2006/2007 District: MIGORI**  
(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 121        | No. of Councillors: | 48        | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 18,364,586 | Total Civic Costs:  | 9,557,398 | Business Permit Base Value | 400 |
| Average/Employee:      | 151,773    | Average/Councillor: | 199,112   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 52,306,077        | 52,306,077        | 100            | 57,406,950        | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 52,306,077        | 52,306,077        | 100.0          | 57,406,950        | 109.8            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 400,000           | 279,100           | 69.8           | 225,800           | 80.9             |
| Single Business Permit               | 2,800,000         | 3,162,210         | 112.9          | 3,000,000         | 94.9             |
| Market Fees                          | 5,519,000         | 5,818,700         | 105.4          | 5,975,639         | 102.7            |
| Others                               | 7,042,035         | 7,604,853         | 92.4           | 8,230,275         | 108.2            |
| Sub-Total                            | 15,761,035        | 16,864,863        | 107.0          | 17,431,714        | 103.4            |
| <b>TOTAL REVENUES</b>                | <b>68,067,112</b> | <b>69,170,940</b> | <b>101.6</b>   | <b>74,838,664</b> | <b>108.2</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 8,066,400         | 9,557,398         | 118.5          | 9,476,400         | 99.2             |
| L A Personnel                        | 18,519,932        | 18,364,586        | 99.2           | 25,490,795        | 138.8            |
| L A Operations                       | 6,775,000         | 13,384,383        | 197.6          | 8,450,000         | 63.1             |
| L A Maintenance                      | 3,230,000         | 2,884,105         | 89.3           | 2,830,000         | 98.1             |
| TOTAL Recurrent Expenditures         | 36,591,332        | 44,190,472        | 120.8          | 46,247,195        | 104.7            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>31,475,780</b> | <b>24,980,468</b> | <b>79.4</b>    | <b>28,591,469</b> | <b>114.5</b>     |
| CAPITAL EXPENDITURES                 | 20,400,000        | 9,710,748         | 47.6           | 20,400,000        | 210.1            |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>11,075,780</b> | <b>15,269,720</b> | <b>137.9</b>   | <b>8,191,469</b>  | <b>53.6</b>      |
| DEBT RESOLUTION REPAYMENTS           | 10,786,808        | 9,752,177         | 90.4           | 7,983,867         | 81.9             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>288,972</b>    | <b>5,517,543</b>  | <b>1,909.4</b> | <b>207,602</b>    | <b>3.8</b>       |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 245                            | PURCHASE OF TIPPER               | 5,700,844        | 59         |
| 400                            | ROAD REHABILITATION              | 1,765,500        | 18         |
| 999                            | AFRICITIES                       | 704,624          | 7          |
| 205                            | PURCHASE OF COMPUTERS            | 351,500          | 4          |
| 505                            | MAGONGO RIBE SEC SCHOOL          | 200,000          | 2          |
|                                | All Other Projects (10 projects) | 988,280          | 10         |
|                                | <b>TOTAL</b>                     | <b>9,710,748</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                    |                   |            |
|----------------------------|------------------------------------|-------------------|------------|
| Code                       | Project Description                | Amount (KShs)     | %          |
| 350                        | PURCHASE OF MOTOR VAN              | 3,500,000         | 17         |
| 205                        | CONSTRUCTION OF COLLECTORS OFFICES | 2,500,000         | 12         |
| 315                        | PURCHASE OF TOOLS AND EQUIPMENTS   | 2,000,000         | 10         |
| 900                        | ROADS INFRASTRUCTURE               | 2,000,000         | 10         |
| 265                        | FENCING OF MARKETS                 | 1,000,000         | 5          |
|                            | All Other Projects (25 projects)   | 9,400,000         | 46         |
|                            | <b>TOTAL</b>                       | <b>20,400,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 46.6  | 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                             | 21.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 107.0 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 120.8 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 47.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 90.4  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 506 Migori Municipal Council**

Province: NYANZA

**Summary Profile Fiscal Year 2006/2007**

District: MIGORI

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 132        | No. of Councillors: | 8         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 31,550,259 | Total Civic Costs:  | 3,494,850 | Business Permit Base Value | 500 |
| Average/Employee:      | 239,017    | Average/Councillor: | 436,856   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008       |                  |
|--------------------------------------|-------------------|-------------------|----------------|--------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                    |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 24,247,780        | 23,665,833        | 98             | 26,670,627         | 112.7            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 3,703,201         | 0.0            | 3,351,641          | 90.5             |
| Sub-Total                            | 24,247,780        | 27,369,034        | 112.9          | 30,022,268         | 109.7            |
| <b>Local Revenues</b>                |                   |                   |                |                    |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 48,000             | 0.0              |
| Property Rates                       | 1,660,000         | 1,217,214         | 73.3           | 1,860,600          | 152.9            |
| Single Business Permit               | 4,513,000         | 6,796,348         | 150.6          | 5,416,500          | 79.7             |
| Market Fees                          | 7,250,000         | 9,059,650         | 125.0          | 8,293,764          | 91.5             |
| Others                               | 5,070,331         | 8,050,084         | 86.2           | 9,338,731          | 116.0            |
| Sub-Total                            | 18,493,331        | 25,123,296        | 135.9          | 24,957,595         | 99.3             |
| <b>TOTAL REVENUES</b>                | <b>42,741,111</b> | <b>52,492,330</b> | <b>122.8</b>   | <b>54,979,863</b>  | <b>104.7</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                    |                  |
| Civic                                | 3,422,425         | 3,494,850         | 102.1          | 4,693,250          | 134.3            |
| L A Personnel                        | 19,814,435        | 31,550,259        | 159.2          | 32,213,699         | 102.1            |
| L A Operations                       | 4,645,000         | 6,890,645         | 148.3          | 7,713,953          | 111.9            |
| L A Maintenance                      | 1,965,929         | 682,174           | 34.7           | 3,948,598          | 578.8            |
| TOTAL Recurrent Expenditures         | 29,847,789        | 42,617,928        | 142.8          | 48,569,500         | 114.0            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>12,893,322</b> | <b>9,874,402</b>  | <b>76.6</b>    | <b>6,410,363</b>   | <b>64.9</b>      |
| CAPITAL EXPENDITURES                 | 7,624,380         | 3,083,990         | 40.4           | 15,415,000         | 499.8            |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                  | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>5,268,942</b>  | <b>6,790,412</b>  | <b>128.9</b>   | <b>-9,004,637</b>  |                  |
| DEBT RESOLUTION REPAYMENTS           | 5,138,942         | 11,038,910        | 214.8          | 5,253,268          | 47.6             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>130,000</b>    | <b>-4,248,498</b> |                | <b>-14,257,905</b> | <b>335.6</b>     |

**Implemented Projects 2006/2007**

| Code | Project Description             | Amount (KShs)    | %          |
|------|---------------------------------|------------------|------------|
| 400  | CONST. OF ROADS & FOOTBRIDGE    | 2,164,040        | 70         |
| 900  | REHABILITATION OF WATER SUPPLY  | 730,000          | 24         |
| 230  | ELECTRICITY (STREETLIGHT)       | 149,950          | 5          |
| 500  | PURCHASE OF SHOOL LAND          | 40,000           | 1          |
| 360  | PURCHASE OF VEHICLE (PASSEGER)  | 0                | 0          |
|      | All Other Projects (2 projects) | 0                | 0          |
|      | <b>TOTAL</b>                    | <b>3,083,990</b> | <b>100</b> |

**Planned Projects 2007/2008**

| Code | Project Description                | Amount (KShs)     | %          |
|------|------------------------------------|-------------------|------------|
| 200  | Constraction of Social Hall        | 3,400,000         | 22         |
| 265  | Rehabilitation of Old Market       | 3,200,000         | 21         |
| 360  | Purchase of vehicle (passenger)    | 3,000,000         | 19         |
| 405  | Constraction of roads / footbridge | 2,800,000         | 18         |
| 230  | Electricity / Transformer          | 1,500,000         | 10         |
|      | All Other Projects (3 projects)    | 1,515,000         | 10         |
|      | <b>TOTAL</b>                       | <b>15,415,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 62.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 26.2  | 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:         | 135.9 | Total LocalRevenues compared to Planned Local Revenues                               |
| Recurrent Expenditure Performance Ratio: | 142.8 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 40.4  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 214.8 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 511 Molo Town Council**  
**Province: RIFT VALLEY      Summary Profile Fiscal Year 2006/2007      District: NAKURU**  
(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 60         | No. of Councillors: | 10        | Business Permit Schedule:  | 11  |
| Total Yearly Salaries: | 10,998,993 | Total Civic Costs:  | 2,368,699 | Business Permit Base Value | 600 |
| Average/Employee:      | 183,317    | Average/Councillor  | 236,870   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 25,774,567        | 25,774,567        | 100            | 28,300,026        | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 25,774,567        | 25,774,567        | 100.0          | 28,300,026        | 109.8            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 7,365             | 0.0            | 72,794            | 988.4            |
| Property Rates                       | 1,000,000         | 2,074,377         | 207.4          | 1,072,415         | 51.7             |
| Single Business Permit               | 4,135,000         | 4,500,118         | 108.8          | 4,213,000         | 93.6             |
| Market Fees                          | 1,686,420         | 2,100,340         | 124.5          | 1,920,000         | 91.4             |
| Others                               | 5,273,720         | 7,767,661         | 105.9          | 7,331,614         | 94.4             |
| Sub-Total                            | 12,095,140        | 16,449,861        | 136.0          | 14,609,823        | 88.8             |
| <b>TOTAL REVENUES</b>                | <b>37,869,707</b> | <b>42,224,428</b> | <b>111.5</b>   | <b>42,909,849</b> | <b>101.6</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,418,000         | 2,368,699         | 98.0           | 2,632,000         | 111.1            |
| L A Personnel                        | 8,316,285         | 10,998,993        | 132.3          | 12,945,562        | 117.7            |
| L A Operations                       | 1,988,800         | 3,161,831         | 159.0          | 2,894,700         | 91.6             |
| L A Maintenance                      | 254,000           | 503,859           | 198.4          | 478,700           | 95.0             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>12,977,085</b> | <b>17,033,382</b> | <b>131.3</b>   | <b>18,950,962</b> | <b>111.3</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>24,892,622</b> | <b>25,191,046</b> | <b>101.2</b>   | <b>23,958,887</b> | <b>95.1</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>15,122,743</b> | <b>13,027,328</b> | <b>86.1</b>    | <b>12,306,741</b> | <b>94.5</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>9,769,879</b>  | <b>12,163,718</b> | <b>124.5</b>   | <b>11,652,146</b> | <b>95.8</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>8,664,164</b>  | <b>10,038,138</b> | <b>115.9</b>   | <b>9,595,932</b>  | <b>95.6</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,105,715</b>  | <b>2,125,580</b>  | <b>192.2</b>   | <b>2,056,214</b>  | <b>96.7</b>      |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 900                            | Borehole Drilling                | 1,020,824         | 8          |
| 900                            | 2 classes, toilets & laboratory  | 946,284           | 7          |
| 400                            | Grading and Murramming of roads  | 831,796           | 6          |
| 900                            | Borehole Drilling                | 773,141           | 6          |
| 240                            | Health Centre                    | 754,330           | 6          |
|                                | All Other Projects (31 projects) | 8,700,953         | 67         |
|                                | <b>TOTAL</b>                     | <b>13,027,328</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                      |                   |            |
|----------------------------|------------------------------------------------------|-------------------|------------|
| Code                       | Project Description                                  | Amount (KShs)     | %          |
| 320                        | Motor Vehicle - Molo t. Council                      | 1,798,544         | 15         |
| 999                        | Training (Cllrs & Staff) - Molo T. Council           | 858,197           | 7          |
| 230                        | Street Lighting - Molo Central                       | 700,000           | 6          |
| 500                        | 1 Classroom/toilet block/lab - Sulgwita - Turi North | 650,000           | 5          |
| 300                        | Computerization - Molo T. Council                    | 600,000           | 5          |
|                            | All Other Projects (28 projects)                     | 7,700,000         | 63         |
|                            | <b>TOTAL</b>                                         | <b>12,306,741</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                     | 38.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                       | 48.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 13.9  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 136.0 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 131.3 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio    | 86.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 115.9 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 516 Mombasa Municipal Council**
**Province: COAST**
**Summary Profile Fiscal Year 2006/2007**
**District: MOMBASA**

(Values in KShs)

|                        |             |                     |            |                            |     |
|------------------------|-------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 3,012       | No. of Councillors: | 33         | Business Permit Schedule:  | 13  |
| Total Yearly Salaries: | 676,745,219 | Total Civic Costs:  | 27,602,583 | Business Permit Base Value | 850 |
| Average/Employee:      | 224,683     | Average/Councillor: | 836,442    |                            |     |

|                                      | FY 2006/2007         |                      |                | FY 2007/2008         |                  |
|--------------------------------------|----------------------|----------------------|----------------|----------------------|------------------|
|                                      | Estimates            | Reported Actuals     | Efficiency (%) | Estimates            | % Est to Actuals |
| <b>REVENUES</b>                      |                      |                      |                |                      |                  |
| <b>Central Government Transfers</b>  |                      |                      |                |                      |                  |
| Local Authority Transfer Fund (LATF) | 430,332,622          | 430,332,622          | 100            | 476,327,652          | 110.7            |
| Road Maintenance Levy Fund (RMLF)    | 64,527,078           | 80,956,042           | 125.5          | 83,024,152           | 102.6            |
| Sub-Total                            | 494,859,700          | 511,288,664          | 103.3          | 559,351,804          | 109.4            |
| <b>Local Revenues</b>                |                      |                      |                |                      |                  |
| CILOR                                | 43,532,472           | 72,000,000           | 165.4          | 31,676,778           | 44.0             |
| Property Rates                       | 312,970,921          | 334,242,862          | 106.8          | 460,311,200          | 137.7            |
| Single Business Permit               | 151,971,350          | 128,474,882          | 84.5           | 165,002,185          | 128.4            |
| Market Fees                          | 53,344,148           | 80,900,179           | 151.7          | 94,172,989           | 116.4            |
| Others                               | 117,928,380          | 260,103,754          | 91.8           | 283,228,879          | 108.9            |
| Sub-Total                            | 679,747,271          | 875,721,677          | 128.8          | 1,034,392,031        | 118.1            |
| <b>TOTAL REVENUES</b>                | <b>1,174,606,971</b> | <b>1,387,010,341</b> | <b>118.1</b>   | <b>1,593,743,835</b> | <b>114.9</b>     |
| <b>EXPENDITURES</b>                  |                      |                      |                |                      |                  |
| Civic                                | 34,229,400           | 27,602,583           | 80.6           | 29,432,740           | 106.6            |
| L A Personnel                        | 523,967,499          | 676,745,219          | 129.2          | 769,577,624          | 113.7            |
| L A Operations                       | 215,750,531          | 211,556,426          | 98.1           | 255,726,758          | 120.9            |
| L A Maintenance                      | 98,101,856           | 25,723,431           | 26.2           | 140,680,503          | 546.9            |
| TOTAL Recurrent Expenditures         | 872,049,286          | 941,627,659          | 108.0          | 1,195,417,625        | 127.0            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>302,557,685</b>   | <b>445,382,682</b>   | <b>147.2</b>   | <b>398,326,210</b>   | <b>89.4</b>      |
| CAPITAL EXPENDITURES                 | 93,876,571           | 125,737,542          | 133.9          | 137,157,980          | 109.1            |
| LOAN REPAYMENTS                      | 0                    | 0                    | 0.0            | 0                    | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>208,681,114</b>   | <b>319,645,140</b>   | <b>153.2</b>   | <b>261,168,230</b>   | <b>81.7</b>      |
| DEBT RESOLUTION REPAYMENTS           | 207,060,697          | 369,941,429          | 178.7          | 257,460,697          | 69.6             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,620,417</b>     | <b>-50,296,289</b>   |                | <b>3,707,533</b>     |                  |

| Implemented Projects 2006/2007 |                                              |                    |            |
|--------------------------------|----------------------------------------------|--------------------|------------|
| Code                           | Project Description                          | Amount (KShs)      | %          |
| 400                            | Periodic Roads Routine Maintenance           | 55,043,152         | 44         |
| 999                            | Supply of Materials ie. Paints,murram,Hot Pr | 19,015,475         | 15         |
| 400                            | Periodic Routine at Mikindani Estate Rd.     | 4,180,920          | 3          |
| 400                            | Repair & upgrading of old Malindi Rd.        | 3,824,619          | 3          |
| 405                            | Repair Meru, Haile Selassie & Baluchi Rd.    | 3,598,138          | 3          |
|                                | All Other Projects (45 projects)             | 40,075,238         | 32         |
|                                | <b>TOTAL</b>                                 | <b>125,737,542</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                           |                    |            |
|----------------------------|-----------------------------------------------------------|--------------------|------------|
| Code                       | Project Description                                       | Amount (KShs)      | %          |
| 265                        | Modernization of mackinon market                          | 17,425,980         | 13         |
| 360                        | To purchase 3 No. tipping lorry                           | 14,000,000         | 10         |
| 400                        | Contruction of service roads Miritini site and service s. | 10,000,000         | 7          |
| 360                        | Purchase of garbage collection truck                      | 7,000,000          | 5          |
| 360                        | To purchase 7 bonne tipper lorry                          | 6,000,000          | 4          |
|                            | All Other Projects (69 projects)                          | 82,732,000         | 60         |
|                            | <b>TOTAL</b>                                              | <b>137,157,980</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 57.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 18.2  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 2.9   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 128.8 | Total LocalRevenues compared to Planned Local Revenues                               |
| Recurrent Expenditure Performance Ratio: | 108.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 133.9 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 178.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

# **L A CODE: 521 Mount Elgon County Council**

**Province: WESTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: MOUNT**

(Values in KShs)

**ELGON**

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 26        | No. of Councillors: | 21        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 8,775,200 | Total Civic Costs:  | 4,190,162 | Business Permit Base Value | 300 |
| Average/Employee:      | 337,508   | Average/Councillor: | 199,532   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 25,273,459        | 25,273,459        | 100            | 27,675,652        | 109.5            |
| Road Maintenance Levy Fund (RMLF)    | 1,288,200         | 1,104,855         | 85.8           | 1,461,800         | 132.3            |
| Sub-Total                            | 26,561,659        | 26,378,314        | 99.3           | 29,137,452        | 110.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 2,513,798         | 312,252           | 12.4           | 1,115,470         | 357.2            |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 1,761,000         | 854,080           | 48.5           | 1,500,000         | 175.6            |
| Market Fees                          | 1,022,960         | 1,028,780         | 100.6          | 1,000,000         | 97.2             |
| Others                               | 2,256,040         | 2,009,503         | 46.2           | 4,350,000         | 216.5            |
| Sub-Total                            | 7,553,798         | 4,204,615         | 55.7           | 7,965,470         | 189.4            |
| <b>TOTAL REVENUES</b>                | <b>34,115,457</b> | <b>30,582,929</b> | <b>89.6</b>    | <b>37,102,922</b> | <b>121.3</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 5,105,000         | 4,190,162         | 82.1           | 4,753,000         | 113.4            |
| L A Personnel                        | 6,030,780         | 8,775,200         | 145.5          | 10,405,181        | 118.6            |
| L A Operations                       | 3,949,000         | 5,382,900         | 136.3          | 4,596,258         | 85.4             |
| L A Maintenance                      | 1,585,000         | 663,912           | 41.9           | 6,246,077         | 940.8            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>16,669,780</b> | <b>19,012,174</b> | <b>114.1</b>   | <b>26,000,516</b> | <b>136.8</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>17,445,677</b> | <b>11,570,755</b> | <b>66.3</b>    | <b>11,102,406</b> | <b>96.0</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>13,289,540</b> | <b>6,314,200</b>  | <b>47.5</b>    | <b>9,271,223</b>  | <b>146.8</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>4,156,137</b>  | <b>5,256,555</b>  | <b>126.5</b>   | <b>1,831,183</b>  | <b>34.8</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>3,411,546</b>  | <b>1,829,487</b>  | <b>53.6</b>    | <b>1,733,934</b>  | <b>94.8</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>744,591</b>    | <b>3,427,068</b>  | <b>460.3</b>   | <b>97,249</b>     | <b>2.8</b>       |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 400                            | ROAD MAINTANANCE                | 1,800,463        | 29         |
| 250                            | HOUSING CONSTRUCTION            | 1,152,562        | 18         |
| 500                            | CONSTRUCTIONS OF SCHOOLS        | 1,081,818        | 17         |
| 240                            | HEALTH FACILITIES               | 811,363          | 13         |
| 905                            | WATER AND SANITATION            | 540,909          | 9          |
|                                | All Other Projects (3 projects) | 927,085          | 15         |
| <b>TOTAL</b>                   |                                 | <b>6,314,200</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                  |            |
|----------------------------|----------------------------------|------------------|------------|
| Code                       | Project Description              | Amount (KShs)    | %          |
| 250                        | HOUSING EXPANSION                | 2,000,000        | 22         |
| 906                        | MOTOR VEHICLE FOR REVENUE        | 1,500,000        | 16         |
| 904                        | LAND ACQUISITION                 | 1,000,000        | 11         |
| 230                        | CHEPTAIS STREETLIGHG             | 525,000          | 6          |
| 999                        | TEA & TREE NURSERY               | 500,000          | 5          |
|                            | All Other Projects (13 projects) | 3,746,223        | 40         |
| <b>TOTAL</b>               |                                  | <b>9,271,223</b> | <b>100</b> |

## **FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                   | 37.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                     | 43.8  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                            | 22.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:        | 55.7  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 114.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:  | 47.5  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:      | 53.6  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



# L A CODE: 526 Moyale County Council

## Summary Profile Fiscal Year 2006/2007

District: MOYALE

Province: EASTERN

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 26        | No. of Councillors: | 20        | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 8,150,052 | Total Civic Costs:  | 8,911,410 | Business Permit Base Value | 350 |
| Average/Employee:      | 313,464   | Average/Councillor: | 445,571   |                            |     |

|                                      | FY 2006/2007      |                   |                 | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|-----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%)  | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                 |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                 |                   |                  |
| Local Authority Transfer Fund (LATF) | 16,693,461        | 16,693,461        | 100             | 18,278,054        | 109.5            |
| Road Maintenance Levy Fund (RMLF)    | 3,250,000         | 2,309,123         | 71.0            | 795,732           | 34.5             |
| Sub-Total                            | 19,943,461        | 19,002,584        | 95.3            | 19,073,786        | 100.4            |
| <b>Local Revenues</b>                |                   |                   |                 |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0             | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0             | 0                 | 0.0              |
| Single Business Permit               | 1,500,000         | 1,507,996         | 100.5           | 1,900,000         | 126.0            |
| Market Fees                          | 978,473           | 6,052,151         | 618.5           | 738,503           | 12.2             |
| Others                               | 18,681,683        | 6,187,330         | 36.5            | 16,971,269        | 274.3            |
| Sub-Total                            | 21,160,156        | 13,747,477        | 65.0            | 19,609,772        | 142.6            |
| <b>TOTAL REVENUES</b>                | <b>41,103,617</b> | <b>32,750,061</b> | <b>79.7</b>     | <b>38,683,558</b> | <b>118.1</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                 |                   |                  |
| Civic                                | 9,278,900         | 8,911,410         | 96.0            | 8,950,000         | 100.4            |
| L A Personnel                        | 8,628,406         | 8,150,052         | 94.5            | 10,293,519        | 126.3            |
| L A Operations                       | 5,997,355         | 2,960,777         | 49.4            | 5,390,000         | 182.0            |
| L A Maintenance                      | 1,525,000         | 637,100           | 41.8            | 1,890,000         | 296.7            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>25,429,661</b> | <b>20,659,339</b> | <b>81.2</b>     | <b>26,523,519</b> | <b>128.4</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>15,673,956</b> | <b>12,090,722</b> | <b>77.1</b>     | <b>12,160,039</b> | <b>100.6</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>12,965,585</b> | <b>4,653,560</b>  | <b>35.9</b>     | <b>8,241,277</b>  | <b>177.1</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>      | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,708,371</b>  | <b>7,437,162</b>  | <b>274.6</b>    | <b>3,918,762</b>  | <b>52.7</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,700,000</b>  | <b>6,009,742</b>  | <b>222.6</b>    | <b>3,900,000</b>  | <b>64.9</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>8,371</b>      | <b>1,427,420</b>  | <b>17,052.0</b> | <b>18,762</b>     | <b>1.3</b>       |

### Implemented Projects 2006/2007

| Code | Project Description               | Amount (KShs)    | %          |
|------|-----------------------------------|------------------|------------|
| 400  | ROAD MAINTENANCE                  | 3,064,111        | 66         |
| 360  | REPAIR OF COUNCIL VEHICLE(KAN605) | 859,362          | 18         |
| 260  | MARKET STALL CONSTRUCTION         | 270,087          | 6          |
| 999  | ENVILONMENTAL CONSERVATION        | 200,000          | 4          |
| 900  | PUBLIC TOILET CONTRUCTION         | 140,000          | 3          |
|      | All Other Projects (1 projects)   | 120,000          | 3          |
|      | <b>TOTAL</b>                      | <b>4,653,560</b> | <b>100</b> |

### Planned Projects 2007/2008

| Code | Project Description                           | Amount (KShs)    | %          |
|------|-----------------------------------------------|------------------|------------|
| 500  | TECHNICAL SCHOOL                              | 3,461,971        | 42         |
| 900  | PURCHASE OF TRACTOR                           | 2,700,000        | 33         |
| 999  | CONTRIBUTION TO EU FUNDED PROJECT - MKT STALL | 1,000,000        | 12         |
| 500  | ROAD MAINTENANCE                              | 679,306          | 8          |
| 900  | CONSTRUCTION OF WATER TANK                    | 400,000          | 5          |
|      | All Other Projects (0 projects)               | 0                | 0          |
|      | <b>TOTAL</b>                                  | <b>8,241,277</b> | <b>100</b> |

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 46.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 64.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 43.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 65.0  | Total LocalRevenues compared to Planned Local Revenues                               |
| Recurrent Expenditure Performance Ratio: | 81.2  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 35.9  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 222.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 531 Mito Andei Town Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: MAKUENI**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 46        | No. of Councillors  | 8         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 4,885,521 | Total Civic Costs:  | 1,670,438 | Business Permit Base Value | 300 |
| Average/Employee:      | 106,207   | Average/Councillor: | 208,805   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 7,433,309    | 7,433,309        | 100            | 8,046,780    | 108.3            |
| Road Maintenance Levy Fund (RMLF)    | 644,100      | 1,552,427        | 241.0          | 1,009,214    | 65.0             |
| Sub-Total                            | 8,077,409    | 8,985,736        | 111.2          | 9,055,994    | 100.8            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 50,100       | 0.0              |
| Property Rates                       | 73,051       | 126,448          | 173.1          | 466,824      | 369.2            |
| Single Business Permit               | 3,050,384    | 3,625,168        | 118.8          | 3,334,215    | 92.0             |
| Market Fees                          | 1,129,110    | 1,225,999        | 108.6          | 1,470,000    | 119.9            |
| Others                               | 1,505,202    | 1,959,931        | 198.4          | 987,786      | 50.4             |
| Sub-Total                            | 5,757,747    | 6,937,546        | 120.5          | 6,308,925    | 90.9             |
| <b>TOTAL REVENUES</b>                | 13,835,156   | 15,923,282       | 115.1          | 15,364,919   | 96.5             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 1,219,600    | 1,670,438        | 137.0          | 1,223,500    | 73.2             |
| L A Personnel                        | 7,075,467    | 4,885,521        | 69.0           | 8,735,839    | 178.8            |
| L A Operations                       | 3,302,832    | 3,611,661        | 109.4          | 3,601,275    | 99.7             |
| L A Maintenance                      | 38,800       | 88,088           | 227.0          | 138,244      | 156.9            |
| <b>TOTAL Recurrent Expenditures</b>  | 11,636,699   | 10,255,708       | 88.1           | 13,698,858   | 133.6            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 2,198,457    | 5,667,574        | 257.8          | 1,666,061    | 29.4             |
| <b>CAPITAL EXPENDITURES</b>          | 2,900,000    | 316,598          | 10.9           | 3,000,000    | 947.6            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | -701,543     | 5,350,976        |                | -1,333,939   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 1,800,000    | 5,563,977        | 309.1          | 3,060,545    | 55.0             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | -2,501,543   | -213,001         | 8.5            | -4,394,484   | 2,063.1          |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 605                            | DUST BINS                       | 151,900       | 48  |
| 900                            | CONSTRUCTION OF IVINGONI TOILET | 119,763       | 38  |
| 310                            | FURNITURE AND OFFICE RENOVATION | 19,335        | 6   |
| 705                            | STADIUM                         | 12,800        | 4   |
| 999                            | SLUM UPGRADING                  | 12,800        | 4   |
|                                | All Other Projects (0 projects) | 0             | 0   |
| <b>TOTAL</b>                   |                                 | 316,598       | 100 |

| Planned Projects 2007/2008 |                                               |               |     |
|----------------------------|-----------------------------------------------|---------------|-----|
| Code                       | Project Description                           | Amount (KShs) | %   |
| 405                        | GRADING OF IMPASSABLE ROADS                   | 1,000,000     | 33  |
| 260                        | SLUM / MARKET UPGRADATION                     | 400,000       | 13  |
| 500                        | CONSTRUCTION OF A CLASS ROOM SILANGA SEC SCH. | 300,000       | 10  |
| 500                        | CONSTRUCTION OF NURSARY SCHOOL /SOCIAL HALL   | 300,000       | 10  |
| 999                        | PURCHASE OF DUMPING /EXHAUSTING SITE ( LAND ) | 200,000       | 7   |
|                            | All Other Projects (6 projects)               | 800,000       | 27  |
| <b>TOTAL</b>               |                                               | 3,000,000     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 57.1  | 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:                             | 16.3  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 120.5 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 88.1  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 10.9  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 309.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 536 Muhoroni Town Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: NYANZA

District: KISUMU

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 45        | No. of Councillors: | 8         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 7,702,560 | Total Civic Costs:  | 2,666,535 | Business Permit Base Value | 350 |
| Average/Employee:      | 171,168   | Average/Councillor: | 333,317   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 13,053,817   | 13,053,817       | 100            | 14,273,136   | 109.3            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 13,053,817   | 13,053,817       | 100.0          | 14,273,136   | 109.3            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 858,614      | 331,828          | 38.6           | 50,343       | 15.2             |
| Property Rates                       | 1,800,000    | 855,251          | 47.5           | 545,707      | 63.8             |
| Single Business Permit               | 1,200,000    | 1,726,210        | 143.9          | 1,049,675    | 60.8             |
| Market Fees                          | 1,421,800    | 1,297,140        | 91.2           | 1,417,361    | 109.3            |
| Others                               | 3,697,367    | 6,859,849        | 140.1          | 4,896,421    | 71.4             |
| Sub-Total                            | 8,977,781    | 11,070,278       | 123.3          | 7,959,507    | 71.9             |
| <b>TOTAL REVENUES</b>                | 22,031,598   | 24,124,095       | 109.5          | 22,232,643   | 92.2             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 3,308,000    | 2,666,535        | 80.6           | 3,184,000    | 119.4            |
| L A Personnel                        | 6,520,345    | 7,702,560        | 118.1          | 8,377,519    | 108.8            |
| L A Operations                       | 4,754,000    | 4,120,228        | 86.7           | 3,570,000    | 86.6             |
| L A Maintenance                      | 1,330,000    | 2,095,411        | 157.5          | 1,913,000    | 91.3             |
| <b>TOTAL Recurrent Expenditures</b>  | 15,912,345   | 16,584,734       | 104.2          | 17,044,519   | 102.8            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 6,119,253    | 7,539,361        | 123.2          | 5,188,124    | 68.8             |
| <b>CAPITAL EXPENDITURES</b>          | 4,000,000    | 3,529,150        | 88.2           | 4,000,000    | 113.3            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 2,119,253    | 4,010,211        | 189.2          | 1,188,124    | 29.6             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 800,000      | 2,483,786        | 310.5          | 1,171,475    | 47.2             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 1,319,253    | 1,526,425        | 115.7          | 16,649       | 1.1              |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 205                            | Social Hall Costuction          | 3,220,000     | 91  |
| 600                            | Sloughter House Costruction     | 142,150       | 4   |
| 355                            | Purchase of Motor Bike          | 113,400       | 3   |
| 245                            | God-Nyithindo Dispensary Const  | 53,600        | 2   |
| 0                              |                                 | 0             | 0   |
|                                | All Other Projects (0 projects) | 0             | 0   |
|                                | <b>TOTAL</b>                    | 3,529,150     | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 200                        | SOCIAL HALL CONSTRUCTION        | 3,000,000     | 75  |
| 900                        | MARRAM SPRING PROTECTION        | 250,000       | 6   |
| 230                        | ELECTRICITY SUPPLY              | 250,000       | 6   |
| 240                        | DISPENSARY CONSTRUCTION         | 250,000       | 6   |
| 500                        | NURSERY CONSTRUCTION            | 175,000       | 4   |
|                            | All Other Projects (1 projects) | 75,000        | 2   |
|                            | <b>TOTAL</b>                    | 4,000,000     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 49.4  | 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:                             | 16.1  | 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: | 104.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 88.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 310.5 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 541 Mumias Municipal Council**

**Province: WESTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: KAKAMEGA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 111        | No. of Councillors: | 10        | Business Permit Schedule:  | 11  |
| Total Yearly Salaries: | 31,717,413 | Total Civic Costs:  | 6,051,613 | Business Permit Base Value | 600 |
| Average/Employee:      | 285,742    | Average/Councillor: | 605,161   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 33,512,056   | 33,512,056       | 100            | 36,882,453   | 110.1            |
| Road Maintenance Levy Fund (RMLF)    | 1,702,500    | 2,605,701        | 153.1          | 2,037,918    | 78.2             |
| Sub-Total                            | 35,214,556   | 36,117,757       | 102.6          | 38,920,371   | 107.8            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 230,304      | 385,892          | 167.6          | 230,304      | 59.7             |
| Property Rates                       | 1,335,000    | 6,829,230        | 511.6          | 1,625,716    | 23.8             |
| Single Business Permit               | 3,900,000    | 5,496,290        | 140.9          | 4,150,000    | 75.5             |
| Market Fees                          | 5,653,125    | 6,114,500        | 108.2          | 6,130,000    | 100.3            |
| Others                               | 9,735,000    | 17,088,192       | 142.3          | 12,007,000   | 70.3             |
| Sub-Total                            | 20,853,429   | 35,914,104       | 172.2          | 24,143,020   | 67.2             |
| <b>TOTAL REVENUES</b>                | 56,067,985   | 72,031,861       | 128.5          | 63,063,391   | 87.5             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 4,741,000    | 6,051,613        | 127.6          | 4,179,000    | 69.1             |
| L A Personnel                        | 22,157,179   | 31,717,413       | 143.1          | 33,632,286   | 106.0            |
| L A Operations                       | 6,559,310    | 14,609,342       | 222.7          | 9,180,000    | 62.8             |
| L A Maintenance                      | 2,298,125    | 887,989          | 38.6           | 3,159,918    | 355.9            |
| <b>TOTAL Recurrent Expenditures</b>  | 35,755,614   | 53,266,357       | 149.0          | 50,151,204   | 94.2             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 20,312,371   | 18,765,504       | 92.4           | 12,912,187   | 68.8             |
| <b>CAPITAL EXPENDITURES</b>          | 14,400,000   | 15,141,105       | 105.1          | 15,600,000   | 103.0            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 5,912,371    | 3,624,399        | 61.3           | -2,687,813   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 5,606,798    | 3,536,132        | 63.1           | 6,306,339    | 178.3            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 305,573      | 88,267           | 28.9           | -8,994,152   |                  |

| Implemented Projects 2006/2007 |                                      |               |     |
|--------------------------------|--------------------------------------|---------------|-----|
| Code                           | Project Description                  | Amount (KShs) | %   |
| 360                            | Purchase of Motor vehicle            | 2,751,500     | 18  |
| 500                            | Development of Schools               | 2,513,311     | 17  |
| 200                            | Construction of Town Hall            | 2,027,130     | 13  |
| 400                            | Road Works                           | 2,019,411     | 13  |
| 240                            | Construction /improvement of clinics | 1,624,978     | 11  |
|                                | All Other Projects (9 projects)      | 4,204,775     | 28  |
| <b>TOTAL</b>                   |                                      | 15,141,105    | 100 |

| Planned Projects 2007/2008 |                                              |               |     |
|----------------------------|----------------------------------------------|---------------|-----|
| Code                       | Project Description                          | Amount (KShs) | %   |
| 260                        | Construction of Modern Market                | 4,600,000     | 29  |
| 200                        | Construction of Town Hall                    | 3,000,000     | 19  |
| 240                        | Construction of Kamashia Clinic              | 605,000       | 4   |
| 100                        | Preparation of Valuation Roll/Physiscal Plan | 600,000       | 4   |
| 505                        | Construction of St. Elizabeth Lureko Girls   | 425,000       | 3   |
|                            | All Other Projects (66 projects)             | 6,370,000     | 41  |
| <b>TOTAL</b>               |                                              | 15,600,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 53.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 35.8  | 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:         | 172.2 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 149.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 105.1 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 63.1  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 546 Muranga County Council**

**Summary Profile Fiscal Year 2006/2007**

**District: MURANG'A**

**Province: CENTRAL**

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 196        | No. of Councillors: | 20         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 43,056,553 | Total Civic Costs:  | 12,391,478 | Business Permit Base Value | 500 |
| Average/Employee:      | 219,676    | Average/Councillor: | 619,574    |                            |     |

|                                      | FY 2006/2007      |                    |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|--------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals   | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                    |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                    |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 49,443,767        | 49,443,767         | 100            | 54,238,144        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                  | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 49,443,767        | 49,443,767         | 100.0          | 54,238,144        | 109.7            |
| <b>Local Revenues</b>                |                   |                    |                |                   |                  |
| CILOR                                | 725,073           | 266,160            | 36.7           | 533,260           | 200.4            |
| Property Rates                       | 0                 | 19,150             | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 15,411,800        | 18,249,700         | 118.4          | 5,000,000         | 27.4             |
| Market Fees                          | 3,000,000         | 4,139,180          | 138.0          | 0                 | 0.0              |
| Others                               | 17,005,000        | 31,614,174         | 86.8           | 36,405,000        | 115.2            |
| Sub-Total                            | 36,141,873        | 54,288,364         | 150.2          | 41,938,260        | 77.3             |
| <b>TOTAL REVENUES</b>                | <b>85,585,640</b> | <b>103,732,131</b> | <b>121.2</b>   | <b>96,176,404</b> | <b>92.7</b>      |
| <b>EXPENDITURES</b>                  |                   |                    |                |                   |                  |
| Civic                                | 10,477,400        | 12,391,478         | 118.3          | 9,632,600         | 77.7             |
| L A Personnel                        | 35,539,266        | 43,056,553         | 121.2          | 41,877,434        | 97.3             |
| L A Operations                       | 11,402,000        | 16,768,556         | 147.1          | 14,194,000        | 84.6             |
| L A Maintenance                      | 3,500,000         | 5,185,209          | 148.1          | 2,400,000         | 46.3             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>60,918,666</b> | <b>77,401,796</b>  | <b>127.1</b>   | <b>68,104,034</b> | <b>88.0</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>24,666,974</b> | <b>26,330,335</b>  | <b>106.7</b>   | <b>28,072,370</b> | <b>106.6</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>15,600,000</b> | <b>10,542,416</b>  | <b>67.6</b>    | <b>18,300,000</b> | <b>173.6</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>           | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>9,066,974</b>  | <b>15,787,919</b>  | <b>174.1</b>   | <b>9,772,370</b>  | <b>61.9</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>8,960,000</b>  | <b>9,691,099</b>   | <b>108.2</b>   | <b>12,235,037</b> | <b>126.3</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>106,974</b>    | <b>6,096,820</b>   | <b>5,699.3</b> | <b>-2,462,667</b> |                  |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 240                            | Community Projects               | 4,190,253         | 40         |
| 100                            | Strategic Plan                   | 600,000           | 6          |
| 405                            | Kahinduini Hydro (Njumbi)        | 476,743           | 5          |
| 230                            | Kiawambogo Hydro/Rwathia         | 475,799           | 5          |
| 405                            | Kambirwa Water Project           | 451,248           | 4          |
|                                | All Other Projects (26 projects) | 4,348,373         | 41         |
|                                | <b>TOTAL</b>                     | <b>10,542,416</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                 |                   |            |
|----------------------------|-------------------------------------------------|-------------------|------------|
| Code                       | Project Description                             | Amount (KShs)     | %          |
| 405                        | PICK UP VEHICLE COUNCIL                         | 2,400,000         | 13         |
| 405                        | COMMUNITY PROJECTS                              | 2,000,000         | 11         |
| 245                        | DISPENSARIES-GATURI,GIKINDU,GITUGI,RWATHIA      | 2,000,000         | 11         |
| 999                        | HYDRO ELECTRICITY-NJUMBI,MURARANDIA,KIRURI,KAMA | 1,900,000         | 10         |
| 905                        | WATER-MBIRI,KIRURI,KIRU,GATURI,MUGOIRI,KAHUHIA  | 1,600,000         | 9          |
|                            | All Other Projects (19 projects)                | 8,400,000         | 46         |
|                            | <b>TOTAL</b>                                    | <b>18,300,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 60.1  | 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:                             | 16.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 150.2 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 127.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 67.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 108.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



# L A CODE: 551 Murang'a Municipal Council

Province: CENTRAL

Summary Profile Fiscal Year 2006/2007

District: MURANG'A

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 0          | No. of Councillors: | 9         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 26,259,434 | Total Civic Costs:  | 4,116,773 | Business Permit Base Value | 500 |
| Average/Employee:      | 0          | Average/Councillor: | 457,419   |                            |     |

|                                      | FY 2006/2007      |                   |                 | FY 2007/2008       |                  |
|--------------------------------------|-------------------|-------------------|-----------------|--------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%)  | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                 |                    |                  |
| <b>Central Government Transfers</b>  |                   |                   |                 |                    |                  |
| Local Authority Transfer Fund (LATF) | 10,712,299        | 10,712,299        | 100             | 11,685,099         | 109.1            |
| Road Maintenance Levy Fund (RMLF)    | 2,631,683         | 6,427,379         | 244.2           | 2,631,683          | 40.9             |
| Sub-Total                            | 13,343,982        | 17,139,678        | 128.4           | 14,316,782         | 83.5             |
| <b>Local Revenues</b>                |                   |                   |                 |                    |                  |
| CILOR                                | 1,085,020         | 2,631,683         | 242.5           | 0                  | 0.0              |
| Property Rates                       | 3,459,776         | 5,959,195         | 172.2           | 4,000,000          | 67.1             |
| Single Business Permit               | 6,205,200         | 8,250,105         | 133.0           | 6,242,000          | 75.7             |
| Market Fees                          | 3,419,225         | 3,991,433         | 116.7           | 3,480,000          | 87.2             |
| Others                               | 19,541,799        | 27,329,870        | 115.2           | 23,713,674         | 86.8             |
| Sub-Total                            | 33,711,020        | 48,162,286        | 142.9           | 37,435,674         | 77.7             |
| <b>TOTAL REVENUES</b>                | <b>47,055,002</b> | <b>65,301,964</b> | <b>138.8</b>    | <b>51,752,456</b>  | <b>79.3</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                 |                    |                  |
| Civic                                | 4,118,000         | 4,116,773         | 100.0           | 5,268,000          | 128.0            |
| L A Personnel                        | 20,994,253        | 26,259,434        | 125.1           | 33,250,075         | 126.6            |
| L A Operations                       | 11,622,528        | 9,439,886         | 81.2            | 26,476,691         | 280.5            |
| L A Maintenance                      | 5,701,683         | 1,626,239         | 28.5            | 5,642,742          | 347.0            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>42,436,464</b> | <b>41,442,332</b> | <b>97.7</b>     | <b>70,637,508</b>  | <b>170.4</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>4,618,538</b>  | <b>23,859,632</b> | <b>516.6</b>    | <b>-18,885,052</b> |                  |
| <b>CAPITAL EXPENDITURES</b>          | <b>4,556,000</b>  | <b>6,910,521</b>  | <b>151.7</b>    | <b>3,396,000</b>   | <b>49.1</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>      | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>62,538</b>     | <b>16,949,111</b> | <b>27,102.1</b> | <b>-22,281,052</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>0</b>          | <b>0</b>          | <b>0.0</b>      | <b>0</b>           | <b>0.0</b>       |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>62,538</b>     | <b>16,949,111</b> | <b>27,102.1</b> | <b>-22,281,052</b> |                  |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 405                            | ROADS                           | 1,515,808        | 22         |
| 100                            | STRATEGIC PLAN                  | 1,303,340        | 19         |
| 405                            | MARIE-STOPES MARAGI ROAD        | 560,720          | 8          |
| 230                            | ELECTRICITY CONTRIBUTION        | 488,800          | 7          |
| 265                            | MUKUYU MARKET                   | 477,140          | 7          |
|                                | All Other Projects (9 projects) | 2,564,713        | 37         |
|                                | <b>TOTAL</b>                    | <b>6,910,521</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 230                        | ROADS REHABILITATION            | 516,000          | 15         |
| 230                        | DRAINAGE REHABILITATION         | 416,000          | 12         |
| 230                        | DRAINAGE REHABILITATION         | 300,000          | 9          |
| 230                        | CHAIN LINK FENCING              | 300,000          | 9          |
| 230                        | ROADS REHABILITATION            | 300,000          | 9          |
|                            | All Other Projects (8 projects) | 1,564,000        | 46         |
|                            | <b>TOTAL</b>                    | <b>3,396,000</b> | <b>100</b> |

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 53.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 35.4  | 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:         | 142.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 97.7  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 151.7 | 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: 556 Mwingi County Council**

**Summary Profile Fiscal Year 2006/2007**

**Province: EASTERN**

**District: MWINGI**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 45        | No. of Councillors: | 36        | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 9,027,803 | Total Civic Costs:  | 7,628,294 | Business Permit Base Value | 350 |
| Average/Employee:      | 200,618   | Average/Councillor: | 211,897   |                            |     |

|                                      | FY 2006/2007      |                   |                 | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|-----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%)  | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                 |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                 |                   |                  |
| Local Authority Transfer Fund (LATF) | 38,769,735        | 38,769,735        | 100             | 42,498,871        | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 2,309,123         | 0.0             | 1,507,532         | 65.3             |
| Sub-Total                            | 38,769,735        | 41,078,858        | 106.0           | 44,006,403        | 107.1            |
| <b>Local Revenues</b>                |                   |                   |                 |                   |                  |
| CILOR                                | 700,000           | 0                 | 0.0             | 407,626           | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0             | 0                 | 0.0              |
| Single Business Permit               | 6,756,696         | 9,944,925         | 147.2           | 7,608,620         | 76.5             |
| Market Fees                          | 3,400,255         | 4,136,627         | 121.7           | 4,248,077         | 102.7            |
| Others                               | 2,359,454         | 1,844,091         | 69.7            | 2,645,492         | 143.5            |
| Sub-Total                            | 13,216,405        | 15,925,643        | 120.5           | 14,909,815        | 93.6             |
| <b>TOTAL REVENUES</b>                | <b>51,986,140</b> | <b>57,004,501</b> | <b>109.7</b>    | <b>58,916,218</b> | <b>103.4</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                 |                   |                  |
| Civic                                | 7,942,745         | 7,628,294         | 96.0            | 8,020,745         | 105.1            |
| L A Personnel                        | 11,350,135        | 9,027,803         | 79.5            | 12,633,081        | 139.9            |
| L A Operations                       | 11,948,986        | 7,798,931         | 65.3            | 15,829,274        | 203.0            |
| L A Maintenance                      | 1,880,000         | 2,194,178         | 116.7           | 2,878,500         | 131.2            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>33,121,866</b> | <b>26,649,206</b> | <b>80.5</b>     | <b>39,361,600</b> | <b>147.7</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>18,864,274</b> | <b>30,355,295</b> | <b>160.9</b>    | <b>19,554,618</b> | <b>64.4</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>15,140,000</b> | <b>10,201,431</b> | <b>67.4</b>     | <b>7,250,000</b>  | <b>71.1</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>      | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>3,724,274</b>  | <b>20,153,864</b> | <b>541.1</b>    | <b>12,304,618</b> | <b>61.1</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>3,679,455</b>  | <b>12,302,792</b> | <b>334.4</b>    | <b>200,900</b>    | <b>1.6</b>       |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>44,819</b>     | <b>7,851,072</b>  | <b>17,517.3</b> | <b>12,103,718</b> | <b>154.2</b>     |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 205                            | OFFICE CONSTRUCTION              | 1,355,759         | 13         |
| 900                            | STRATEGIC PLANNING               | 1,040,700         | 10         |
| 240                            | KALATINE HEALTH CENTRE           | 954,380           | 9          |
| 900                            | MWINGI NATIONAL RESERVE          | 631,709           | 6          |
| 500                            | MIVUKONI SEC. SCHOOL             | 590,906           | 6          |
|                                | All Other Projects (27 projects) | 5,627,977         | 55         |
|                                | <b>TOTAL</b>                     | <b>10,201,431</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 500                        | ITIVANZOU MIXED DAY SEC. SCHOOL | 635,000          | 9          |
| 500                        | KALILUNI SEC. SCHOOL            | 625,000          | 9          |
| 500                        | GANKANGA SEC. SCHOOL            | 625,000          | 9          |
| 240                        | KATUMBI DISPENSARY              | 625,000          | 9          |
| 900                        | KANYULULU-MUSOSYA WATER PROJECT | 625,000          | 9          |
|                            | All Other Projects (7 projects) | 4,115,000        | 57         |
|                            | <b>TOTAL</b>                    | <b>7,250,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 40.0  | 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:                             | 28.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 120.5 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 80.5  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 67.4  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 334.4 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 561 Mwingi Town Council**  
**Province: EASTERN Summary Profile Fiscal Year 2006/2007**  
 (Values in KShs) **District: MWINGI**

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 35        | No. of Councillors: | 8         | Business Permit Schedule:  | 6   |
| Total Yearly Salaries: | 8,961,753 | Total Civic Costs:  | 3,063,185 | Business Permit Base Value | 250 |
| Average/Employee:      | 256,050   | Average/Councillor: | 382,898   |                            |     |

|                                      | FY 2006/2007      |                   |                 | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|-----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%)  | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                 |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                 |                   |                  |
| Local Authority Transfer Fund (LATF) | 17,063,588        | 17,063,588        | 100             | 18,667,385        | 109.4            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0             | 0                 | 0.0              |
| Sub-Total                            | 17,063,588        | 17,063,588        | 100.0           | 18,667,385        | 109.4            |
| <b>Local Revenues</b>                |                   |                   |                 |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0             | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0             | 0                 | 0.0              |
| Single Business Permit               | 3,489,520         | 5,017,667         | 143.8           | 3,321,129         | 66.2             |
| Market Fees                          | 3,429,752         | 3,726,785         | 108.7           | 3,894,453         | 104.5            |
| Others                               | 5,749,703         | 6,546,055         | 203.4           | 3,217,546         | 49.2             |
| Sub-Total                            | 12,668,975        | 15,290,507        | 120.7           | 10,433,128        | 68.2             |
| <b>TOTAL REVENUES</b>                | <b>29,732,563</b> | <b>32,354,095</b> | <b>108.8</b>    | <b>29,100,513</b> | <b>89.9</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                 |                   |                  |
| Civic                                | 2,384,000         | 3,063,185         | 128.5           | 2,470,000         | 80.6             |
| L A Personnel                        | 9,344,894         | 8,961,753         | 95.9            | 11,717,714        | 130.8            |
| L A Operations                       | 4,237,012         | 5,504,625         | 129.9           | 6,601,458         | 119.9            |
| L A Maintenance                      | 953,884           | 1,373,688         | 144.0           | 1,150,550         | 83.8             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>16,919,790</b> | <b>18,903,251</b> | <b>111.7</b>    | <b>21,939,722</b> | <b>116.1</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>12,812,773</b> | <b>13,450,844</b> | <b>105.0</b>    | <b>7,160,791</b>  | <b>53.2</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>12,132,523</b> | <b>6,391,268</b>  | <b>52.7</b>     | <b>6,506,193</b>  | <b>101.8</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>      | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>680,250</b>    | <b>7,059,576</b>  | <b>1,037.8</b>  | <b>654,598</b>    | <b>9.3</b>       |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>661,830</b>    | <b>375,470</b>    | <b>56.7</b>     | <b>600,000</b>    | <b>159.8</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>18,420</b>     | <b>6,684,106</b>  | <b>36,287.2</b> | <b>54,598</b>     | <b>0.8</b>       |

| Implemented Projects 2006/2007 |                                   |                  |            |
|--------------------------------|-----------------------------------|------------------|------------|
| Code                           | Project Description               | Amount (KShs)    | %          |
| 360                            | Purchase of vehicle               | 1,300,000        | 20         |
| 260                            | Stock yard (EU)                   | 1,058,969        | 17         |
| 100                            | Preparation of strategic plan     | 532,414          | 8          |
| 405                            | Grading of Town Roads             | 500,000          | 8          |
| 240                            | Constr.of Dispensary at Kwasakayo | 467,247          | 7          |
|                                | All Other Projects (14 projects)  | 2,532,638        | 40         |
|                                | <b>TOTAL</b>                      | <b>6,391,268</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                    |                  |            |
|----------------------------|------------------------------------|------------------|------------|
| Code                       | Project Description                | Amount (KShs)    | %          |
| 410                        | BEAUTIFICATION OF MWINGI TOWN      | 774,193          | 12         |
| 905                        | DRILLING SHALLOW WELL AT KASOVONI  | 560,000          | 9          |
| 505                        | CONSTRUCTION OF ITENDEU SEC.SCHOOL | 524,000          | 8          |
| 240                        | CONSTRUCTION OF KISOVO DISPENSARY  | 510,000          | 8          |
| 105                        | VALUATION ROLL MWINGI TOWN         | 500,000          | 8          |
|                            | All Other Projects (10 projects)   | 3,638,000        | 56         |
|                            | <b>TOTAL</b>                       | <b>6,506,193</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 40.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 59.3  | 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:         | 120.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 111.7 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 52.7  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 56.7  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 566 Naivasha Municipal Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: NAKURU**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 236        | No. of Councillors: | 16        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 43,766,768 | Total Civic Costs:  | 4,451,239 | Business Permit Base Value | 500 |
| Average/Employee:      | 185,452    | Average/Councillor: | 278,202   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 35,368,442   | 35,368,442       | 100            | 38,906,059   | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 2,916,847    | 2,886,406        | 99.0           | 5,905,150    | 204.6            |
| Sub-Total                            | 38,285,289   | 38,254,848       | 99.9           | 44,811,209   | 117.1            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 9,929,551    | 1,274,124        | 12.8           | 8,000,000    | 627.9            |
| Property Rates                       | 10,700,000   | 14,959,615       | 139.8          | 10,700,000   | 71.5             |
| Single Business Permit               | 9,000,000    | 11,632,981       | 129.3          | 7,210,000    | 62.0             |
| Market Fees                          | 6,750,000    | 7,735,765        | 114.6          | 8,100,000    | 104.7            |
| Others                               | 26,611,549   | 17,227,466       | 75.5           | 22,817,716   | 132.4            |
| Sub-Total                            | 62,991,100   | 52,829,951       | 83.9           | 56,827,716   | 107.6            |
| <b>TOTAL REVENUES</b>                | 101,276,389  | 91,084,799       | 89.9           | 101,638,925  | 111.6            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 4,679,000    | 4,451,239        | 95.1           | 4,587,000    | 103.0            |
| L A Personnel                        | 39,350,362   | 43,766,768       | 111.2          | 58,376,281   | 133.4            |
| L A Operations                       | 22,691,625   | 10,181,630       | 44.9           | 31,179,432   | 306.2            |
| L A Maintenance                      | 5,476,162    | 516,895          | 9.4            | 7,555,150    | 1,461.6          |
| TOTAL Recurrent Expenditures         | 72,197,149   | 58,916,532       | 81.6           | 101,697,863  | 172.6            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 29,079,240   | 32,168,267       | 110.6          | -58,938      |                  |
| CAPITAL EXPENDITURES                 | 17,950,002   | 13,301,361       | 74.1           | 7,200,000    | 54.1             |
| LOAN REPAYMENTS                      | 0            | 0                | 0.0            | 1            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 11,129,238   | 18,866,906       | 169.5          | -7,258,939   |                  |
| DEBT RESOLUTION REPAYMENTS           | 12,189,300   | 16,122,754       | 132.3          | 16,000,000   | 99.2             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | -1,060,062   | 2,744,152        |                | -23,258,939  |                  |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 400                            | ROads Grading & Construction     | 3,554,531     | 27  |
| 405                            | Purchase Of Tractor              | 3,455,000     | 26  |
| 405                            | Valuation Roll                   | 3,441,377     | 26  |
| 405                            | Roads Grading                    | 389,449       | 3   |
| 500                            | Rubiri Pry School                | 300,000       | 2   |
|                                | All Other Projects (20 projects) | 2,161,004     | 16  |
|                                | <b>TOTAL</b>                     | 13,301,361    | 100 |

| Planned Projects 2007/2008 |                                  |               |     |
|----------------------------|----------------------------------|---------------|-----|
| Code                       | Project Description              | Amount (KShs) | %   |
| 205                        | Construction of Social Hall      | 2,000,000     | 28  |
| 900                        | Valuation Roll                   | 2,000,000     | 28  |
| 405                        | Grading of Roads                 | 350,000       | 5   |
| 405                        | Grading of roads                 | 300,000       | 4   |
| 260                        | Land for Market                  | 300,000       | 4   |
|                            | All Other Projects (11 projects) | 2,250,000     | 31  |
|                            | <b>TOTAL</b>                     | 7,200,000     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 48.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 42.3  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 7.6   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 83.9  | 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:   | 74.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 132.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 571 Nakuru County Council**  
**Province: RIFT VALLEY Summary Profile Fiscal Year 2006/2007**  
 (Values in KShs) **District: NAKURU**

|                       |            |                     |            |                            |     |
|-----------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:     | 394        | No. of Councillors: | 66         | Business Permit Schedule   | 9   |
| Total Yearly Salaries | 97,165,015 | Total Civic Costs:  | 30,808,778 | Business Permit Base Value | 400 |
| Average/Employee      | 246,612    | Average/Councillor  | 466,800    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 158,618,243        | 158,618,243        | 100            | 174,706,628        | 110.1            |
| Road Maintenance Levy Fund (RMLF)    | 644,100            | 552,427            | 85.8           | 753,763            | 136.4            |
| Sub-Total                            | 159,262,343        | 159,170,670        | 99.9           | 175,460,391        | 110.2            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 8,567,059          | 2,956,812          | 34.5           | 8,567,059          | 289.7            |
| Property Rates                       | 10,222,900         | 24,525,080         | 239.9          | 11,000,000         | 44.9             |
| Single Business Permit               | 22,451,844         | 28,531,714         | 127.1          | 24,697,028         | 86.6             |
| Market Fees                          | 9,673,300          | 5,739,524          | 59.3           | 10,338,000         | 180.1            |
| Others                               | 31,600,709         | 45,154,539         | 131.8          | 34,258,255         | 75.9             |
| Sub-Total                            | 82,515,812         | 106,907,669        | 129.6          | 88,860,342         | 83.1             |
| <b>TOTAL REVENUES</b>                | <b>241,778,155</b> | <b>266,078,339</b> | <b>110.1</b>   | <b>264,320,733</b> | <b>99.3</b>      |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 27,980,000         | 30,808,778         | 110.1          | 31,867,943         | 103.4            |
| L A Personnel                        | 58,368,281         | 97,165,015         | 166.5          | 105,292,367        | 108.4            |
| L A Operations                       | 29,292,112         | 34,249,587         | 116.9          | 31,503,920         | 92.0             |
| L A Maintenance                      | 12,683,587         | 9,688,846          | 76.4           | 12,560,000         | 129.6            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>128,323,980</b> | <b>171,912,226</b> | <b>134.0</b>   | <b>181,224,230</b> | <b>105.4</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>113,454,175</b> | <b>94,166,113</b>  | <b>83.0</b>    | <b>83,096,503</b>  | <b>88.2</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>52,073,143</b>  | <b>59,086,255</b>  | <b>113.5</b>   | <b>55,025,000</b>  | <b>93.1</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>           | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>61,381,032</b>  | <b>35,079,858</b>  | <b>57.2</b>    | <b>28,071,503</b>  | <b>80.0</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>31,098,310</b>  | <b>61,782,000</b>  | <b>198.7</b>   | <b>28,020,177</b>  | <b>45.4</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>30,282,722</b>  | <b>-26,702,142</b> |                | <b>51,326</b>      |                  |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 999                            | Solar Nyakinyua                  | 4,852,308         | 8          |
| 200                            | Cost of land acquisition         | 3,175,000         | 5          |
| 360                            | Purchase of revenue vehicles     | 1,856,500         | 3          |
| 505                            | Boror secondary school           | 1,800,000         | 3          |
| 505                            | Cheston primary school           | 1,600,000         | 3          |
|                                | All Other Projects (76 projects) | 45,802,447        | 78         |
|                                | <b>TOTAL</b>                     | <b>59,086,255</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                            |                   |            |
|----------------------------|--------------------------------------------|-------------------|------------|
| Code                       | Project Description                        | Amount (KShs)     | %          |
| 605                        | DUMPING SITES AND MARKETS                  | 3,000,000         | 5          |
| 360                        | PURCHASE OF VEHICLE FOR REVENUE COLLECTION | 2,000,000         | 4          |
| 900                        | SUBUKIA KIRIMA WATER PROJECT               | 1,200,000         | 2          |
| 505                        | LANGWENDA SECONDARY SCHOOL                 | 1,200,000         | 2          |
| 500                        | SAPTET VILLAGE POLYTECHNIC                 | 1,200,000         | 2          |
|                            | All Other Projects (47 projects)           | 46,425,000        | 84         |
|                            | <b>TOTAL</b>                               | <b>55,025,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 47.9  | 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                             | 17.9  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 129.6 | Total Local Revenues 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   | 113.5 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 198.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 576 Nakuru Municipal Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: NAKURU**

(Values in KShs)

|                        |             |                     |            |                            |     |
|------------------------|-------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 1,234       | No. of Councillors: | 25         | Business Permit Schedule:  | 12  |
| Total Yearly Salaries: | 289,925,549 | Total Civic Costs:  | 19,336,923 | Business Permit Base Value | 700 |
| Average/Employee:      | 234,948     | Average/Councillor: | 773,477    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008        |                  |
|--------------------------------------|--------------------|--------------------|----------------|---------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates           | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                     |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                     |                  |
| Local Authority Transfer Fund (LATF) | 144,705,685        | 144,705,685        | 100            | 160,052,716         | 110.6            |
| Road Maintenance Levy Fund (RMLF)    | 37,208,852         | 10,943,230         | 29.4           | 15,997,293          | 146.2            |
| Sub-Total                            | 181,914,537        | 155,648,915        | 85.6           | 176,050,009         | 113.1            |
| <b>Local Revenues</b>                |                    |                    |                |                     |                  |
| CILOR                                | 3,453,924          | 2,859,119          | 82.8           | 3,453,924           | 120.8            |
| Property Rates                       | 54,327,730         | 59,429,065         | 109.4          | 59,760,503          | 100.6            |
| Single Business Permit               | 58,371,822         | 71,466,973         | 122.4          | 61,290,413          | 85.8             |
| Market Fees                          | 19,917,083         | 34,252,212         | 172.0          | 19,185,000          | 56.0             |
| Others                               | 124,850,793        | 147,256,138        | 112.0          | 131,449,259         | 89.3             |
| Sub-Total                            | 260,921,352        | 315,263,507        | 120.8          | 275,139,099         | 87.3             |
| <b>TOTAL REVENUES</b>                | <b>442,835,889</b> | <b>470,912,422</b> | <b>106.3</b>   | <b>451,189,108</b>  | <b>95.8</b>      |
| <b>EXPENDITURES</b>                  |                    |                    |                |                     |                  |
| Civic                                | 15,560,460         | 19,336,923         | 124.3          | 16,054,780          | 83.0             |
| L A Personnel                        | 231,277,626        | 289,925,549        | 125.4          | 302,083,804         | 104.2            |
| L A Operations                       | 49,234,039         | 53,230,098         | 108.1          | 115,727,810         | 217.4            |
| L A Maintenance                      | 51,172,907         | 16,360,393         | 32.0           | 96,545,075          | 590.1            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>347,245,032</b> | <b>378,852,963</b> | <b>109.1</b>   | <b>530,411,469</b>  | <b>140.0</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>95,590,857</b>  | <b>92,059,459</b>  | <b>96.3</b>    | <b>-79,222,361</b>  |                  |
| <b>CAPITAL EXPENDITURES</b>          | <b>55,435,217</b>  | <b>25,176,814</b>  | <b>45.4</b>    | <b>50,000,000</b>   | <b>198.6</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>5,967,678</b>   | <b>0.0</b>     | <b>0</b>            | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>40,155,640</b>  | <b>60,914,967</b>  | <b>151.7</b>   | <b>-129,222,361</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>44,283,590</b>  | <b>72,061,781</b>  | <b>162.7</b>   | <b>46,000,000</b>   | <b>63.8</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-4,127,950</b>  | <b>-11,146,814</b> | <b>270.0</b>   | <b>-175,222,361</b> | <b>1,572.0</b>   |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 360                            | PURCHASE OF COUNCIL VEHICLES     | 6,732,800         | 27         |
| 240                            | CONSTRUCTION OF LANET MARTENITY  | 2,817,758         | 11         |
| 260                            | CONSTRUCTION OF SHADE AT MARKET  | 2,417,941         | 10         |
| 999                            | PURCHASE OF LAND AT MBARUK       | 1,740,000         | 7          |
| 400                            | GRAVELLING OF KITI ROAD          | 1,493,892         | 6          |
|                                | All Other Projects (20 projects) | 9,974,423         | 40         |
|                                | <b>TOTAL</b>                     | <b>25,176,814</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                          |                   |            |
|----------------------------|------------------------------------------|-------------------|------------|
| Code                       | Project Description                      | Amount (KShs)     | %          |
| 805                        | ROADS MAINENANCE                         | 8,000,000         | 16         |
| 999                        | HAWKER COMPLEX                           | 5,000,000         | 10         |
| 240                        | A DISPENSARY                             | 4,500,000         | 9          |
| 900                        | WATER DRAINAGE & MURRAMMING SUNGURA ROAD | 3,000,000         | 6          |
| 235                        | MODERN STREET LIGHT                      | 3,000,000         | 6          |
|                            | All Other Projects (15 projects)         | 26,500,000        | 53         |
|                            | <b>TOTAL</b>                             | <b>50,000,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 61.3  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 31.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 5.1   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 120.8 | Total LocalRevenues compared to Planned Local Revenues                               |
| Recurrent Expenditure Performance Ratio: | 109.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 45.4  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 162.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



|                        |           |                     |         |                            |     |
|------------------------|-----------|---------------------|---------|----------------------------|-----|
| No. of Employees:      | 27        | No. of Councillors: | 8       | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 2,164,376 | Total Civic Costs:  | 948 250 | Business Permit Base Value | 500 |
| Average/Employee:      | 80,162    | Average/Councillor: | 118,531 |                            |     |

|                                      | FY 2006/2007     |                   |                | FY 2007/2008      |                  |
|--------------------------------------|------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates        | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                  |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                  |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 6,095,328        | 6,095,328         | 100            | 6,559,563         | 107.6            |
| Road Maintenance Levy Fund (RMLF)    | 0                | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 6,095,328        | 6,095,328         | 100.0          | 6,559,563         | 107.6            |
| <b>Local Revenues</b>                |                  |                   |                |                   |                  |
| CILOR                                | 18,425           | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 26,489           | 69,466            | 262.2          | 55,000            | 79.2             |
| Single Business Permit               | 1,293,522        | 1,497,422         | 115.8          | 1,520,500         | 101.5            |
| Market Fees                          | 900,000          | 1,020,440         | 113.4          | 900,000           | 88.2             |
| Others                               | 1,234,795        | 3,342,954         | 180.2          | 1,854,769         | 55.5             |
| Sub-Total                            | 3,473,231        | 5,930,282         | 170.7          | 4,330,269         | 73.0             |
| <b>TOTAL REVENUES</b>                | <b>9,568,559</b> | <b>12,025,610</b> | <b>125.7</b>   | <b>10,889,832</b> | <b>90.6</b>      |
| <b>EXPENDITURES</b>                  |                  |                   |                |                   |                  |
| Civic                                | 1,312,600        | 948,250           | 72.2           | 1,369,600         | 144.4            |
| L A Personnel                        | 3,623,714        | 2,164,376         | 59.7           | 5,211,993         | 240.8            |
| L A Operations                       | 151,000          | 2,059,927         | 1,364.2        | 1,791,963         | 87.0             |
| L A Maintenance                      | 5,000            | 408,096           | 8,161.9        | 83,000            | 20.3             |
| TOTAL Recurrent Expenditures         | 5,092,314        | 5,580,649         | 109.6          | 8,456,556         | 151.5            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>4,476,245</b> | <b>6,444,961</b>  | <b>144.0</b>   | <b>2,433,276</b>  | <b>37.8</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,377,178</b> | <b>2,122,793</b>  | <b>89.3</b>    | <b>2,600,000</b>  | <b>122.5</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>         | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,099,067</b> | <b>4,322,168</b>  | <b>205.9</b>   | <b>-166,724</b>   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,090,652</b> | <b>4,286,830</b>  | <b>205.0</b>   | <b>2,500,000</b>  | <b>58.3</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>8,415</b>     | <b>35,338</b>     | <b>419.9</b>   | <b>-2,666,724</b> |                  |

| Implemented Projects 2006/2007 |                                      |                  |            |
|--------------------------------|--------------------------------------|------------------|------------|
| Code                           | Project Description                  | Amount (KShs)    | %          |
| 205                            | OFFICE CONSTRUCTION                  | 1,306,393        | 62         |
| 405                            | REHABILITATION OF RURAL ACCESS ROADS | 650,000          | 31         |
| 905                            | OPENING OF DRAINAGE IN TOWN          | 78,000           | 4          |
| 905                            | REHABILITATION OF SHALLOW WELLS      | 45,400           | 2          |
| 999                            | PURCHASE OF LAND                     | 33,000           | 2          |
|                                | All Other Projects (1 projects)      | 10,000           | 0          |
|                                | <b>TOTAL</b>                         | <b>2,122,793</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                           |                  |            |
|----------------------------|-------------------------------------------|------------------|------------|
| Code                       | Project Description                       | Amount (KShs)    | %          |
| 205                        | OFFICE CONSTRUCTION                       | 2,000,000        | 77         |
| 260                        | PURCHASE OF LAND FOR DISPENSARY & MARKETS | 300,000          | 12         |
| 500                        | CONSTRUCTION OF CLASSES                   | 100,000          | 4          |
| 405                        | ROADS REHABILITATION                      | 100,000          | 4          |
| 900                        | WATER SANITATION                          | 100,000          | 4          |
|                            | All Other Projects (0 projects)           | 0                | 0          |
|                            | <b>TOTAL</b>                              | <b>2,600,000</b> | <b>100</b> |

#### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 66.1  | 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:                             | 17.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 170.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 109.6 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 89.3  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 205.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



# L A CODE: 586 Nandi County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2006/2007

District: NANDI

(Values in KShs)

|                        |           |                     |            |                            |     |
|------------------------|-----------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 52        | No. of Councillors: | 97         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 9,082,869 | Total Civic Costs:  | 19,345,965 | Business Permit Base Value | 300 |
| Average/Employee:      | 174,671   | Average/Councillor: | 199,443    |                            |     |

|                                      | FY 2006/2007       |                   |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|-------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals  | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                   |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                   |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 73,753,939         | 73,753,939        | 100            | 80,994,101         | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 0                 | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 73,753,939         | 73,753,939        | 100.0          | 80,994,101         | 109.8            |
| <b>Local Revenues</b>                |                    |                   |                |                    |                  |
| CILOR                                | 1,925,544          | 210,040           | 10.9           | 1,925,544          | 916.8            |
| Property Rates                       | 310,295            | 329,112           | 106.1          | 675,718            | 205.3            |
| Single Business Permit               | 4,362,845          | 4,805,009         | 110.1          | 4,819,327          | 100.3            |
| Market Fees                          | 3,857,145          | 2,091,570         | 54.2           | 4,535,592          | 216.9            |
| Others                               | 18,886,882         | 18,687,782        | 99.1           | 18,864,247         | 100.9            |
| Sub-Total                            | 29,342,711         | 26,123,513        | 89.0           | 30,820,428         | 118.0            |
| <b>TOTAL REVENUES</b>                | <b>103,096,650</b> | <b>99,877,452</b> | <b>96.9</b>    | <b>111,814,529</b> | <b>112.0</b>     |
| <b>EXPENDITURES</b>                  |                    |                   |                |                    |                  |
| Civic                                | 19,735,965         | 19,345,965        | 98.0           | 7,917,670          | 40.9             |
| L A Personnel                        | 14,773,504         | 9,082,869         | 61.5           | 14,959,305         | 164.7            |
| L A Operations                       | 8,972,565          | 13,280,191        | 148.0          | 14,845,301         | 111.8            |
| L A Maintenance                      | 8,737,174          | 8,023,841         | 91.8           | 8,705,488          | 108.5            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>52,219,208</b>  | <b>49,732,866</b> | <b>95.2</b>    | <b>46,427,764</b>  | <b>93.4</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>50,877,442</b>  | <b>50,144,586</b> | <b>98.6</b>    | <b>65,386,765</b>  | <b>130.4</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>38,600,000</b>  | <b>31,397,027</b> | <b>81.3</b>    | <b>45,010,000</b>  | <b>143.4</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>          | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>12,277,442</b>  | <b>18,747,559</b> | <b>152.7</b>   | <b>20,376,765</b>  | <b>108.7</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>11,676,152</b>  | <b>11,676,152</b> | <b>100.0</b>   | <b>6,900,000</b>   | <b>59.1</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>601,290</b>     | <b>7,071,407</b>  | <b>1,176.0</b> | <b>13,476,765</b>  | <b>190.6</b>     |

## Implemented Projects 2006/2007

| Code | Project Description              | Amount (KShs)     | %          |
|------|----------------------------------|-------------------|------------|
| 365  | Purchase of Grader               | 11,080,517        | 35         |
| 999  | Dev. Of Kiborgok Tea Farm        | 5,000,000         | 16         |
| 999  | Nandi Agricultural Show          | 3,000,000         | 10         |
| 350  | Grader Rehabilitation            | 2,000,000         | 6          |
| 260  | Market Shades                    | 1,500,000         | 5          |
|      | All Other Projects (86 projects) | 8,816,510         | 28         |
|      | <b>TOTAL</b>                     | <b>31,397,027</b> | <b>100</b> |

## Planned Projects 2007/2008

| Code | Project Description              | Amount (KShs)     | %          |
|------|----------------------------------|-------------------|------------|
| 999  | Purchase of Grader               | 20,000,000        | 44         |
| 999  | Nandi South Office               | 4,500,000         | 10         |
| 999  | Nandi Agricultural Show          | 3,500,000         | 8          |
| 100  | Valuation Roll                   | 3,000,000         | 7          |
| 999  | Land Acquisition                 | 2,010,000         | 4          |
|      | All Other Projects (90 projects) | 12,000,000        | 27         |
|      | <b>TOTAL</b>                     | <b>45,010,000</b> | <b>100</b> |

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 38.0  | 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:                             | 38.9  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 89.0  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 95.2  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 81.3  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 100.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 591 Nandi Hills Town Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: NANDI**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 40        | No. of Councillors: | 18        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 8,689,709 | Total Civic Costs:  | 2,574,100 | Business Permit Base Value | 300 |
| Average/Employee:      | 217,243   | Average/Councillor: | 143,006   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 13,148,195   | 13,148,195       | 100            | 14,329,743   | 109.0            |
| Road Maintenance Levy Fund (RMLF)    | 644,100      | 1,711,989        | 265.8          | 753,765      | 44.0             |
| Sub-Total                            | 13,792,295   | 14,860,184       | 107.7          | 15,083,508   | 101.5            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 55,920       | 266,632          | 476.8          | 36,974       | 13.9             |
| Property Rates                       | 1,424,165    | 2,388,694        | 167.7          | 1,490,165    | 62.4             |
| Single Business Permit               | 1,650,200    | 1,725,600        | 104.6          | 2,016,900    | 116.9            |
| Market Fees                          | 896,950      | 2,082,650        | 232.2          | 994,550      | 47.8             |
| Others                               | 3,754,100    | 6,729,180        | 141.6          | 4,751,157    | 70.6             |
| Sub-Total                            | 7,781,335    | 13,192,756       | 169.5          | 9,289,746    | 70.4             |
| <b>TOTAL REVENUES</b>                | 21,573,630   | 28,052,940       | 130.0          | 24,373,254   | 86.9             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 2,453,000    | 2,574,100        | 104.9          | 2,637,000    | 102.4            |
| L A Personnel                        | 7,508,049    | 8,689,709        | 115.7          | 9,262,858    | 106.6            |
| L A Operations                       | 3,738,659    | 2,845,909        | 76.1           | 3,232,640    | 113.6            |
| L A Maintenance                      | 850,941      | 373,925          | 43.9           | 488,400      | 130.6            |
| TOTAL Recurrent Expenditures         | 14,550,649   | 14,483,643       | 99.5           | 15,620,898   | 107.9            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 7,022,981    | 13,569,297       | 193.2          | 8,752,356    | 64.5             |
| <b>CAPITAL EXPENDITURES</b>          | 5,275,912    | 3,234,745        | 61.3           | 6,188,600    | 191.3            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 1,747,069    | 10,334,552       | 591.5          | 2,563,756    | 24.8             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 570,000      | 5,130,810        | 900.1          | 1,651,989    | 32.2             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 1,177,069    | 5,203,742        | 442.1          | 911,767      | 17.5             |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 999                            | Capacity Building                | 301,850       | 9   |
| 900                            | Soiyet Water Project             | 300,000       | 9   |
| 240                            | Ndubusat Health Centre           | 260,730       | 8   |
| 355                            | Purchase of Motor Bike           | 260,000       | 8   |
| 100                            | Strategic Plan                   | 250,000       | 8   |
|                                | All Other Projects (20 projects) | 1,862,165     | 58  |
|                                | <b>TOTAL</b>                     | 3,234,745     | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 205                        | CONSTRUCTION OF ADMINISTRATION  | 2,000,000     | 32  |
| 260                        | CONSTRUCTION OF LOCK UPS SHOPS  | 1,249,294     | 20  |
| 500                        | CONSTRUCTION OF SCHOOL          | 790,000       | 13  |
| 900                        | Water Project                   | 730,000       | 12  |
| 805                        | ROAD MAINTAINANCE LEVY          | 679,306       | 11  |
|                            | All Other Projects (3 projects) | 740,000       | 12  |
|                            | <b>TOTAL</b>                    | 6,188,600     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                   | 50.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                     | 33.4  | 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         | 169.5 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 99.5  | 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:      | 900.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 596 Nanyuki Municipal Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: LAIKIPIA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 364        | No. of Councillors: | 10        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 79,061,362 | Total Civic Costs:  | 7,061,694 | Business Permit Base Value | 500 |
| Average/Employee:      | 217,202    | Average/Councillor: | 706,169   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 23,158,111   | 23,158,111       | 100            | 25,471,678   | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 2,799,984    | 4,305,310        | 153.8          | 5,894,941    | 136.9            |
| Sub-Total                            | 25,958,095   | 27,463,421       | 105.8          | 31,366,619   | 114.2            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 12,361,342   | 4,490,169        | 36.3           | 13,631,342   | 303.6            |
| Property Rates                       | 8,440,000    | 6,984,189        | 82.8           | 9,700,000    | 138.9            |
| Single Business Permit               | 8,200,000    | 7,779,455        | 94.9           | 9,000,000    | 115.7            |
| Market Fees                          | 3,807,000    | 2,834,560        | 74.5           | 3,900,000    | 137.6            |
| Others                               | 98,610,251   | 113,432,631      | 137.3          | 82,605,000   | 72.8             |
| Sub-Total                            | 131,418,593  | 135,521,004      | 103.1          | 118,836,342  | 87.7             |
| <b>TOTAL REVENUES</b>                | 157,376,688  | 162,984,425      | 103.6          | 150,202,961  | 92.2             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 6,450,000    | 7,061,694        | 109.5          | 8,861,650    | 125.5            |
| L A Personnel                        | 60,217,902   | 79,061,362       | 131.3          | 71,482,842   | 90.4             |
| L A Operations                       | 34,621,504   | 25,703,347       | 74.2           | 24,050,200   | 93.6             |
| L A Maintenance                      | 19,353,984   | 12,752,292       | 65.9           | 13,059,941   | 102.4            |
| <b>TOTAL Recurrent Expenditures</b>  | 120,643,390  | 124,578,695      | 103.3          | 117,454,633  | 94.3             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 36,733,298   | 38,405,730       | 104.6          | 32,748,328   | 85.3             |
| <b>CAPITAL EXPENDITURES</b>          | 27,720,000   | 27,012,498       | 97.4           | 29,550,000   | 109.4            |
| <b>LOAN REPAYMENTS</b>               | 2,256,000    | 1,784,210        | 79.1           | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 11,269,298   | 9,609,022        | 85.3           | 3,198,328    | 33.3             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 1,521,807    | 2,521,807        | 165.7          | 3,000,000    | 119.0            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 9,747,491    | 7,087,215        | 72.7           | 198,328      | 2.8              |

**Implemented Projects 2006/2007**

| Code         | Project Description              | Amount (KShs) | %   |
|--------------|----------------------------------|---------------|-----|
| 405          | MURRAMING / UPGRADING OF ROADS   | 13,895,157    | 51  |
| 900          | EXTENTION OF SEWER LINE          | 3,116,819     | 12  |
| 405          | REHABILITATION OF ROADS & DRAINS | 2,145,170     | 8   |
| 300          | PURCHASE OF COMPUTERS            | 1,630,400     | 6   |
| 240          | HEALTH DISPENSARY - MUNGETHO     | 1,596,820     | 6   |
|              | All Other Projects (10 projects) | 4,628,132     | 17  |
| <b>TOTAL</b> |                                  | 27,012,498    | 100 |

**Planned Projects 2007/2008**

| Code         | Project Description              | Amount (KShs) | %   |
|--------------|----------------------------------|---------------|-----|
| 900          | Irrigation Water                 | 5,559,300     | 19  |
| 210          | Purchase of Cemetry              | 3,000,000     | 10  |
| 210          | Rehabilitation of Market         | 3,000,000     | 10  |
| 210          | Community Halls                  | 2,533,300     | 9   |
| 230          | Security Lights Biashara         | 1,604,000     | 5   |
|              | All Other Projects (17 projects) | 13,853,400    | 47  |
| <b>TOTAL</b> |                                  | 29,550,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 44.3  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 99.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 5.7   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 103.1 | Total Local Revenues 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:   | 97.4  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 165.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 601 Narok County Council**  
**Province: RIFT VALLEY      Summary Profile Fiscal Year 2006/2007      District: NAROK**  
 (Values in KShs)

|                        |             |                     |            |                            |     |
|------------------------|-------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 997         | No. of Councillors: | 56         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 209,082,663 | Total Civic Costs:  | 27,485,230 | Business Permit Base Value | 300 |
| Average/Employee:      | 209,712     | Average/Councillor: | 490,808    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 53,813,694         | 53,813,694         | 100            | 59,058,348         | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 53,813,694         | 53,813,694         | 100.0          | 59,058,348         | 109.7            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Property Rates                       | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Single Business Permit               | 1,600,000          | 2,200,000          | 137.5          | 2,600,000          | 118.2            |
| Market Fees                          | 10,276,000         | 4,282,708          | 41.7           | 9,220,000          | 215.3            |
| Others                               | 383,215,071        | 685,326,684        | 157.5          | 435,185,011        | 63.5             |
| Sub-Total                            | 395,091,071        | 691,809,392        | 175.1          | 447,005,011        | 64.6             |
| <b>TOTAL REVENUES</b>                | <b>448,904,765</b> | <b>745,623,086</b> | <b>166.1</b>   | <b>506,063,359</b> | <b>67.9</b>      |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 27,376,000         | 27,485,230         | 100.4          | 20,112,000         | 73.2             |
| L A Personnel                        | 155,605,923        | 209,082,663        | 134.4          | 244,247,489        | 116.8            |
| L A Operations                       | 137,599,088        | 291,014,062        | 211.5          | 114,136,426        | 39.2             |
| L A Maintenance                      | 43,158,669         | 54,550,816         | 126.4          | 43,274,000         | 79.3             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>363,739,680</b> | <b>582,132,771</b> | <b>160.0</b>   | <b>421,769,915</b> | <b>72.5</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>85,165,085</b>  | <b>163,490,315</b> | <b>192.0</b>   | <b>84,293,444</b>  | <b>51.6</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>44,413,694</b>  | <b>38,477,080</b>  | <b>86.6</b>    | <b>57,705,600</b>  | <b>150.0</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>           | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>40,751,391</b>  | <b>125,013,235</b> | <b>306.8</b>   | <b>26,587,844</b>  | <b>21.3</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>39,509,109</b>  | <b>67,453,010</b>  | <b>170.7</b>   | <b>24,300,000</b>  | <b>36.0</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,242,282</b>   | <b>57,560,225</b>  | <b>4,633.4</b> | <b>2,287,844</b>   | <b>4.0</b>       |

| Implemented Projects 2006/2007 |                                         |                   |            |
|--------------------------------|-----------------------------------------|-------------------|------------|
| Code                           | Project Description                     | Amount (KShs)     | %          |
| 999                            | MARA INFRASTRUCTURE(GAME RES)           | 8,000,000         | 21         |
| 360                            | TWO VEHICLES (H/Q)                      | 6,600,000         | 17         |
| 500                            | ISENETO PRIMARY SCH. (Enoosupukia Ward) | 1,222,120         | 3          |
| 999                            | TEA GROWING(ILPOLTON TEA)               | 1,090,000         | 3          |
| 900                            | OLORIRI WATER PROJECT (Siana Ward)      | 1,000,000         | 3          |
|                                | All Other Projects (51 projects)        | 20,564,960        | 53         |
|                                | <b>TOTAL</b>                            | <b>38,477,080</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                              |                   |            |
|----------------------------|----------------------------------------------|-------------------|------------|
| Code                       | Project Description                          | Amount (KShs)     | %          |
| 500                        | REHAB. AND CONSTRUCTION OF SCHOOLS           | 31,140,066        | 54         |
| 500                        | COUNTY MODEL SCHOOL                          | 8,000,000         | 14         |
| 240                        | CONSTRUCTION AND REHAB. OF HEALTH FACILITIES | 6,474,334         | 11         |
| 805                        | REHAB. AND OPENING OF RURAL ACCESS ROADS     | 5,735,266         | 10         |
| 900                        | WATER AND SANITATION PROJECTS                | 3,840,134         | 7          |
|                            | All Other Projects (2 projects)              | 2,515,800         | 4          |
|                            | <b>TOTAL</b>                                 | <b>57,705,600</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 44.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 68.8  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 4.7   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 175.1 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 160.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 86.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 170.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 606 Narok Town Council**  
**Province: RIFT VALLEY      Summary Profile Fiscal Year 2006/2007      District: NAROK**  
 (Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 39         | No. of Councillors: | 21        | Business Permit Schedule:  | 11  |
| Total Yearly Salaries: | 11,355,302 | Total Civic Costs:  | 7,062,066 | Business Permit Base Value | 600 |
| Average/Employee:      | 291,162    | Average/Councillor: | 336,289   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 19,701,835        | 19,701,835        | 100            | 21,634,745        | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 1,601,865         | 1,601,865         | 100.0          | 2,944,941         | 183.8            |
| Sub-Total                            | 21,303,700        | 21,303,700        | 100.0          | 24,579,686        | 115.4            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 3,465,000         | 3,868,800         | 111.7          | 3,810,000         | 98.5             |
| Market Fees                          | 2,080,000         | 1,535,500         | 73.8           | 2,270,000         | 147.8            |
| Others                               | 9,771,306         | 19,207,649        | 159.3          | 12,056,417        | 62.8             |
| Sub-Total                            | 15,316,306        | 24,611,949        | 160.7          | 18,136,417        | 73.7             |
| <b>TOTAL REVENUES</b>                | <b>36,620,006</b> | <b>45,915,649</b> | <b>125.4</b>   | <b>42,716,103</b> | <b>93.0</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 7,176,000         | 7,062,066         | 98.4           | 3,876,000         | 54.9             |
| L A Personnel                        | 6,104,290         | 11,355,302        | 186.0          | 11,328,683        | 99.8             |
| L A Operations                       | 11,272,256        | 10,170,798        | 90.2           | 14,568,888        | 143.2            |
| L A Maintenance                      | 3,928,000         | 3,917,493         | 99.7           | 4,200,587         | 107.2            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>28,480,546</b> | <b>32,505,659</b> | <b>114.1</b>   | <b>33,974,158</b> | <b>104.5</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>8,139,460</b>  | <b>13,409,990</b> | <b>164.8</b>   | <b>8,741,945</b>  | <b>65.2</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>4,082,748</b>  | <b>9,374,534</b>  | <b>229.6</b>   | <b>7,026,014</b>  | <b>74.9</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>4,056,712</b>  | <b>4,035,456</b>  | <b>99.5</b>    | <b>1,715,931</b>  | <b>42.5</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>3,316,451</b>  | <b>2,961,402</b>  | <b>89.3</b>    | <b>1,710,691</b>  | <b>57.8</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>740,261</b>    | <b>1,074,054</b>  | <b>145.1</b>   | <b>5,240</b>      | <b>0.5</b>       |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 400                            | Road Works (RMLF & P.Cess)      | 5,158,584        | 55         |
| 605                            | Purchase of Skiploader & 3 Bins | 2,570,500        | 27         |
| 500                            | Construction of Classrooms (8)  | 1,645,450        | 18         |
| 0                              |                                 | 0                | 0          |
| 0                              |                                 | 0                | 0          |
|                                | All Other Projects (0 projects) | 0                | 0          |
| <b>TOTAL</b>                   |                                 | <b>9,374,534</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 500                        | CONSTRUCTION OF TOWN HALL       | 2,926,014        | 42         |
| 900                        | PREPARATION OF VALUATION ROLL   | 1,100,000        | 16         |
| 405                        | OPENNING OF ROAD AT OSONKOROI   | 300,000          | 4          |
| 925                        | DRILLING OF BOREHOLE            | 300,000          | 4          |
| 500                        | CONSTRUCTION OF CLASSROOM       | 300,000          | 4          |
|                            | All Other Projects (7 projects) | 2,100,000        | 30         |
| <b>TOTAL</b>               |                                 | <b>7,026,014</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |  |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|--|
| LATF Personnel Ratio:                    | 40.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |  |
| LATF Capital Ratio:                      | 17.3  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |  |
| Civic Ratio:                             | 21.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |  |
| Local Revenue Performance Ratio:         | 160.7 | Total Local Revenues compared to Planned Local Revenues                              |  |
| Recurrent Expenditure Performance Ratio: | 114.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |  |
| Capital Expenditure Performance Ratio:   | 229.6 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |  |
| Debt Resolution Performance Ratio:       | 89.3  | Total Actual Resolution Payments compared to Planned Resolution Payments             |  |

**L A CODE: 616 Nyahururu Municipal Council**  
**Province: RIFT VALLEY      Summary Profile Fiscal Year 2006/2007      District: LAIKIPIA**  
 (Values in KShs)

|                        |            |                    |           |                            |     |
|------------------------|------------|--------------------|-----------|----------------------------|-----|
| No. of Employees:      | 130        | No. of Councillors | 10        | Business Permit Schedule   | 10  |
| Total Yearly Salaries: | 41,443,156 | Total Civic Costs  | 7,091,370 | Business Permit Base Value | 500 |
| Average/Employee:      | 318,794    | Average/Councillor | 709,137   |                            |     |

|                                      | FY 2006/2007       |                   |                | FY 2007/2008      |                  |
|--------------------------------------|--------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates          | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                    |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 18,616,482         | 18,616,482        | 100            | 20,443,946        | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 2,466,193          | 2,657,907         | 107.8          | 596,829           | 22.5             |
| Sub-Total                            | 21,082,675         | 21,274,389        | 100.9          | 21,040,775        | 98.9             |
| <b>Local Revenues</b>                |                    |                   |                |                   |                  |
| CILOR                                | 31,705,450         | 6,844,788         | 21.6           | 24,247,800        | 354.3            |
| Property Rates                       | 6,100,000          | 13,143,096        | 215.5          | 7,000,000         | 53.3             |
| Single Business Permit               | 9,000,000          | 9,664,408         | 107.4          | 10,000,000        | 103.5            |
| Market Fees                          | 3,320,000          | 3,284,726         | 98.9           | 4,410,080         | 134.3            |
| Others                               | 28,899,980         | 27,016,412        | 87.6           | 30,843,200        | 114.2            |
| Sub-Total                            | 79,025,430         | 59,953,430        | 75.9           | 76,501,080        | 127.6            |
| <b>TOTAL REVENUES</b>                | <b>100,108,105</b> | <b>81,227,819</b> | <b>81.1</b>    | <b>97,541,855</b> | <b>120.1</b>     |
| <b>EXPENDITURES</b>                  |                    |                   |                |                   |                  |
| Civic                                | 6,668,000          | 7,091,370         | 106.3          | 7,680,000         | 108.3            |
| L A Personnel                        | 30,270,245         | 41,443,156        | 136.9          | 42,334,413        | 102.2            |
| L A Operations                       | 14,354,785         | 10,355,307        | 72.1           | 14,391,000        | 139.0            |
| L A Maintenance                      | 23,283,000         | 4,788,057         | 20.6           | 18,984,000        | 396.5            |
| TOTAL Recurrent Expenditures         | 74,576,030         | 63,677,890        | 85.4           | 83,389,413        | 131.0            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>25,532,075</b>  | <b>17,549,929</b> | <b>68.7</b>    | <b>14,152,442</b> | <b>80.6</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>12,092,225</b>  | <b>5,535,242</b>  | <b>45.8</b>    | <b>8,596,829</b>  | <b>155.3</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>13,439,850</b>  | <b>12,014,687</b> | <b>89.4</b>    | <b>5,555,613</b>  | <b>46.2</b>      |
| DEBT RESOLUTION REPAYMENTS           | 7,990,450          | 11,763,096        | 147.2          | 5,000,000         | 42.5             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>5,449,400</b>   | <b>251,591</b>    | <b>4.6</b>     | <b>555,613</b>    | <b>220.8</b>     |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 400                            | MACHARIA ROAD                   | 2,000,531        | 36         |
| 260                            | MARKET PERIMETER WALL           | 1,165,773        | 21         |
| 240                            | MALE SURGICAL WARD              | 1,000,000        | 18         |
| 500                            | BISHOP PAYARO SEC SCHOOL        | 386,874          | 7          |
| 500                            | YOUTH POLYTECHNIC               | 326,714          | 6          |
|                                | All Other Projects (9 projects) | 655,350          | 12         |
|                                | <b>TOTAL</b>                    | <b>5,535,242</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 400                        | NDUNYU ROAD                     | 4,400,000        | 51         |
| 400                        | ROAD MURRAMING                  | 800,000          | 9          |
| 500                        | MUTHAIGA POLICE POST            | 800,000          | 9          |
| 500                        | BISHOP PAYARO SECONDARY SCHOOL  | 600,000          | 7          |
| 400                        | GRADING OF ROADS                | 596,829          | 7          |
|                            | All Other Projects (3 projects) | 1,400,000        | 16         |
|                            | <b>TOTAL</b>                    | <b>8,596,829</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                   | 42.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                     | 54.1  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                            | 11.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 75.9  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 85.4  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:  | 45.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 147.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 621 Nyamache Town Council**

**Summary Profile Fiscal Year 2006/2007**

**Province: NYANZA**

**District: GUCHA**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 20        | No. of Councillors: | 8         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 4,107,472 | Total Civic Costs:  | 2,070,723 | Business Permit Base Value | 300 |
| Average/Employee:      | 205,374   | Average/Councillor: | 258,840   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 8,681,903    | 8,681,903        | 100            | 9,410,411    | 108.4            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 8,681,903    | 8,681,903        | 100.0          | 9,410,411    | 108.4            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 45,000       | 0                | 0.0            | 0            | 0.0              |
| Single Business Permit               | 415,000      | 435,675          | 105.0          | 435,000      | 99.8             |
| Market Fees                          | 225,000      | 249,780          | 111.0          | 210,000      | 84.1             |
| Others                               | 429,800      | 515,377          | 109.7          | 470,000      | 91.2             |
| Sub-Total                            | 1,114,800    | 1,200,832        | 107.7          | 1,115,000    | 92.9             |
| <b>TOTAL REVENUES</b>                | 9,796,703    | 9,882,735        | 100.9          | 10,525,411   | 106.5            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 2,032,000    | 2,070,723        | 101.9          | 1,752,000    | 84.6             |
| L A Personnel                        | 2,684,546    | 4,107,472        | 153.0          | 4,058,788    | 98.8             |
| L A Operations                       | 857,000      | 1,538,836        | 179.6          | 1,265,000    | 82.2             |
| L A Maintenance                      | 195,000      | 257,410          | 132.0          | 130,000      | 50.5             |
| <b>TOTAL Recurrent Expenditures</b>  | 5,768,546    | 7,974,441        | 138.2          | 7,205,788    | 90.4             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 4,028,157    | 1,908,294        | 47.4           | 3,319,623    | 174.0            |
| <b>CAPITAL EXPENDITURES</b>          | 3,440,000    | 1,174,360        | 34.1           | 3,580,000    | 304.8            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 588,157      | 733,934          | 124.8          | -260,377     |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 580,285      | 580,285          | 100.0          | 601,000      | 103.6            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 7,872        | 153,649          | 1,951.8        | -861,377     |                  |

| Implemented Projects 2006/2007 |                                   |               |     |
|--------------------------------|-----------------------------------|---------------|-----|
| Code                           | Project Description               | Amount (KShs) | %   |
| 400                            | CONTINUATION OF RURAL ACCES ROADS | 352,600       | 30  |
| 100                            | STRATEGIC PLAN DEVELOPMENT        | 300,000       | 26  |
| 200                            | CONTINUATION OF OFFICE BLOCK      | 149,289       | 13  |
| 200                            | PROTECTION OF WATER SPRINGS       | 138,054       | 12  |
| 800                            | BUS PARK DEVELOPMENT              | 103,717       | 9   |
|                                | All Other Projects (6 projects)   | 130,700       | 11  |
| <b>TOTAL</b>                   |                                   | 1,174,360     | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 350                        | PURCHASE OF TRAILER/EXAHUSTER   | 700,000       | 20  |
| 600                        | SLAUGHETR HOUSE                 | 600,000       | 17  |
| 200                        | CONTINUATION OF OFFICE BLOCK    | 600,000       | 17  |
| 900                        | WATER SUPPLY                    | 500,000       | 14  |
| 405                        | RURAL ACCESS ROADS              | 300,000       | 8   |
|                            | All Other Projects (5 projects) | 880,000       | 25  |
| <b>TOTAL</b>               |                                 | 3,580,000     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 51.2  | 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:                             | 26.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 107.7 | Total LocalRevenues compared to Planned Local Revenues                               |
| Recurrent Expenditure Performance Ratio: | 138.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 34.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 100.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 626 Nyamarambe Town Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: GUCHA**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 27        | No. of Councillors: | 8         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 3,395,838 | Total Civic Costs:  | 1,628,100 | Business Permit Base Value | 350 |
| Average/Employee:      | 125,772   | Average/Councillor: | 203,513   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 7,914,549         | 7,914,549         | 100            | 8,556,996         | 108.1            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 7,914,549         | 7,914,549         | 100.0          | 8,556,996         | 108.1            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 700,000           | 544,720           | 77.8           | 900,000           | 165.2            |
| Market Fees                          | 1,040,000         | 1,467,590         | 141.1          | 1,150,000         | 78.4             |
| Others                               | 369,500           | 534,670           | 111.9          | 478,000           | 89.4             |
| Sub-Total                            | 2,109,500         | 2,546,980         | 120.7          | 2,528,000         | 99.3             |
| <b>TOTAL REVENUES</b>                | <b>10,024,049</b> | <b>10,461,529</b> | <b>104.4</b>   | <b>11,084,996</b> | <b>106.0</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,110,000         | 1,628,100         | 146.7          | 2,076,500         | 127.5            |
| L A Personnel                        | 5,043,365         | 3,395,838         | 67.3           | 5,858,889         | 172.5            |
| L A Operations                       | 1,011,000         | 724,413           | 71.7           | 1,460,000         | 201.5            |
| L A Maintenance                      | 300,000           | 9,210             | 3.1            | 450,000           | 4,886.0          |
| <b>TOTAL Recurrent Expenditures</b>  | <b>7,464,365</b>  | <b>5,757,561</b>  | <b>77.1</b>    | <b>9,845,389</b>  | <b>171.0</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>2,559,684</b>  | <b>4,703,968</b>  | <b>183.8</b>   | <b>1,239,607</b>  | <b>26.4</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,820,000</b>  | <b>2,131,918</b>  | <b>75.6</b>    | <b>2,920,000</b>  | <b>137.0</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>-260,316</b>   | <b>2,572,050</b>  |                | <b>-1,680,393</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,156,090</b>  | <b>7,293,050</b>  | <b>630.8</b>   | <b>1,108,706</b>  | <b>15.2</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-1,416,406</b> | <b>-4,721,000</b> | <b>333.3</b>   | <b>-2,789,099</b> | <b>59.1</b>      |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 405                            | Roads Improvement               | 951,918          | 45         |
| 905                            | Water springs                   | 560,000          | 26         |
| 900                            | Water tanks                     | 220,000          | 10         |
| 200                            | Construction of Town hall       | 200,000          | 9          |
| 245                            | Completion of Dispensaries      | 200,000          | 9          |
|                                | All Other Projects (0 projects) | 0                | 0          |
| <b>TOTAL</b>                   |                                 | <b>2,131,918</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 405                        | Rehabilitation of Roads         | 1,200,000        | 41         |
| 245                        | Completion of dispensaries      | 800,000          | 27         |
| 265                        | Riosiri Market Sheds            | 500,000          | 17         |
| 905                        | Protection of springs           | 320,000          | 11         |
| 999                        | Beautification of town          | 100,000          | 3          |
|                            | All Other Projects (0 projects) | 0                | 0          |
| <b>TOTAL</b>               |                                 | <b>2,920,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 59.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 29.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 28.3  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 120.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 77.1  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 75.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 630.8 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 631 Nyambene County Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: NYAMBENE**

(Values in KShs)

|                       |            |                    |            |                            |     |
|-----------------------|------------|--------------------|------------|----------------------------|-----|
| No of Employees       | 62         | No of Councillors  | 66         | Business Permit Schedule   | 7   |
| Total Yearly Salaries | 22,938,720 | Total Civic Costs  | 15,761,236 | Business Permit Base Value | 300 |
| Average/Employee      | 369,979    | Average/Councillor | 238,807    |                            |     |

|                                      | FY 2006/2007       |                    |                 | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|-----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%)  | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                 |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                 |                    |                  |
| Local Authority Transfer Fund (LATF) | 90,896,335         | 90,896,335         | 100             | 99,845,977         | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 0                  | 0.0             | 0                  | 0.0              |
| Sub-Total                            | 90,896,335         | 90,896,335         | 100.0           | 99,845,977         | 109.8            |
| <b>Local Revenues</b>                |                    |                    |                 |                    |                  |
| CILOR                                | 2,400,000          | 519,278            | 21.6            | 545,472            | 105.0            |
| Property Rates                       | 0                  | 0                  | 0.0             | 0                  | 0.0              |
| Single Business Permit               | 8,463,000          | 9,022,040          | 106.6           | 9,000,000          | 99.8             |
| Market Fees                          | 7,862,000          | 7,328,650          | 93.2            | 7,907,000          | 107.9            |
| Others                               | 7,756,929          | 12,023,291         | 131.0           | 9,181,559          | 76.4             |
| Sub-Total                            | 26,481,929         | 28,893,259         | 109.1           | 26,634,031         | 92.2             |
| <b>TOTAL REVENUES</b>                | <b>117,378,264</b> | <b>119,789,594</b> | <b>102.1</b>    | <b>126,480,008</b> | <b>105.6</b>     |
| <b>EXPENDITURES</b>                  |                    |                    |                 |                    |                  |
| Civic                                | 15,584,000         | 15,761,236         | 101.1           | 18,780,500         | 119.2            |
| L A Personnel                        | 39,516,876         | 22,938,720         | 58.0            | 28,538,108         | 124.4            |
| L A Operations                       | 13,187,800         | 13,064,337         | 99.1            | 18,424,004         | 141.0            |
| L A Maintenance                      | 7,831,200          | 4,619,972          | 59.0            | 12,470,000         | 269.9            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>76,119,876</b>  | <b>56,384,265</b>  | <b>74.1</b>     | <b>78,212,612</b>  | <b>138.7</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>41,258,388</b>  | <b>63,405,329</b>  | <b>153.7</b>    | <b>48,267,396</b>  | <b>76.1</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>30,600,000</b>  | <b>27,356,121</b>  | <b>89.4</b>     | <b>37,350,000</b>  | <b>136.5</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>           | <b>0.0</b>      | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>10,658,388</b>  | <b>36,049,208</b>  | <b>338.2</b>    | <b>10,917,396</b>  | <b>30.3</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>10,430,000</b>  | <b>10,682,380</b>  | <b>102.4</b>    | <b>10,518,620</b>  | <b>98.5</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>228,388</b>     | <b>25,366,828</b>  | <b>11,106.9</b> | <b>398,776</b>     | <b>1.6</b>       |

**Implemented Projects 2006/2007**

| Code | Project Description              | Amount (KShs)     | %          |
|------|----------------------------------|-------------------|------------|
| 400  | Road grading and murrming        | 8,601,594         | 31         |
| 260  | Water Distribution               | 5,057,721         | 18         |
| 260  | Culvert Installation             | 3,540,409         | 13         |
| 100  | Strategic Plan                   | 2,038,370         | 7          |
| 260  | Markets murrming & sanitation    | 1,898,837         | 7          |
|      | All Other Projects (11 projects) | 6,219,190         | 23         |
|      | <b>TOTAL</b>                     | <b>27,356,121</b> | <b>100</b> |

**Planned Projects 2007/2008**

| Code | Project Description             | Amount (KShs)     | %          |
|------|---------------------------------|-------------------|------------|
| 405  | Road Grading & Murrming         | 7,000,000         | 19         |
| 900  | Water Distribution              | 4,600,000         | 12         |
| 999  | GAME RESERVE                    | 3,250,000         | 9          |
| 500  | School Bursaries                | 3,200,000         | 9          |
| 999  | HIV/Aids                        | 2,600,000         | 7          |
|      | All Other Projects (9 projects) | 16,700,000        | 45         |
|      | <b>TOTAL</b>                    | <b>37,350,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 51.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 28.1  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 28.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 109.1 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 74.1  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 89.4  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 102.4 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 636 Nyamira County Council**  
**Province: NYANZA Summary Profile Fiscal Year 2006/2007**  
**District: NYAMIRA**  
(Values in KShs)

|                       |            |                    |            |                            |     |
|-----------------------|------------|--------------------|------------|----------------------------|-----|
| No. of Employees      | 143        | No. of Councillors | 26         | Business Permit Schedule   | 7   |
| Total Yearly Salaries | 20,230,533 | Total Civic Costs  | 10,665,781 | Business Permit Base Value | 300 |
| Average/Employee      | 141,472    | Average/Councillor | 410,222    |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 63,785,233        | 63,785,233        | 100            | 70,013,756        | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 1,288,201         | 4,270,000         | 331.5          | 1,507,532         | 35.3             |
| Sub-Total                            | 65,073,434        | 68,055,233        | 104.6          | 71,521,288        | 105.1            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 3,750,000         | 5,393,438         | 143.8          | 4,300,000         | 79.7             |
| Market Fees                          | 2,031,728         | 2,666,009         | 131.2          | 1,958,722         | 73.5             |
| Others                               | 19,775,046        | 17,008,518        | 202.1          | 8,417,000         | 49.5             |
| Sub-Total                            | 25,556,774        | 25,067,965        | 98.1           | 14,675,722        | 58.5             |
| <b>TOTAL REVENUES</b>                | <b>90,630,208</b> | <b>93,123,198</b> | <b>102.8</b>   | <b>86,197,010</b> | <b>92.6</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 8,890,000         | 10,665,781        | 120.0          | 6,383,000         | 59.8             |
| L A Personnel                        | 22,669,197        | 20,230,533        | 89.2           | 33,018,291        | 163.2            |
| L A Operations                       | 12,030,000        | 15,569,665        | 129.4          | 10,551,000        | 67.8             |
| L A Maintenance                      | 3,750,705         | 3,391,890         | 90.4           | 4,190,000         | 123.5            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>47,339,902</b> | <b>49,857,869</b> | <b>105.3</b>   | <b>54,142,291</b> | <b>108.6</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>43,290,306</b> | <b>43,265,329</b> | <b>99.9</b>    | <b>32,054,719</b> | <b>74.1</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>34,103,355</b> | <b>23,460,616</b> | <b>68.8</b>    | <b>23,139,367</b> | <b>98.6</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>9,186,951</b>  | <b>19,804,713</b> | <b>215.6</b>   | <b>8,915,352</b>  | <b>45.0</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>8,501,474</b>  | <b>18,116,899</b> | <b>213.1</b>   | <b>8,740,800</b>  | <b>48.2</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>685,477</b>    | <b>1,687,814</b>  | <b>246.2</b>   | <b>174,552</b>    | <b>10.3</b>      |

| Implemented Projects 2006/2007 |                                   |                   |            |
|--------------------------------|-----------------------------------|-------------------|------------|
| Code                           | Project Description               | Amount (KShs)     | %          |
| 265                            | Nyambambo Market                  | 8,852,000         | 38         |
| 200                            | County hall and offices           | 3,307,353         | 14         |
| 405                            | Maintenance of Rural Access Roads | 1,936,095         | 8          |
| 100                            | Consultancy services              | 1,283,600         | 5          |
| 905                            | protection fo water springs       | 1,239,120         | 5          |
|                                | All Other Projects (21 projects)  | 6,842,448         | 29         |
|                                | <b>TOTAL</b>                      | <b>23,460,616</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                     |                   |            |
|----------------------------|-------------------------------------|-------------------|------------|
| Code                       | Project Description                 | Amount (KShs)     | %          |
| 350                        | PURCHASE OF VEHICLE                 | 2,600,000         | 11         |
| 200                        | CONSTRUCTION OF COUNTY HALL OFFICES | 2,500,000         | 11         |
| 405                        | GRADING AND GRAVELLING ROADS        | 2,000,000         | 9          |
| 360                        | PURCHASE OF PICK UP TOYOTA          | 1,950,000         | 8          |
| 200                        | CONSTRUCTION OF CHEPILAT MARKET     | 1,500,000         | 6          |
|                            | All Other Projects (24 projects)    | 12,589,367        | 54         |
|                            | <b>TOTAL</b>                        | <b>23,139,367</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 38.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 44.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 21.4  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 98.1  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 105.3 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 68.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 213.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 641 Nyamira Town Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: NYAMIRA**

(Values in KShs)

|                       |           |                    |           |                            |     |
|-----------------------|-----------|--------------------|-----------|----------------------------|-----|
| No of Employees       | 62        | No of Councillors  | 9         | Business Permit Schedule   | 9   |
| Total Yearly Salaries | 4,094,954 | Total Civic Costs  | 3,128,300 | Business Permit Base Value | 400 |
| Average/Employee      | 66,048    | Average/Councillor | 347,589   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 16,661,302        | 16,661,302        | 100            | 18,224,088        | 109.4            |
| Road Maintenance Levy Fund (RMLF)    | 710,451           | 2,320,290         | 326.6          | 355,899           | 15.3             |
| Sub-Total                            | 17,371,753        | 18,981,592        | 109.3          | 18,579,987        | 97.9             |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 2,324,760         | 1,404,200         | 60.4           | 1,545,120         | 110.0            |
| Market Fees                          | 588,636           | 77,000            | 13.1           | 835,950           | 1,085.6          |
| Others                               | 2,558,694         | 2,468,630         | 109.5          | 2,254,640         | 91.3             |
| Sub-Total                            | 5,472,090         | 3,949,830         | 72.2           | 4,635,710         | 117.4            |
| <b>TOTAL REVENUES</b>                | <b>22,843,843</b> | <b>22,931,422</b> | <b>100.4</b>   | <b>23,215,697</b> | <b>101.2</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,383,600         | 3,128,300         | 131.2          | 2,383,600         | 76.2             |
| L A Personnel                        | 7,187,311         | 4,094,954         | 57.0           | 11,829,669        | 288.9            |
| L A Operations                       | 1,502,852         | 2,301,932         | 153.2          | 1,502,852         | 65.3             |
| L A Maintenance                      | 453,645           | 687,431           | 151.5          | 453,645           | 66.0             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>11,527,408</b> | <b>10,212,617</b> | <b>88.6</b>    | <b>16,169,766</b> | <b>158.3</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>11,316,435</b> | <b>12,718,805</b> | <b>112.4</b>   | <b>7,045,931</b>  | <b>55.4</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>6,047,255</b>  | <b>4,739,490</b>  | <b>78.4</b>    | <b>6,657,600</b>  | <b>140.5</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>5,269,180</b>  | <b>7,979,315</b>  | <b>151.4</b>   | <b>388,331</b>    | <b>4.9</b>       |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>4,892,917</b>  | <b>5,300,863</b>  | <b>108.3</b>   | <b>5,029,889</b>  | <b>94.9</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>376,263</b>    | <b>2,678,452</b>  | <b>711.9</b>   | <b>-4,641,558</b> |                  |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 405                            | Openning Access Roads           | 2,900,240        | 61         |
| 200                            | Town Hall                       | 998,800          | 21         |
| 999                            | Burseries                       | 373,000          | 8          |
| 100                            | Designs                         | 200,000          | 4          |
| 605                            | Gabbage Collection Equipments   | 141,650          | 3          |
|                                | All Other Projects (7 projects) | 125,800          | 3          |
|                                | <b>TOTAL</b>                    | <b>4,739,490</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 260                        | CONSTRUCTION OF A MARKET        | 1,907,600        | 29         |
| 200                        | TOWN HALL CONSTRUCTION          | 1,500,000        | 23         |
| 900                        | PROTECTION OF WATER SPRINGS     | 800,000          | 12         |
| 999                        | ORPHANS & ORPHANAGE SUPPORT     | 500,000          | 8          |
| 605                        | SOLID WASTE MANAGEMENT          | 500,000          | 8          |
|                            | All Other Projects (5 projects) | 1,450,000        | 22         |
|                            | <b>TOTAL</b>                    | <b>6,657,600</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 54.5  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 30.2  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 30.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 72.2  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 88.6  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 78.4  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 108.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 646 Nyandarua County Council**

**Province: CENTRAL**

**Summary Profile Fiscal Year 2006/2007**

**District: NYANDARUA**

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 140        | No. of Councillors: | 30         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 47,468,766 | Total Civic Costs:  | 15,455,103 | Business Permit Base Value | 350 |
| Average/Employee:      | 339,063    | Average/Councillor  | 515,170    |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 79,954,659   | 79,954,659       | 100            | 87,902,451   | 109.9            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 79,954,659   | 79,954,659       | 100.0          | 87,902,451   | 109.9            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 4,923,214    | 4,624,208        | 93.9           | 4,923,214    | 106.5            |
| Property Rates                       | 1,900,000    | 7,258,939        | 382.0          | 1,900,000    | 26.2             |
| Single Business Permit               | 24,848,115   | 32,236,506       | 129.7          | 24,848,115   | 77.1             |
| Market Fees                          | 4,868,000    | 6,229,847        | 128.0          | 4,868,000    | 78.1             |
| Others                               | 17,172,779   | 61,742,462       | 359.5          | 17,172,779   | 27.8             |
| Sub-Total                            | 53,712,108   | 112,091,962      | 208.7          | 53,712,108   | 47.9             |
| <b>TOTAL REVENUES</b>                | 133,666,767  | 192,046,621      | 143.7          | 141,614,559  | 73.7             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 14,666,000   | 15,455,103       | 105.4          | 17,456,000   | 112.9            |
| L A Personnel                        | 48,165,362   | 47,468,766       | 98.6           | 48,984,121   | 103.2            |
| L A Operations                       | 25,105,953   | 45,216,648       | 180.1          | 38,615,000   | 85.4             |
| L A Maintenance                      | 6,114,000    | 13,232,392       | 216.4          | 11,125,000   | 84.1             |
| TOTAL Recurrent Expenditures         | 94,051,315   | 121,372,909      | 129.0          | 116,180,121  | 95.7             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 39,615,452   | 70,673,712       | 178.4          | 25,434,438   | 36.0             |
| <b>CAPITAL EXPENDITURES</b>          | 24,600,000   | 30,827,337       | 125.3          | 27,947,000   | 90.7             |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 15,015,452   | 39,846,375       | 265.4          | -2,512,562   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 13,366,758   | 14,600,980       | 109.2          | 16,120,684   | 110.4            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 1,648,694    | 25,245,395       | 1,531.2        | -18,633,246  |                  |

| Implemented Projects 2006/2007 |                                     |               |     |
|--------------------------------|-------------------------------------|---------------|-----|
| Code                           | Project Description                 | Amount (KShs) | %   |
| 350                            | Shovel Backhoe excavator            | 5,007,758     | 16  |
| 350                            | Isuzu Lorry                         | 4,215,178     | 14  |
| 400                            | Road grading-District               | 3,285,768     | 11  |
| 200                            | Land purchase-Engineer-part payment | 3,000,000     | 10  |
| 300                            | COMPUTERIZATION-2007/8              | 1,450,000     | 5   |
|                                | All Other Projects (73 projects)    | 13,868,633    | 45  |
|                                | <b>TOTAL</b>                        | 30,827,337    | 100 |

| Planned Projects 2007/2008 |                                  |               |     |
|----------------------------|----------------------------------|---------------|-----|
| Code                       | Project Description              | Amount (KShs) | %   |
| 405                        | ROAD GRADING                     | 3,600,000     | 13  |
| 400                        | PICK -UP 4X4                     | 2,900,000     | 10  |
| 999                        | A.I. SERVICES                    | 2,000,000     | 7   |
| 500                        | STAFF TRAINING                   | 1,000,000     | 4   |
| 500                        | ASSET REVALUATION                | 1,000,000     | 4   |
|                            | All Other Projects (41 projects) | 17,447,000    | 62  |
|                            | <b>TOTAL</b>                     | 27,947,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 53.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 25.6  | 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         | 208.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 129.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 125.3 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 109.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 651 Nyando County Council**
**Summary Profile Fiscal Year 2006/2007**
**Province: NYANZA**
**District: NYANDO**

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 137        | No. of Councillors: | 33         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 21,556,650 | Total Civic Costs:  | 10,272,260 | Business Permit Base Value | 350 |
| Average/Employee:      | 157,348    | Average/Councillor: | 311,281    |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 38,913,650        | 38,913,650        | 100            | 42,702,064        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 38,913,650        | 38,913,650        | 100.0          | 42,702,064        | 109.7            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 150,000           | 0.0              |
| Property Rates                       | 1,050,000         | 1,833,873         | 174.7          | 1,858,000         | 101.3            |
| Single Business Permit               | 5,000,000         | 3,550,755         | 71.0           | 3,500,000         | 98.6             |
| Market Fees                          | 6,976,175         | 4,895,550         | 70.2           | 5,559,617         | 113.6            |
| Others                               | 4,789,000         | 8,696,193         | 127.1          | 6,841,382         | 78.7             |
| Sub-Total                            | 17,815,175        | 18,976,371        | 106.5          | 17,908,999        | 94.4             |
| <b>TOTAL REVENUES</b>                | <b>56,728,825</b> | <b>57,890,021</b> | <b>102.0</b>   | <b>60,611,063</b> | <b>104.7</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 10,063,200        | 10,272,260        | 102.1          | 9,276,100         | 90.3             |
| L A Personnel                        | 16,320,098        | 21,556,650        | 132.1          | 23,097,565        | 107.1            |
| L A Operations                       | 5,991,377         | 6,733,855         | 112.4          | 3,834,405         | 56.9             |
| L A Maintenance                      | 1,032,000         | 793,636           | 76.9           | 1,235,000         | 155.6            |
| TOTAL Recurrent Expenditures         | 33,406,675        | 39,356,401        | 117.8          | 37,443,070        | 95.1             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>23,322,150</b> | <b>18,533,620</b> | <b>79.5</b>    | <b>23,167,993</b> | <b>125.0</b>     |
| CAPITAL EXPENDITURES                 | 13,888,874        | 8,412,750         | 60.6           | 15,573,800        | 185.1            |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>9,433,276</b>  | <b>10,120,870</b> | <b>107.3</b>   | <b>7,594,193</b>  | <b>75.0</b>      |
| DEBT RESOLUTION REPAYMENTS           | 8,963,527         | 9,994,196         | 111.5          | 7,790,000         | 77.9             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>469,749</b>    | <b>126,674</b>    | <b>27.0</b>    | <b>-195,807</b>   |                  |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 300                            | PURCHASE OF MOTOR VEHICLE        | 3,300,000        | 39         |
| 300                            | STRATEGIC PLAN CONSULTANCY       | 850,000          | 10         |
| 200                            | COUNTY CHAMBERS & OFFICES        | 800,000          | 10         |
| 800                            | AWASI BUS PARK MURRUMING         | 700,000          | 8          |
| 230                            | ELECTRICITY INSTAL.-NYANGOMA     | 480,000          | 6          |
|                                | All Other Projects (19 projects) | 2,282,750        | 27         |
|                                | <b>TOTAL</b>                     | <b>8,412,750</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                          |                   |            |
|----------------------------|------------------------------------------|-------------------|------------|
| Code                       | Project Description                      | Amount (KShs)     | %          |
| 300                        | PURCHASE OF TRACTOR WITH TRAILOR         | 3,000,000         | 19         |
| 300                        | PURCHASE OF FURNITURE & OFFICE EQUIPMENT | 1,700,000         | 11         |
| 200                        | COUNTY OFFICES AND CHAMBERS              | 1,500,000         | 10         |
| 806                        | BUS PARK                                 | 1,500,000         | 10         |
| 300                        | STRATEGIC PLAN CONSULTANCY               | 1,000,000         | 6          |
|                            | All Other Projects (25 projects)         | 6,873,800         | 44         |
|                            | <b>TOTAL</b>                             | <b>15,573,800</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                   | 55.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                     | 29.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 26.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:        | 106.5 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 117.8 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 60.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 111.5 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 656 Nyansioingo Town Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: NYAMIRA**

(Values in KShs)

|                       |           |                    |           |                            |     |
|-----------------------|-----------|--------------------|-----------|----------------------------|-----|
| No of Employees       | 21        | No of Councillors  | 8         | Business Permit Schedule   | 7   |
| Total Yearly Salaries | 5,026,109 | Total Civic Costs  | 2,068,138 | Business Permit Base Value | 300 |
| Average/Employee      | 239,339   | Average/Councillor | 258,517   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 8,856,760         | 8,856,760         | 100            | 9,609,712         | 108.5            |
| Road Maintenance Levy Fund (RMLF)    | 687,029           | 2,304,634         | 335.4          | 753,766           | 32.7             |
| Sub-Total                            | 9,543,789         | 11,161,394        | 116.9          | 10,363,478        | 92.9             |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 48,000            | 0                 | 0.0            | 48,000            | 0.0              |
| Single Business Permit               | 1,089,980         | 1,053,180         | 96.6           | 1,260,000         | 119.6            |
| Market Fees                          | 146,000           | 711,420           | 487.3          | 485,630           | 68.3             |
| Others                               | 1,822,760         | 2,205,480         | 175.7          | 1,255,000         | 56.9             |
| Sub-Total                            | 3,106,740         | 3,970,080         | 127.8          | 3,048,630         | 76.8             |
| <b>TOTAL REVENUES</b>                | <b>12,650,529</b> | <b>15,131,474</b> | <b>119.6</b>   | <b>13,412,108</b> | <b>88.6</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,308,000         | 2,068,138         | 158.1          | 1,301,000         | 62.9             |
| L A Personnel                        | 4,690,286         | 5,026,109         | 107.2          | 6,242,543         | 124.2            |
| L A Operations                       | 873,206           | 2,534,696         | 290.3          | 949,016           | 37.4             |
| L A Maintenance                      | 690,327           | 12,100            | 1.8            | 1,956,000         | 16,165.3         |
| <b>TOTAL Recurrent Expenditures</b>  | <b>7,561,819</b>  | <b>9,641,043</b>  | <b>127.5</b>   | <b>10,448,559</b> | <b>108.4</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>5,088,710</b>  | <b>5,490,431</b>  | <b>107.9</b>   | <b>2,963,549</b>  | <b>54.0</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>3,050,000</b>  | <b>4,328,721</b>  | <b>141.9</b>   | <b>2,781,646</b>  | <b>64.3</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,038,710</b>  | <b>1,161,710</b>  | <b>57.0</b>    | <b>181,903</b>    | <b>15.7</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>948,225</b>    | <b>300,000</b>    | <b>31.6</b>    | <b>1,537,630</b>  | <b>512.5</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,090,485</b>  | <b>861,710</b>    | <b>79.0</b>    | <b>-1,355,727</b> |                  |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 400                            | ROAD WORKS                      | 2,067,161        | 48         |
| 200                            | TOWN HALL                       | 588,560          | 14         |
| 240                            | MATUTU DISPENSARY               | 275,000          | 6          |
| 900                            | ENSAKIA WATER TANK              | 270,000          | 6          |
| 100                            | VALUATION ROLL                  | 270,000          | 6          |
|                                | All Other Projects (8 projects) | 858,000          | 20         |
|                                | <b>TOTAL</b>                    | <b>4,328,721</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 900                        | Grading of other roads          | 1,031,646        | 37         |
| 205                        | Office block                    | 500,000          | 18         |
| 240                        | Cattle Dips                     | 300,000          | 11         |
| 900                        | matunwa-motirumesi bridge       | 292,000          | 10         |
| 240                        | Riamochorwa road                | 150,000          | 5          |
|                            | All Other Projects (8 projects) | 508,000          | 18         |
|                            | <b>TOTAL</b>                    | <b>2,781,646</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 56.5  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 28.7  | 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         | 127.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 127.5 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 141.9 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 31.6  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 661 Nyeri County Council**  
**Province: CENTRAL Summary Profile Fiscal Year 2006/2007**  
**District: NYERI**  
 (Values in KShs)

|                        |            |                    |            |                            |     |
|------------------------|------------|--------------------|------------|----------------------------|-----|
| No. of Employees:      | 589        | No of Councillors: | 47         | Business Permit Schedule   | 8   |
| Total Yearly Salaries: | 37,026,465 | Total Civic Costs: | 26,638,831 | Business Permit Base Value | 350 |
| Average/Employee:      | 62,863     | Average/Councillor | 566,784    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 90,165,145         | 90,165,145         | 100            | 99,078,672         | 109.9            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 90,165,145         | 90,165,145         | 100.0          | 99,078,672         | 109.9            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 3,913,570          | 3,533,312          | 90.3           | 6,258,940          | 177.1            |
| Property Rates                       | 350,000            | 169,857            | 48.5           | 360,000            | 211.9            |
| Single Business Permit               | 19,002,345         | 23,052,792         | 121.3          | 21,000,000         | 91.1             |
| Market Fees                          | 3,550,000          | 4,996,120          | 140.7          | 4,100,000          | 82.1             |
| Others                               | 25,013,680         | 29,488,314         | 97.4           | 30,263,274         | 102.6            |
| Sub-Total                            | 51,829,595         | 61,240,395         | 118.2          | 61,982,214         | 101.2            |
| <b>TOTAL REVENUES</b>                | <b>141,994,740</b> | <b>151,405,540</b> | <b>106.6</b>   | <b>161,060,886</b> | <b>106.4</b>     |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 24,144,000         | 26,638,831         | 110.3          | 26,818,000         | 100.7            |
| L A Personnel                        | 36,111,745         | 37,026,465         | 102.5          | 36,076,221         | 97.4             |
| L A Operations                       | 25,626,326         | 32,244,051         | 125.8          | 27,233,860         | 84.5             |
| L A Maintenance                      | 2,227,000          | 3,310,406          | 148.6          | 2,100,000          | 63.4             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>88,109,071</b>  | <b>99,219,753</b>  | <b>112.6</b>   | <b>92,228,081</b>  | <b>93.0</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>53,885,669</b>  | <b>52,185,787</b>  | <b>96.8</b>    | <b>68,832,805</b>  | <b>131.9</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>10,010,000</b>  | <b>38,973,304</b>  | <b>389.3</b>   | <b>39,120,756</b>  | <b>100.4</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>25,426</b>      | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>43,875,669</b>  | <b>13,187,057</b>  | <b>30.1</b>    | <b>29,712,049</b>  | <b>225.3</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>18,250,000</b>  | <b>21,929,233</b>  | <b>120.2</b>   | <b>29,690,000</b>  | <b>135.4</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>25,625,669</b>  | <b>-8,742,176</b>  |                | <b>22,049</b>      |                  |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 200                            | WARD MURRAMING                   | 11,077,907        | 28         |
| 500                            | SCHOOL PROJECTS                  | 7,030,374         | 18         |
| 999                            | CIVIC EDUCATION/ AIDS AWARENESS  | 3,028,326         | 8          |
| 999                            | YOUTH & WOMEN GROUPS' PROJECTS   | 2,977,898         | 8          |
| 350                            | hire PURCHASE OF LORRY           | 2,204,000         | 6          |
|                                | All Other Projects (27 projects) | 12,654,799        | 32         |
|                                | <b>TOTAL</b>                     | <b>38,973,304</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                          |                   |            |
|----------------------------|------------------------------------------|-------------------|------------|
| Code                       | Project Description                      | Amount (KShs)     | %          |
| 200                        | WARD MURRAMING                           | 8,500,000         | 22         |
| 904                        | PURCHASE OF CIVIC CAR AND PICK-UPS       | 4,200,000         | 11         |
| 201                        | HEALTH CENTRES                           | 3,000,000         | 8          |
| 105                        | PROVISION FOR RELOCATION TO NEW DISTRICT | 3,000,000         | 8          |
| 202                        | SCHOOL PROJECTS                          | 3,000,000         | 8          |
|                            | All Other Projects (20 projects)         | 17,420,756        | 45         |
|                            | <b>TOTAL</b>                             | <b>39,120,756</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 61.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 9.3   | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 26.8  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 118.2 | Total Local Revenues 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   | 389.3 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 120.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 667 Nyeri Municipal Council**

Province: **CENTRAL**

**Summary Profile Fiscal Year 2006/2007**

District: **NYERI**

(Values in KShs)

|                       |            |                    |           |                            |     |
|-----------------------|------------|--------------------|-----------|----------------------------|-----|
| No. of Employees.     | 164        | No of Councillors  | 20        | Business Permit Schedule   | 10  |
| Total Yearly Salaries | 73,785,870 | Total Civic Costs  | 9,369,154 | Business Permit Base Value | 500 |
| Average/Employee      | 449,914    | Average/Councillor | 468,458   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 39,935,208   | 39,935,208       | 100            | 43,998,507   | 110.2            |
| Road Maintenance Levy Fund (RMLF)    | 10,967,735   | 4,184,199        | 38.2           | 5,842,451    | 139.6            |
| Sub-Total                            | 50,902,943   | 44,119,407       | 86.7           | 49,840,958   | 113.0            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 4,595,055    | 1,319,639        | 28.7           | 12,000,000   | 909.3            |
| Property Rates                       | 10,364,945   | 28,353,978       | 273.6          | 20,000,000   | 70.5             |
| Single Business Permit               | 15,755,535   | 22,453,727       | 142.5          | 23,000,000   | 102.4            |
| Market Fees                          | 9,340,000    | 10,549,964       | 113.0          | 0            | 0.0              |
| Others                               | 46,319,677   | 54,202,074       | 73.0           | 74,216,710   | 136.9            |
| Sub-Total                            | 86,375,212   | 116,879,382      | 135.3          | 129,216,710  | 110.6            |
| <b>TOTAL REVENUES</b>                | 137,278,155  | 160,998,789      | 117.3          | 179,057,668  | 111.2            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 7,672,500    | 9,369,154        | 122.1          | 9,444,500    | 100.8            |
| L A Personnel                        | 49,999,822   | 73,785,870       | 147.6          | 65,087,495   | 88.2             |
| L A Operations                       | 25,785,964   | 25,999,248       | 100.8          | 24,673,639   | 94.9             |
| L A Maintenance                      | 5,165,000    | 3,583,839        | 69.4           | 7,625,500    | 212.8            |
| <b>TOTAL Recurrent Expenditures</b>  | 88,623,286   | 112,738,111      | 127.2          | 106,831,134  | 94.8             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 48,654,869   | 48,260,678       | 99.2           | 72,226,534   | 149.7            |
| <b>CAPITAL EXPENDITURES</b>          | 23,947,735   | 11,074,665       | 46.2           | 15,868,350   | 143.3            |
| <b>LOAN REPAYMENTS</b>               | 0            | 8,211,910        | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 24,707,134   | 28,974,103       | 117.3          | 56,358,184   | 194.5            |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 19,711,910   | 11,879,075       | 60.3           | 26,325,310   | 221.6            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 4,995,224    | 17,095,028       | 342.2          | 30,032,874   | 175.7            |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 405                            | Roads Repair                     | 3,129,518     | 28  |
| 405                            | Grading & Murrming               | 2,109,537     | 19  |
| 999                            | Bursaries                        | 1,400,000     | 13  |
| 100                            | Council Staff Training           | 1,223,485     | 11  |
| 100                            | Professional Fee consultancies   | 1,113,815     | 10  |
|                                | All Other Projects (11 projects) | 2,098,310     | 19  |
|                                | <b>TOTAL</b>                     | 11,074,665    | 100 |

| Planned Projects 2007/2008 |                                            |               |     |
|----------------------------|--------------------------------------------|---------------|-----|
| Code                       | Project Description                        | Amount (KShs) | %   |
| 405                        | Murrming and Grading of Earth Roads        | 11,842,451    | 75  |
| 905                        | WATER IRRIGATION                           | 1,200,000     | 8   |
| 355                        | CONTRIBUTION TO PURCHASE OF REFUSE VEHICLE | 700,000       | 4   |
| 205                        | TOWN HALL REHABILITATION                   | 500,000       | 3   |
| 255                        | REHABILITATION OF RENTAL HOUSES            | 500,000       | 3   |
|                            | All Other Projects (4 projects)            | 1,125,899     | 7   |
|                            | <b>TOTAL</b>                               | 15,868,350    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 51.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 50.0  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 8.3   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 135.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 127.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 46.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 60.3  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 671 Nzoia County Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: TRANS NZOIA**

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 49         | No. of Councillors: | 34         | Business Permit Schedule:  | 3   |
| Total Yearly Salaries: | 21,434,060 | Total Civic Costs:  | 17,070,317 | Business Permit Base Value | 150 |
| Average/Employee:      | 437,430    | Average/Councillor: | 502,068    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 78,303,489         | 78,303,489         | 100            | 85,983,838         | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 78,303,489         | 78,303,489         | 100.0          | 85,983,838         | 109.8            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Property Rates                       | 2,330,000          | 6,194,011          | 265.8          | 2,350,000          | 37.9             |
| Single Business Permit               | 6,000,000          | 8,806,230          | 146.8          | 5,580,000          | 63.4             |
| Market Fees                          | 1,940,000          | 1,923,728          | 99.2           | 1,940,000          | 100.8            |
| Others                               | 15,756,800         | 10,753,327         | 72.2           | 14,884,800         | 138.4            |
| Sub-Total                            | 26,026,800         | 27,677,296         | 106.3          | 24,754,800         | 89.4             |
| <b>TOTAL REVENUES</b>                | <b>104,330,289</b> | <b>105,980,785</b> | <b>101.6</b>   | <b>110,738,638</b> | <b>104.5</b>     |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 15,600,200         | 17,070,317         | 109.4          | 16,140,000         | 94.6             |
| L A Personnel                        | 25,411,521         | 21,434,060         | 84.3           | 24,423,892         | 113.9            |
| L A Operations                       | 26,950,000         | 33,526,701         | 124.4          | 31,486,200         | 93.9             |
| L A Maintenance                      | 7,330,800          | 8,267,586          | 112.8          | 6,710,400          | 81.2             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>75,292,521</b>  | <b>80,298,664</b>  | <b>106.6</b>   | <b>78,760,492</b>  | <b>98.1</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>29,037,768</b>  | <b>25,682,121</b>  | <b>88.4</b>    | <b>31,978,146</b>  | <b>124.5</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>21,485,222</b>  | <b>36,963,850</b>  | <b>172.0</b>   | <b>25,500,000</b>  | <b>69.0</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>           | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>7,552,546</b>   | <b>-11,281,729</b> |                | <b>6,478,146</b>   |                  |
| DEBT RESOLUTION REPAYMENTS           | 7,480,000          | 9,463,289          | 126.5          | 6,120,440          | 64.7             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>72,546</b>      | <b>-20,745,018</b> |                | <b>357,706</b>     |                  |

**Implemented Projects 2006/2007**

| Code | Project Description             | Amount (KShs)     | %          |
|------|---------------------------------|-------------------|------------|
| 500  | Construction of schools         | 10,616,747        | 29         |
| 250  | Kiminini Burnt House            | 7,414,498         | 20         |
| 100  | Debt Resolution                 | 5,331,744         | 14         |
| 260  | Valuation Roll                  | 3,042,579         | 8          |
| 360  | Purchase of Revenue vehicles    | 2,810,000         | 8          |
|      | All Other Projects (6 projects) | 7,748,282         | 21         |
|      | <b>TOTAL</b>                    | <b>36,963,850</b> | <b>100</b> |

**Planned Projects 2007/2008**

| Code | Project Description             | Amount (KShs)     | %          |
|------|---------------------------------|-------------------|------------|
| 500  | CONSTRUCTION OF CLASSROOM       | 10,075,000        | 40         |
| 260  | COUNCIL VALUATION ROLL          | 4,500,000         | 18         |
| 900  | WATER SPRINGS                   | 3,650,000         | 14         |
| 240  | CONSTRUCTION OF HEALTH CENTRES  | 2,925,000         | 11         |
| 260  | PLANNING OF MARKET CENTRES      | 2,200,000         | 9          |
|      | All Other Projects (3 projects) | 2,150,000         | 8          |
|      | <b>TOTAL</b>                    | <b>25,500,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 42.4  | 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:                             | 21.3  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 106.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 106.6 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 172.0 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 126.5 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

# **L A CODE: 676 Ogembo Town Council**

**Province: NYANZA**

## **Summary Profile Fiscal Year 2006/2007**

**District: GUCHA**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 38        | No. of Councillors: | 9         | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 4,947,923 | Total Civic Costs:  | 2,821,957 | Business Permit Base Value | 300 |
| Average/Employee:      | 130,209   | Average/Councillor: | 313,551   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 9,950,487         | 9,950,487         | 100            | 10,803,276        | 108.6            |
| Road Maintenance Levy Fund (RMLF)    | 2,270,000         | 2,270,000         | 100.0          | 2,717,283         | 119.7            |
| Sub-Total                            | 12,220,487        | 12,220,487        | 100.0          | 13,520,559        | 110.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 1,990,000         | 1,695,746         | 85.2           | 2,050,000         | 120.9            |
| Market Fees                          | 507,800           | 462,970           | 91.2           | 525,000           | 113.4            |
| Others                               | 1,980,722         | 1,895,245         | 77.3           | 2,451,200         | 129.3            |
| Sub-Total                            | 4,478,522         | 4,053,961         | 90.5           | 5,026,200         | 124.0            |
| <b>TOTAL REVENUES</b>                | <b>16,699,009</b> | <b>16,274,448</b> | <b>97.5</b>    | <b>18,546,759</b> | <b>114.0</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,660,000         | 2,821,957         | 106.1          | 1,951,000         | 69.1             |
| L A Personnel                        | 5,046,942         | 4,947,923         | 98.0           | 7,892,160         | 159.5            |
| L A Operations                       | 2,775,000         | 2,287,362         | 82.4           | 2,443,000         | 106.8            |
| L A Maintenance                      | 440,000           | 329,510           | 74.9           | 305,000           | 92.6             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>10,921,942</b> | <b>10,386,752</b> | <b>95.1</b>    | <b>12,591,160</b> | <b>121.2</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>5,777,067</b>  | <b>5,887,696</b>  | <b>101.9</b>   | <b>5,955,599</b>  | <b>101.2</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>3,964,405</b>  | <b>742,220</b>    | <b>18.7</b>    | <b>4,446,589</b>  | <b>599.1</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,812,662</b>  | <b>5,145,476</b>  | <b>283.9</b>   | <b>1,509,010</b>  | <b>29.3</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,750,000</b>  | <b>2,288,100</b>  | <b>130.7</b>   | <b>1,854,676</b>  | <b>81.1</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>62,662</b>     | <b>2,857,376</b>  | <b>4,560.0</b> | <b>-345,666</b>   |                  |

| Implemented Projects 2006/2007 |                                     |                |            |
|--------------------------------|-------------------------------------|----------------|------------|
| Code                           | Project Description                 | Amount (KShs)  | %          |
| 405                            | Road Maintenance                    | 310,840        | 42         |
| 900                            | Street Lighting - Ogembo Town       | 172,380        | 23         |
| 260                            | Improvement of Drainage             | 100,000        | 13         |
| 905                            | Rehabilitation of Water-springs     | 62,000         | 8          |
| 300                            | Purchase of Computers / Accessories | 57,000         | 8          |
|                                | All Other Projects (1 projects)     | 40,000         | 5          |
|                                | <b>TOTAL</b>                        | <b>742,220</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                     |                  |            |
|----------------------------|-------------------------------------|------------------|------------|
| Code                       | Project Description                 | Amount (KShs)    | %          |
| 405                        | Roads Maintenance KRB               | 3,396,589        | 76         |
| 240                        | Assistance to Getare dispensary     | 150,000          | 3          |
| 905                        | Protection of water springs         | 150,000          | 3          |
| 230                        | Purchase of electricity transformer | 150,000          | 3          |
| 240                        | Assistance to Mosora Dispensary     | 150,000          | 3          |
|                            | All Other Projects (4 projects)     | 450,000          | 10         |
|                            | <b>TOTAL</b>                        | <b>4,446,589</b> | <b>100</b> |

### **FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 51.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 33.2  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 27.2  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 90.5  | Total Local Revenues 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   | 18.7  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 130.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 681 OI'Kalou Town Council**

**Summary Profile Fiscal Year 2006/2007**

**District: NYANDARUA**

**Province: CENTRAL**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 38         | No. of Councillors: | 9         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 16,236,537 | Total Civic Costs:  | 4,010,682 | Business Permit Base Value | 500 |
| Average/Employee:      | 427,277    | Average/Councillor: | 445,631   |                            |     |

|                                      | FY 2006/2007      |                   |                 | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|-----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%)  | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                 |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                 |                   |                  |
| Local Authority Transfer Fund (LATF) | 16,407,892        | 16,407,892        | 100             | 17,969,740        | 109.5            |
| Road Maintenance Levy Fund (RMLF)    | 1,000,000         | 1,923,365         | 192.3           | 753,765           | 39.2             |
| Sub-Total                            | 17,407,892        | 18,331,257        | 105.3           | 18,723,505        | 102.1            |
| <b>Local Revenues</b>                |                   |                   |                 |                   |                  |
| CILOR                                | 2,491,450         | 216,173           | 8.7             | 515,484           | 238.5            |
| Property Rates                       | 1,550,207         | 2,963,583         | 191.2           | 2,500,000         | 84.4             |
| Single Business Permit               | 4,500,000         | 6,145,685         | 136.6           | 4,500,000         | 73.2             |
| Market Fees                          | 700,000           | 950,666           | 135.8           | 1,000,000         | 105.2            |
| Others                               | 8,509,000         | 20,442,901        | 178.8           | 11,435,080        | 55.9             |
| Sub-Total                            | 17,750,657        | 30,719,008        | 173.1           | 19,950,564        | 64.9             |
| <b>TOTAL REVENUES</b>                | <b>35,158,549</b> | <b>49,050,265</b> | <b>139.5</b>    | <b>38,674,069</b> | <b>78.8</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                 |                   |                  |
| Civic                                | 4,077,000         | 4,010,682         | 98.4            | 3,039,000         | 75.8             |
| L A Personnel                        | 11,912,789        | 16,236,537        | 136.3           | 17,283,637        | 106.4            |
| L A Operations                       | 7,297,000         | 6,349,447         | 87.0            | 6,887,392         | 108.5            |
| L A Maintenance                      | 3,125,493         | 864,746           | 27.7            | 1,324,000         | 153.1            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>26,412,282</b> | <b>27,461,412</b> | <b>104.0</b>    | <b>28,534,029</b> | <b>103.9</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>8,746,267</b>  | <b>21,588,853</b> | <b>246.8</b>    | <b>10,140,040</b> | <b>47.0</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>5,180,112</b>  | <b>6,452,775</b>  | <b>124.6</b>    | <b>6,271,212</b>  | <b>97.2</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>716,488</b>    | <b>0.0</b>      | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>3,566,155</b>  | <b>14,419,590</b> | <b>404.3</b>    | <b>3,868,828</b>  | <b>26.8</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>3,515,855</b>  | <b>1,576,989</b>  | <b>44.9</b>     | <b>3,867,407</b>  | <b>245.2</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>50,300</b>     | <b>12,842,601</b> | <b>25,532.0</b> | <b>1,421</b>      |                  |

| Implemented Projects 2006/2007 |                                         |                  |            |
|--------------------------------|-----------------------------------------|------------------|------------|
| Code                           | Project Description                     | Amount (KShs)    | %          |
| 350                            | Purchase of tipper and hilux double cab | 2,554,395        | 40         |
| 900                            | European Union Funds                    | 359,730          | 6          |
| 245                            | Kaimbaga Dispensary                     | 359,730          | 6          |
| 400                            | Roadgrading all wards                   | 300,000          | 5          |
| 400                            | Rurii-Bosnia-Passenga                   | 281,310          | 4          |
|                                | All Other Projects (22 projects)        | 2,597,610        | 40         |
|                                | <b>TOTAL</b>                            | <b>6,452,775</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                  |            |
|----------------------------|----------------------------------|------------------|------------|
| Code                       | Project Description              | Amount (KShs)    | %          |
| 350                        | PURCHASE OF TIPPER               | 2,190,180        | 35         |
| 400                        | ROAD NETWORK & DRAINAGE          | 1,433,765        | 23         |
| 240                        | CAPTAIN HEALTH CENTRE            | 307,267          | 5          |
| 240                        | KAIMBAGA DISPENSARY              | 300,000          | 5          |
| 240                        | RURII HEALTH CENTRE              | 300,000          | 5          |
|                            | All Other Projects (12 projects) | 1,740,000        | 28         |
|                            | <b>TOTAL</b>                     | <b>6,271,212</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 50.6  | 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:                             | 14.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 173.1 | Total Local Revenues 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:   | 124.6 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 44.9  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 686 Olkejuado County Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: KAJIADO**

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 270        | No. of Councillors: | 64         | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 61,554,526 | Total Civic Costs:  | 25,424,900 | Business Permit Base Value | 400 |
| Average/Employee:      | 227,980    | Average/Councillor: | 397,264    |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 98,037,430   | 98,037,430       | 100            | 108,024,442  | 110.2            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 98,037,430   | 98,037,430       | 100.0          | 108,024,442  | 110.2            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 2,027,235    | 2,027,235        | 100.0          | 2,027,235    | 100.0            |
| Property Rates                       | 6,999,600    | 18,794,154       | 268.5          | 6,754,133    | 35.9             |
| Single Business Permit               | 12,300,000   | 20,450,700       | 166.3          | 14,456,000   | 70.7             |
| Market Fees                          | 5,900,000    | 7,831,735        | 132.7          | 6,840,500    | 87.3             |
| Others                               | 44,557,000   | 49,138,855       | 112.0          | 43,854,608   | 89.2             |
| Sub-Total                            | 71,783,835   | 98,242,679       | 136.9          | 73,932,476   | 75.3             |
| <b>TOTAL REVENUES</b>                | 169,821,265  | 196,280,109      | 115.6          | 181,956,918  | 92.7             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 23,451,600   | 25,424,900       | 108.4          | 21,559,600   | 84.8             |
| L A Personnel                        | 38,791,606   | 61,554,526       | 158.7          | 63,937,401   | 103.9            |
| L A Operations                       | 40,164,000   | 27,565,668       | 68.6           | 42,155,182   | 152.9            |
| L A Maintenance                      | 5,441,000    | 6,151,500        | 113.1          | 6,177,000    | 100.4            |
| TOTAL Recurrent Expenditures         | 107,848,206  | 120,696,594      | 111.9          | 133,829,183  | 110.9            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 61,973,059   | 75,583,515       | 122.0          | 48,127,735   | 63.7             |
| <b>CAPITAL EXPENDITURES</b>          | 43,100,000   | 23,813,984       | 55.3           | 43,599,995   | 183.1            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 18,873,059   | 51,769,531       | 274.3          | 4,527,740    | 8.7              |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 16,982,136   | 16,982,136       | 100.0          | 4,000,000    | 23.6             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 1,890,923    | 34,787,395       | 1,839.7        | 527,740      | 1.5              |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 350                            | TIPPER LORRY                     | 4,595,000     | 19  |
| 405                            | GRADING FEEDER ROADS             | 3,000,000     | 13  |
| 200                            | COUNCIL OFFICES                  | 2,000,000     | 8   |
| 999                            | KISERIAN TOWN EXTENSION          | 2,000,000     | 8   |
| 100                            | VALUATION ROLL                   | 1,700,000     | 7   |
|                                | All Other Projects (25 projects) | 10,518,984    | 44  |
|                                | <b>TOTAL</b>                     | 23,813,984    | 100 |

| Planned Projects 2007/2008 |                                  |               |     |
|----------------------------|----------------------------------|---------------|-----|
| Code                       | Project Description              | Amount (KShs) | %   |
| 350                        | MOTOR VEHICLE 2 X (4X4)          | 5,000,000     | 11  |
| 200                        | COUNCIL OFFICES (ADD)            | 4,999,995     | 11  |
| 900                        | ILTULETA BOREHOLE                | 2,300,000     | 5   |
| 900                        | LESOIT BOREHOLE                  | 2,300,000     | 5   |
| 900                        | NOOMPALA BOREHOLE                | 2,300,000     | 5   |
|                            | All Other Projects (27 projects) | 26,700,000    | 61  |
|                            | <b>TOTAL</b>                     | 43,599,995    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 41.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 36.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 21.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 136.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 111.9 | 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       | 100.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 691 Othaya Town Council**

**Province: CENTRAL**

**Summary Profile Fiscal Year 2006/2007**

**District: NYERI**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 32        | No. of Councillors: | 8         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 8,131,166 | Total Civic Costs:  | 2,361,710 | Business Permit Base Value | 500 |
| Average/Employee:      | 254,099   | Average/Councillor: | 295,214   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 6,865,808         | 6,865,808         | 100            | 7,421,611         | 108.1            |
| Road Maintenance Levy Fund (RMLF)    | 1,625,000         | 2,872,134         | 176.7          | 2,717,223         | 94.6             |
| Sub-Total                            | 8,490,808         | 9,737,942         | 114.7          | 10,138,834        | 104.1            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 51,480            | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 700,000           | 1,284,503         | 183.5          | 700,000           | 54.5             |
| Single Business Permit               | 3,000,000         | 4,159,064         | 138.6          | 3,000,000         | 72.1             |
| Market Fees                          | 1,400,000         | 684,210           | 48.9           | 2,050,000         | 299.6            |
| Others                               | 5,807,000         | 7,432,660         | 114.6          | 6,485,000         | 87.3             |
| Sub-Total                            | 10,958,480        | 13,560,437        | 123.7          | 12,235,000        | 90.2             |
| <b>TOTAL REVENUES</b>                | <b>19,449,288</b> | <b>23,298,379</b> | <b>119.8</b>   | <b>22,373,834</b> | <b>96.0</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,016,000         | 2,361,710         | 117.1          | 2,130,000         | 90.2             |
| L A Personnel                        | 5,830,666         | 8,131,166         | 139.5          | 9,319,914         | 114.6            |
| L A Operations                       | 4,025,000         | 6,118,421         | 152.0          | 3,882,000         | 63.4             |
| L A Maintenance                      | 1,400,000         | 537,826           | 38.4           | 1,220,000         | 226.8            |
| TOTAL Recurrent Expenditures         | 13,271,666        | 17,149,123        | 129.2          | 16,551,914        | 96.5             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>6,177,622</b>  | <b>6,149,256</b>  | <b>99.5</b>    | <b>5,821,920</b>  | <b>94.7</b>      |
| CAPITAL EXPENDITURES                 | 4,010,000         | 4,737,272         | 118.1          | 3,496,050         | 73.8             |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,167,622</b>  | <b>1,411,984</b>  | <b>65.1</b>    | <b>2,325,870</b>  | <b>164.7</b>     |
| DEBT RESOLUTION REPAYMENTS           | 2,000,000         | 1,771,896         | 88.6           | 2,300,000         | 129.8            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>167,622</b>    | <b>-359,912</b>   |                | <b>25,870</b>     |                  |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 350                            | CIVIC CAR                        | 2,270,233        | 48         |
| 400                            | GRADING OF RUTHIRU ROAD          | 506,857          | 11         |
| 400                            | GRADING OF GATUGI C.F ROAD       | 345,014          | 7          |
| 400                            | GRADING OF GATARO ROAD           | 341,101          | 7          |
| 300                            | COMPUTERS                        | 287,500          | 6          |
|                                | All Other Projects (12 projects) | 986,567          | 21         |
|                                | <b>TOTAL</b>                     | <b>4,737,272</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 405                        | IMPROVEMENT OF JEEP TRACK ROAD  | 999,650          | 29         |
| 405                        | IMPROVEMENT OF NYI NGI ROAD     | 997,700          | 29         |
| 405                        | IMPROVEMENT OF MURIMI ROAD      | 481,500          | 14         |
| 405                        | IMPROVEMENT OF KIANGARI ROAD    | 308,000          | 9          |
| 405                        | CBD ROADS MAINTENANCE           | 263,500          | 8          |
|                            | All Other Projects (5 projects) | 445,700          | 13         |
|                            | <b>TOTAL</b>                    | <b>3,496,050</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 45.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 48.7  | 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:         | 123.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 129.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 118.1 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 88.6  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



Province: NYANZA

**L A CODE: 696 Oyugis Town Council**  
**Summary Profile Fiscal Year 2006/2007**  
 (Values in KShs)

District: RACHUONYO

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 60         | No. of Councillors: | 12        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 11,163,889 | Total Civic Costs:  | 3,104,000 | Business Permit Base Value | 500 |
| Average/Employee:      | 186,065    | Average/Councillor: | 258,667   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 14,157,814        | 14,157,814        | 100            | 15,466,102        | 109.2            |
| Road Maintenance Levy Fund (RMLF)    | 1,000,000         | 2,304,634         | 230.5          | 1,000,000         | 43.4             |
| Sub-Total                            | 15,157,814        | 16,462,448        | 108.6          | 16,466,102        | 100.0            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 21,000            | 0                 | 0.0            | 21,000            | 0.0              |
| Property Rates                       | 260,120           | 766,565           | 294.7          | 680,700           | 88.8             |
| Single Business Permit               | 1,973,972         | 3,224,335         | 163.3          | 2,760,000         | 85.6             |
| Market Fees                          | 6,895,318         | 8,355,552         | 121.2          | 7,885,553         | 94.4             |
| Others                               | 6,764,905         | 9,834,946         | 154.2          | 6,380,000         | 64.9             |
| Sub-Total                            | 15,915,315        | 22,181,398        | 139.4          | 17,727,253        | 79.9             |
| <b>TOTAL REVENUES</b>                | <b>31,073,129</b> | <b>38,643,846</b> | <b>124.4</b>   | <b>34,193,355</b> | <b>88.5</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 4,416,000         | 3,104,000         | 70.3           | 2,163,000         | 69.7             |
| L A Personnel                        | 8,930,864         | 11,163,889        | 125.0          | 10,246,858        | 91.8             |
| L A Operations                       | 3,338,335         | 5,005,875         | 150.0          | 4,257,500         | 85.1             |
| L A Maintenance                      | 951,215           | 2,437,690         | 256.3          | 937,400           | 38.5             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>17,636,414</b> | <b>21,711,454</b> | <b>123.1</b>   | <b>17,604,758</b> | <b>81.1</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>13,436,715</b> | <b>16,932,392</b> | <b>126.0</b>   | <b>16,588,597</b> | <b>98.0</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>6,284,024</b>  | <b>11,863,658</b> | <b>188.8</b>   | <b>5,873,547</b>  | <b>49.5</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>7,152,691</b>  | <b>5,068,734</b>  | <b>70.9</b>    | <b>10,715,050</b> | <b>211.4</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>3,498,790</b>  | <b>3,270,925</b>  | <b>93.5</b>    | <b>3,419,335</b>  | <b>104.5</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>3,653,901</b>  | <b>1,797,809</b>  | <b>49.2</b>    | <b>7,295,715</b>  | <b>405.8</b>     |

| Implemented Projects 2006/2007 |                                 |                   |            |
|--------------------------------|---------------------------------|-------------------|------------|
| Code                           | Project Description             | Amount (KShs)     | %          |
| 400                            | ROAD MAINTENANCE AND GRAVELLING | 2,639,634         | 22         |
| 360                            | MOTOR VAN                       | 2,400,000         | 20         |
| 350                            | CONSULTANCY                     | 1,440,000         | 12         |
| 200                            | TOWN HALL                       | 934,024           | 8          |
| 500                            | SCHOOL BURSARY                  | 800,000           | 7          |
|                                | All Other Projects (9 projects) | 3,650,000         | 31         |
| <b>TOTAL</b>                   |                                 | <b>11,863,658</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                         |                  |            |
|----------------------------|-----------------------------------------|------------------|------------|
| Code                       | Project Description                     | Amount (KShs)    | %          |
| 900                        | LAND(OPEN AIR, STADIUM & DUMPING SITE ) | 2,973,547        | 51         |
| 900                        | STREET LIGHT                            | 1,000,000        | 17         |
| 900                        | WATER TANK/BOURSER                      | 700,000          | 12         |
| 900                        | EXHAUSTER                               | 650,000          | 11         |
| 900                        | FENCING OF TOWN HALL                    | 300,000          | 5          |
|                            | All Other Projects (1 projects)         | 250,000          | 4          |
| <b>TOTAL</b>               |                                         | <b>5,873,547</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 55.8  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 37.0  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 14.3  | 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: | 123.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 188.8 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 93.5  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 701 Pokot County Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: WEST POKOT**

(Values in KShs)

|                        |           |                     |            |                            |     |
|------------------------|-----------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 32        | No. of Councillors: | 66         | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 4,740,468 | Total Civic Costs:  | 12,274,065 | Business Permit Base Value | 400 |
| Average/Employee:      | 148,140   | Average/Councillor: | 185,971    |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 39,752,955   | 39,752,955       | 100            | 43,578,251   | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 4,512        | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 39,757,467   | 39,752,955       | 100.0          | 43,578,251   | 109.6            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 3,500,000    | 3,400,000        | 97.1           | 1,385,761    | 40.8             |
| Property Rates                       | 282,045      | 0                | 0.0            | 948,500      | 0.0              |
| Single Business Permit               | 1,200,000    | 759,375          | 63.3           | 900,000      | 118.5            |
| Market Fees                          | 214,454      | 179,528          | 83.7           | 278,243      | 155.0            |
| Others                               | 2,111,946    | 5,658,438        | 238.9          | 2,368,500    | 41.9             |
| Sub-Total                            | 7,308,445    | 9,997,341        | 136.8          | 5,881,004    | 58.8             |
| <b>TOTAL REVENUES</b>                | 47,065,912   | 49,750,296       | 105.7          | 49,459,255   | 99.4             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 11,490,600   | 12,274,065       | 106.8          | 11,575,400   | 94.3             |
| L A Personnel                        | 6,685,028    | 4,740,468        | 70.9           | 9,928,334    | 209.4            |
| L A Operations                       | 6,706,500    | 11,870,917       | 177.0          | 5,158,640    | 43.5             |
| L A Maintenance                      | 1,776,000    | 1,788,656        | 100.7          | 700,000      | 39.1             |
| <b>TOTAL Recurrent Expenditures</b>  | 26,658,128   | 30,674,106       | 115.1          | 27,362,374   | 89.2             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 20,407,784   | 19,076,190       | 93.5           | 22,096,881   | 115.8            |
| <b>CAPITAL EXPENDITURES</b>          | 15,600,591   | 9,559,000        | 61.3           | 16,995,518   | 177.8            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 4,807,193    | 9,517,190        | 198.0          | 5,101,363    | 53.6             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 4,706,590    | 5,743,899        | 122.0          | 4,945,926    | 86.1             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 100,603      | 3,773,291        | 3,750.7        | 155,437      | 4.1              |

| Implemented Projects 2006/2007 |                                  |               |     |
|--------------------------------|----------------------------------|---------------|-----|
| Code                           | Project Description              | Amount (KShs) | %   |
| 999                            | N/A                              | 2,565,000     | 27  |
| 999                            | N/A                              | 800,000       | 8   |
| 999                            | N/A                              | 500,000       | 5   |
| 999                            | N/A                              | 400,000       | 4   |
| 999                            | N/A                              | 400,000       | 4   |
|                                | All Other Projects (20 projects) | 4,894,000     | 51  |
|                                | <b>TOTAL</b>                     | 9,559,000     | 100 |

| Planned Projects 2007/2008 |                                  |               |     |
|----------------------------|----------------------------------|---------------|-----|
| Code                       | Project Description              | Amount (KShs) | %   |
| 200                        | TURKWEL GORGE TOURISM PROMOTION  | 1,300,000     | 8   |
| 900                        | GRAVITATIONAL WATER PROJECT      | 1,000,000     | 6   |
| 900                        | GRAVATATIONAL WATER PROJECT      | 900,000       | 5   |
| 245                        | COMPLETION OF DISPENSARY         | 800,000       | 5   |
| 245                        | COMPLETION OF STALLED PROJECTS   | 691,868       | 4   |
|                            | All Other Projects (28 projects) | 12,303,650    | 72  |
|                            | <b>TOTAL</b>                     | 16,995,518    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 43.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 32.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 40.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 136.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 115.1 | 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:       | 122.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



# L A CODE: 706 Port Victoria Town Council

Province: WESTERN

Summary Profile Fiscal Year 2006/2007

District: BUSIA

(Values in KShs)

|                        |           |                     |         |                            |     |
|------------------------|-----------|---------------------|---------|----------------------------|-----|
| No. of Employees:      | 28        | No. of Councillors: | 8       | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 1,334,866 | Total Civic Costs:  | 778,840 | Business Permit Base Value | 400 |
| Average/Employee:      | 47,674    | Average/Councillor: | 97,355  |                            |     |

|                                      | FY 2006/2007      |                   |                  | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|------------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%)   | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                  |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                  |                   |                  |
| Local Authority Transfer Fund (LATF) | 7,285,013         | 7,285,013         | 100              | 7,891,201         | 108.3            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0              | 0                 | 0.0              |
| Sub-Total                            | 7,285,013         | 7,285,013         | 100.0            | 7,891,201         | 108.3            |
| <b>Local Revenues</b>                |                   |                   |                  |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0              | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0              | 85,127            | 0.0              |
| Single Business Permit               | 700,000           | 745,860           | 106.6            | 1,777,985         | 238.4            |
| Market Fees                          | 520,000           | 404,101           | 77.7             | 184,000           | 45.5             |
| Others                               | 1,774,993         | 2,393,413         | 179.3            | 1,334,508         | 55.8             |
| Sub-Total                            | 2,994,993         | 3,543,374         | 118.3            | 3,381,620         | 95.4             |
| <b>TOTAL REVENUES</b>                | <b>10,280,006</b> | <b>10,828,387</b> | <b>105.3</b>     | <b>11,272,821</b> | <b>104.1</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                  |                   |                  |
| Civic                                | 1,363,200         | 778,840           | 57.1             | 1,363,200         | 175.0            |
| L A Personnel                        | 4,625,861         | 1,334,866         | 28.9             | 4,558,531         | 341.5            |
| L A Operations                       | 840,000           | 1,238,317         | 147.4            | 2,262,000         | 182.7            |
| L A Maintenance                      | 100,000           | 140,710           | 140.7            | 1,480,000         | 1,051.8          |
| <b>TOTAL Recurrent Expenditures</b>  | <b>6,929,061</b>  | <b>3,492,733</b>  | <b>50.4</b>      | <b>9,663,731</b>  | <b>276.7</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>3,350,945</b>  | <b>7,335,654</b>  | <b>218.9</b>     | <b>1,609,090</b>  | <b>21.9</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,842,000</b>  | <b>1,000,000</b>  | <b>35.2</b>      | <b>1,600,000</b>  | <b>160.0</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>       | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>508,945</b>    | <b>6,335,654</b>  | <b>1,244.9</b>   | <b>9,090</b>      | <b>0.1</b>       |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>508,900</b>    | <b>1,161,582</b>  | <b>228.3</b>     | <b>9,000</b>      | <b>0.8</b>       |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>45</b>         | <b>5,174,072</b>  | <b>497,937.8</b> | <b>90</b>         |                  |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 900                            | PROVISION OF PIPED WATETR       | 400,000          | 40         |
| 400                            | GRADING OF RURAL ACCESS ROAD    | 300,000          | 30         |
| 900                            | CONSTRUCTION OF VIP LATRINES    | 300,000          | 30         |
| 0                              |                                 | 0                | 0          |
| 0                              |                                 | 0                | 0          |
|                                | All Other Projects (0 projects) | 0                | 0          |
| <b>TOTAL</b>                   |                                 | <b>1,000,000</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 500                        | CONSTRUCTION OF A CLASSROOM     | 450,000          | 28         |
| 500                        | CONSTRUCTION OF A CLASSROOM     | 400,000          | 25         |
| 900                        | construction of water tank      | 400,000          | 25         |
| 900                        | PURCHASE OF LAND                | 350,000          | 22         |
|                            |                                 | 0                | 0          |
|                            | All Other Projects (0 projects) | 0                | 0          |
| <b>TOTAL</b>               |                                 | <b>1,600,000</b> | <b>100</b> |

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 61.3  | 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:                             | 22.3  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 118.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 50.4  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 35.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 228.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 711 Rachuonyo County Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: RACHUONYO**

(Values in KShs)

|                       |            |                     |           |                            |     |
|-----------------------|------------|---------------------|-----------|----------------------------|-----|
| No of Employees:      | 99         | No of Councillors:  | 36        | Business Permit Schedule   | 10  |
| Total Yearly Salaries | 13,484,945 | Total Civic Costs   | 6,278,327 | Business Permit Base Value | 500 |
| Average/Employee.     | 136,212    | Average/Councillor. | 174,398   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 36,803,844        | 36,803,844        | 100            | 40,334,228        | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 36,803,844        | 36,803,844        | 100.0          | 40,334,228        | 109.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 2,500,000         | 2,462,954         | 98.5           | 2,510,000         | 101.9            |
| Market Fees                          | 2,500,000         | 3,222,570         | 128.9          | 2,882,000         | 89.4             |
| Others                               | 2,713,100         | 2,290,124         | 120.9          | 1,895,000         | 82.7             |
| Sub-Total                            | 7,713,100         | 7,975,648         | 103.4          | 7,287,000         | 91.4             |
| <b>TOTAL REVENUES</b>                | <b>44,516,944</b> | <b>44,779,492</b> | <b>100.6</b>   | <b>47,621,228</b> | <b>106.3</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 5,092,000         | 6,278,327         | 123.3          | 6,100,000         | 97.2             |
| L A Personnel                        | 11,317,532        | 13,484,945        | 119.2          | 16,520,272        | 122.5            |
| L A Operations                       | 3,330,000         | 7,269,851         | 218.3          | 3,633,570         | 50.0             |
| L A Maintenance                      | 510,000           | 713,449           | 139.9          | 1,430,000         | 200.4            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>20,249,532</b> | <b>27,746,572</b> | <b>137.0</b>   | <b>27,683,842</b> | <b>99.8</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>24,267,412</b> | <b>17,032,920</b> | <b>70.2</b>    | <b>19,937,386</b> | <b>117.1</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>14,390,000</b> | <b>7,226,225</b>  | <b>50.2</b>    | <b>14,657,000</b> | <b>202.8</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>9,877,412</b>  | <b>9,806,695</b>  | <b>99.3</b>    | <b>5,280,386</b>  | <b>53.8</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>5,005,200</b>  | <b>6,157,450</b>  | <b>123.0</b>   | <b>5,250,000</b>  | <b>85.3</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>4,872,212</b>  | <b>3,649,245</b>  | <b>74.9</b>    | <b>30,386</b>     | <b>0.8</b>       |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 200                            | Ward offices                    | 3,325,000        | 16         |
| 400                            | Rural Access roads              | 1,600,000        | 22         |
| 100                            | Strategic Plan                  | 950,000          | 13         |
| 900                            | Public Toilets                  | 638,645          | 9          |
| 100                            | Service charter                 | 350,000          | 5          |
|                                | All Other Projects (2 projects) | 362,580          | 5          |
| <b>TOTAL</b>                   |                                 | <b>7,226,225</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                     |                   |            |
|----------------------------|-------------------------------------|-------------------|------------|
| Code                       | Project Description                 | Amount (KShs)     | %          |
| 360                        | Preparation of valuation roll       | 2,000,000         | 14         |
| 245                        | Koywech Dispensary                  | 1,000,000         | 7          |
| 245                        | Komolo Dispensary                   | 1,000,000         | 7          |
| 905                        | Rehabilitation of Kandiego Borehole | 1,000,000         | 7          |
| 405                        | Chabera- Miriru- Kakano Road        | 1,000,000         | 7          |
|                            | All Other Projects (17 projects)    | 8,657,000         | 59         |
| <b>TOTAL</b>               |                                     | <b>14,657,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 47.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 32.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 22.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 103.4 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 137.0 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 50.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 123.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 716 Rongo Town Council**  
**Province: NYANZA Summary Profile Fiscal Year 2006/2007 District: MIGORI**  
(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 69         | No. of Councillors: | 10        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 11,337,633 | Total Civic Costs   | 2,798,029 | Business Permit Base Value | 300 |
| Average/Employee:      | 164,314    | Average/Councillor  | 279,803   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 14,635,606        | 14,635,606        | 100            | 15,978,061        | 109.2            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 14,635,606        | 14,635,606        | 100.0          | 15,978,061        | 109.2            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 100,000           | 104,300           | 104.3          | 80,000            | 76.7             |
| Single Business Permit               | 2,300,000         | 2,603,575         | 113.2          | 2,090,000         | 80.3             |
| Market Fees                          | 3,550,000         | 4,879,740         | 137.5          | 4,200,000         | 86.1             |
| Others                               | 7,310,000         | 13,212,347        | 168.6          | 7,836,000         | 59.3             |
| Sub-Total                            | 13,260,000        | 20,799,962        | 156.9          | 14,206,000        | 68.3             |
| <b>TOTAL REVENUES</b>                | <b>27,895,606</b> | <b>35,435,568</b> | <b>127.0</b>   | <b>30,184,061</b> | <b>85.2</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,396,000         | 2,798,029         | 116.8          | 2,561,000         | 91.5             |
| L A Personnel                        | 9,672,130         | 11,337,633        | 117.2          | 14,844,291        | 130.9            |
| L A Operations                       | 4,898,000         | 6,695,729         | 136.7          | 5,106,000         | 76.3             |
| L A Maintenance                      | 3,660,000         | 3,886,408         | 106.2          | 4,663,000         | 120.0            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>20,626,130</b> | <b>24,717,799</b> | <b>119.8</b>   | <b>27,174,291</b> | <b>109.9</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>7,269,476</b>  | <b>10,717,769</b> | <b>147.4</b>   | <b>3,009,770</b>  | <b>28.1</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>4,650,000</b>  | <b>4,521,087</b>  | <b>97.2</b>    | <b>3,390,000</b>  | <b>75.0</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,619,476</b>  | <b>6,196,682</b>  | <b>236.6</b>   | <b>-380,230</b>   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,569,762</b>  | <b>4,436,862</b>  | <b>172.7</b>   | <b>2,313,755</b>  | <b>52.1</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>49,714</b>     | <b>1,759,820</b>  | <b>3,539.9</b> | <b>-2,693,985</b> |                  |

| Implemented Projects 2006/2007 |                                    |                  |            |
|--------------------------------|------------------------------------|------------------|------------|
| Code                           | Project Description                | Amount (KShs)    | %          |
| 360                            | Purchase of a car                  | 1,500,000        | 33         |
| 350                            | Purchase of tipper Lorry           | 1,082,840        | 24         |
| 805                            | Foot bridge at Siala-Kondeyo       | 362,061          | 8          |
| 505                            | Supply Desks to 13 Nursery Schools | 300,000          | 7          |
| 500                            | A classroom at Omware Sec          | 284,948          | 6          |
|                                | All Other Projects (5 projects)    | 991,238          | 22         |
|                                | <b>TOTAL</b>                       | <b>4,521,087</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                           |                  |            |
|----------------------------|-----------------------------------------------------------|------------------|------------|
| Code                       | Project Description                                       | Amount (KShs)    | %          |
| 350                        | Saloon Car                                                | 1,800,000        | 53         |
| 500                        | Construction of a Classroom                               | 318,000          | 9          |
| 805                        | Grading and Murraming                                     | 318,000          | 9          |
| 900                        | Protection of Spring Water at Koyar - Rairi, Kagor Kodwar | 318,000          | 9          |
| 999                        | Supply of Electricity                                     | 318,000          | 9          |
|                            | All Other Projects (1 projects)                           | 318,000          | 9          |
|                            | <b>TOTAL</b>                                              | <b>3,390,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 47.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 26.5  | 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         | 156.9 | Total Local Revenues 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   | 97.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 172.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 721 Ruiru Municipal Council**

**Summary Profile Fiscal Year 2006/2007**

**Province: CENTRAL**

**District: THIKA**

(Values in KShs)

|                       |            |                    |           |                            |     |
|-----------------------|------------|--------------------|-----------|----------------------------|-----|
| No. of Employees      | 117        | No of Councillors  | 12        | Business Permit Schedule   | 13  |
| Total Yearly Salaries | 25,892,053 | Total Civic Costs  | 9,512,376 | Business Permit Base Value | 850 |
| Average/Employee      | 221,300    | Average/Councillor | 792,698   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008       |                  |
|--------------------------------------|-------------------|-------------------|----------------|--------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                    |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 57,565,010        | 57,565,012        | 100            | 63,544,640         | 110.4            |
| Road Maintenance Levy Fund (RMLF)    | 2,466,817         | 1,732,073         | 70.2           | 2,459,807          | 142.0            |
| Sub-Total                            | 60,031,827        | 59,297,085        | 98.8           | 66,004,447         | 111.3            |
| <b>Local Revenues</b>                |                   |                   |                |                    |                  |
| CILOR                                | 515,998           | 179,114           | 34.7           | 515,998            | 288.1            |
| Property Rates                       | 3,972,000         | 3,555,557         | 89.5           | 3,972,000          | 111.7            |
| Single Business Permit               | 15,020,000        | 14,810,090        | 98.6           | 15,000,000         | 101.3            |
| Market Fees                          | 2,900,000         | 3,358,219         | 115.8          | 2,900,000          | 86.4             |
| Others                               | 11,874,980        | 14,647,706        | 122.2          | 11,983,200         | 81.8             |
| Sub-Total                            | 34,282,978        | 36,550,686        | 106.6          | 34,371,198         | 94.0             |
| <b>TOTAL REVENUES</b>                | <b>94,314,805</b> | <b>95,847,771</b> | <b>101.6</b>   | <b>100,375,645</b> | <b>104.7</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                    |                  |
| Civic                                | 9,395,000         | 9,512,376         | 101.2          | 8,065,000          | 84.8             |
| L A Personnel                        | 18,684,236        | 25,892,053        | 138.6          | 31,161,541         | 120.4            |
| L A Operations                       | 21,500,000        | 31,494,260        | 146.5          | 23,570,000         | 74.8             |
| L A Maintenance                      | 12,062,379        | 7,509,342         | 62.3           | 8,124,354          | 108.2            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>61,641,615</b> | <b>74,408,031</b> | <b>120.7</b>   | <b>70,920,895</b>  | <b>95.3</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>32,673,190</b> | <b>21,439,740</b> | <b>65.6</b>    | <b>29,454,750</b>  | <b>137.4</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>26,300,000</b> | <b>17,900,070</b> | <b>68.1</b>    | <b>17,300,000</b>  | <b>96.6</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>891,017</b>    | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>6,373,190</b>  | <b>2,648,653</b>  | <b>41.6</b>    | <b>12,154,750</b>  | <b>458.9</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>886,165</b>    | <b>886,165</b>    | <b>100.0</b>   | <b>7,509,781</b>   | <b>847.4</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>5,487,025</b>  | <b>1,762,488</b>  | <b>32.1</b>    | <b>4,644,969</b>   | <b>263.5</b>     |

| Implemented Projects 2006/2007 |                                     |                   |            |
|--------------------------------|-------------------------------------|-------------------|------------|
| Code                           | Project Description                 | Amount (KShs)     | %          |
| 240                            | CONSTRUCTION OF CLINIC              | 3,225,521         | 18         |
| 260                            | CONSTRUCTION OF RUIRU MARKET        | 3,125,284         | 17         |
| 400                            | MAINTAINANCE OF GITHURAI KIMBO RD   | 3,006,296         | 17         |
| 500                            | CONSTRUCTION OF CLASSROOM, GITOTHUA | 1,588,644         | 9          |
| 300                            | PURCHASE OF COMPUTERS               | 1,487,750         | 8          |
|                                | All Other Projects (6 projects)     | 5,466,575         | 31         |
|                                | <b>TOTAL</b>                        | <b>17,900,070</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                   |            |
|----------------------------|---------------------------------|-------------------|------------|
| Code                       | Project Description             | Amount (KShs)     | %          |
| 900                        | PURCHASE OF TIPPER LORRY        | 6,300,000         | 36         |
| 900                        | DUMPING SITE                    | 5,000,000         | 29         |
| 900                        | CONSTRUCTION OF CLASSROOMS      | 1,000,000         | 6          |
| 900                        | MURRAMING OF MATOPENI ROAD      | 1,000,000         | 6          |
| 900                        | CONSTRUCTION OF CLASSROOM       | 1,000,000         | 6          |
|                            | All Other Projects (6 projects) | 3,000,000         | 17         |
|                            | <b>TOTAL</b>                    | <b>17,300,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 31.9  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 38.1  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 12.8  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 106.6 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 120.7 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 68.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 100.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 726 Rumuruti Town Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: LAIKIPIA**

(Values in KShs)

|                       |           |                    |           |                            |     |
|-----------------------|-----------|--------------------|-----------|----------------------------|-----|
| No. of Employees:     | 30        | No. of Councillors | 8         | Business Permit Schedule   | 10  |
| Total Yearly Salaries | 3,815,645 | Total Civic Costs: | 1,816,475 | Business Permit Base Value | 500 |
| Average/Employee      | 127,188   | Average/Councillor | 227,059   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 8,538,114    | 8,538,114        | 100            | 9,261,807    | 108.5            |
| Road Maintenance Levy Fund (RMLF)    | 0            | 0                | 0.0            | 0            | 0.0              |
| Sub-Total                            | 8,538,114    | 8,538,114        | 100.0          | 9,261,807    | 108.5            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 611,134      | 289,667          | 47.4           | 896,749      | 309.6            |
| Property Rates                       | 398,635      | 106,490          | 26.7           | 401,256      | 376.8            |
| Single Business Permit               | 1,029,144    | 879,490          | 85.5           | 1,041,846    | 118.5            |
| Market Fees                          | 555,327      | 448,740          | 80.8           | 545,445      | 121.6            |
| Others                               | 5,090,754    | 5,477,690        | 88.2           | 6,210,986    | 113.4            |
| Sub-Total                            | 7,684,994    | 7,202,077        | 93.7           | 9,096,282    | 126.3            |
| <b>TOTAL REVENUES</b>                | 16,223,108   | 15,740,191       | 97.0           | 18,358,089   | 116.6            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 2,078,000    | 1,816,475        | 87.4           | 1,188,000    | 65.4             |
| L A Personnel                        | 5,662,451    | 3,815,645        | 67.4           | 8,822,480    | 231.2            |
| L A Operations                       | 2,159,740    | 2,217,376        | 102.7          | 3,585,000    | 161.7            |
| L A Maintenance                      | 395,000      | 360,482          | 91.3           | 554,747      | 153.9            |
| TOTAL Recurrent Expenditures         | 10,295,191   | 8,209,978        | 79.7           | 14,150,227   | 172.4            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 5,927,917    | 7,530,213        | 127.0          | 4,207,862    | 55.9             |
| <b>CAPITAL EXPENDITURES</b>          | 3,608,000    | 2,777,920        | 77.0           | 3,697,260    | 133.1            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 2,319,917    | 4,752,293        | 204.8          | 510,602      | 10.7             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 2,279,055    | 1,687,918        | 74.1           | 2,424,800    | 143.7            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 40,862       | 3,064,375        | 7,499.3        | -1,914,198   |                  |

| Implemented Projects 2006/2007 |                                   |               |     |
|--------------------------------|-----------------------------------|---------------|-----|
| Code                           | Project Description               | Amount (KShs) | %   |
| 200                            | Council Premises Construction     | 626,989       | 23  |
| 905                            | Rumuruti Water Rehabilitation     | 416,604       | 15  |
| 100                            | Revenue Potential Study           | 287,500       | 10  |
| 100                            | Strategic Planning Implementation | 200,000       | 7   |
| 100                            | Valuation and Project Planning    | 200,000       | 7   |
|                                | All Other Projects (9 projects)   | 1,046,827     | 38  |
|                                | <b>TOTAL</b>                      | 2,777,920     | 100 |

| Planned Projects 2007/2008 |                                                  |               |     |
|----------------------------|--------------------------------------------------|---------------|-----|
| Code                       | Project Description                              | Amount (KShs) | %   |
| 900                        | EXHAUSTER & COMPONENT(LASDAP)                    | 1,000,000     | 27  |
| 200                        | TOWN HALL CONSTRUCTION                           | 747,260       | 20  |
| 300                        | OFFICE EQUIPMENTS(INCLUSIVE OFCHAMBER FURNITURE) | 550,000       | 15  |
| 405                        | ROADS MAINTENANCE (GENERAL)                      | 300,000       | 8   |
| 605                        | WASTE DISPOSAL MANAGEMENT                        | 300,000       | 8   |
|                            | All Other Projects (4 projects)                  | 800,000       | 22  |
|                            | <b>TOTAL</b>                                     | 3,697,260     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |      |                                                                                      |
|-----------------------------------------|------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 55.7 | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 35.2 | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 22.1 | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 93.7 | Total Local Revenues 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   | 77.0 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 74.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 731 Runyenjes Municipal Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: EMBU**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 40         | No. of Councillors: | 12        | Business Permit Schedule   | 10  |
| Total Yearly Salaries: | 10,790,542 | Total Civic Costs:  | 1,421,455 | Business Permit Base Value | 500 |
| Average/Employee:      | 269,764    | Average/Councillor: | 118,455   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 11,309,001   | 11,309,001       | 100            | 12,297,229   | 108.7            |
| Road Maintenance Levy Fund (RMLF)    | 1,000,000    | 1,000,000        | 100.0          | 1,000,000    | 100.0            |
| Sub-Total                            | 12,309,001   | 12,309,001       | 100.0          | 13,297,229   | 108.0            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 0            | 30,690           | 0.0            | 22,580       | 73.6             |
| Single Business Permit               | 4,646,712    | 4,854,878        | 104.5          | 637,700      | 13.1             |
| Market Fees                          | 612,200      | 525,131          | 85.8           | 152,000      | 28.9             |
| Others                               | 8,143,363    | 10,243,742       | 70.7           | 14,483,770   | 141.4            |
| Sub-Total                            | 13,402,275   | 15,654,441       | 116.8          | 15,296,050   | 97.7             |
| <b>TOTAL REVENUES</b>                | 25,711,276   | 27,963,442       | 108.8          | 28,593,279   | 102.3            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 1,984,200    | 1,421,455        | 71.6           | 1,285,200    | 90.4             |
| L A Personnel                        | 8,582,842    | 10,790,542       | 125.7          | 12,998,321   | 120.5            |
| L A Operations                       | 6,348,159    | 3,050,099        | 48.0           | 3,871,900    | 126.9            |
| L A Maintenance                      | 1,957,000    | 3,333,259        | 170.3          | 1,585,000    | 47.6             |
| TOTAL Recurrent Expenditures         | 18,872,201   | 18,595,355       | 98.5           | 19,740,421   | 106.2            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 6,839,075    | 9,368,087        | 137.0          | 8,852,858    | 94.5             |
| <b>CAPITAL EXPENDITURES</b>          | 5,850,000    | 4,650,000        | 79.5           | 6,118,600    | 131.6            |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 989,075      | 4,718,087        | 477.0          | 2,734,258    | 58.0             |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 800,000      | 4,725,501        | 590.7          | 2,300,000    | 48.7             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 189,075      | -7,414           |                | 434,258      |                  |

**Implemented Projects 2006/2007**

| Code | Project Description              | Amount (KShs) | %   |
|------|----------------------------------|---------------|-----|
| 350  | Isuzu Matatu                     | 1,850,000     | 40  |
| 905  | Water Project                    | 400,000       | 9   |
| 405  | Township Roads Maint.            | 300,000       | 6   |
| 300  | Office Computers                 | 300,000       | 6   |
| 500  | Nthagaiya Day Sec. School        | 250,000       | 5   |
|      | All Other Projects (14 projects) | 1,550,000     | 33  |
|      | <b>TOTAL</b>                     | 4,650,000     | 100 |

**Planned Projects 2007/2008**

| Code | Project Description              | Amount (KShs) | %   |
|------|----------------------------------|---------------|-----|
| 405  | KANGARI MBINERI ROAD             | 1,000,000     | 16  |
| 905  | RUNYENJES WATER PROJECT          | 1,000,000     | 16  |
| 405  | ROADS IN TOWN                    | 400,000       | 7   |
| 240  | KITHUNGUTHIA DISPENSARY          | 375,000       | 6   |
| 240  | KANDURI DISPENSARY               | 375,000       | 6   |
|      | All Other Projects (20 projects) | 2,968,600     | 49  |
|      | <b>TOTAL</b>                     | 6,118,600     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 42.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 43.1  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 7.6   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio          | 116.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 98.5  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 79.5  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 590.7 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 40        | No. of Councillors  | 8         | Business Permit Schedule   | 10  |
| Total Yearly Salaries: | 8,971,995 | Total Civic Costs   | 1,828,179 | Business Permit Base Value | 500 |
| Average/Employee:      | 224,300   | Average/Councillor: | 228,522   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 6,504,655         | 6,504,655         | 100            | 7,019,303         | 107.9            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 6,504,655         | 6,504,655         | 100.0          | 7,019,303         | 107.9            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 50,000            | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 177,480           | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 1,248,193         | 1,226,050         | 98.2           | 1,475,000         | 120.3            |
| Market Fees                          | 201,060           | 265,137           | 131.9          | 300,000           | 113.1            |
| Others                               | 5,996,640         | 6,614,860         | 99.2           | 6,669,250         | 100.8            |
| Sub-Total                            | 7,673,373         | 8,106,047         | 105.6          | 8,444,250         | 104.2            |
| <b>TOTAL REVENUES</b>                | <b>14,178,028</b> | <b>14,610,702</b> | <b>103.1</b>   | <b>15,463,553</b> | <b>105.8</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,210,000         | 1,828,179         | 82.7           | 2,326,000         | 127.2            |
| L A Personnel                        | 7,062,653         | 8,971,995         | 127.0          | 10,413,829        | 116.1            |
| L A Operations                       | 2,840,050         | 1,663,624         | 58.6           | 4,826,000         | 290.1            |
| L A Maintenance                      | 730,000           | 624,194           | 85.5           | 1,130,000         | 181.0            |
| TOTAL Recurrent Expenditures         | 12,842,703        | 13,087,992        | 101.9          | 18,695,829        | 142.8            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>1,335,325</b>  | <b>1,522,710</b>  | <b>114.0</b>   | <b>-3,232,276</b> |                  |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,531,835</b>  | <b>1,750,989</b>  | <b>69.2</b>    | <b>3,281,834</b>  | <b>187.4</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>-1,196,510</b> | <b>-228,279</b>   | <b>19.1</b>    | <b>-6,514,110</b> | <b>2,853.6</b>   |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>734,713</b>    | <b>0</b>          | <b>0.0</b>     | <b>1,637,000</b>  | <b>0.0</b>       |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-1,931,223</b> | <b>-228,279</b>   | <b>11.8</b>    | <b>-8,151,110</b> | <b>3,570.7</b>   |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 800                            | MARKERT/BUS PARK                | 210,493          | 12         |
| 400                            | GITWE-KANG'ARU ROAD PROJECT     | 168,997          | 10         |
| 400                            | KANG'A RU -CHIAMA ROAD PROJECT  | 167,797          | 10         |
| 905                            | KINYAGA WATER PROJECT           | 167,747          | 10         |
| 905                            | KITHUMBU WATER PROJECT          | 166,467          | 10         |
|                                | All Other Projects (7 projects) | 869,488          | 50         |
|                                | <b>TOTAL</b>                    | <b>1,750,989</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                               |                  |            |
|----------------------------|-----------------------------------------------|------------------|------------|
| Code                       | Project Description                           | Amount (KShs)    | %          |
| 300                        | EXTENSION OF OFFICE                           | 1,189,459        | 36         |
| 925                        | VALUATION ROLL                                | 750,000          | 23         |
| 925                        | KINYAGA 'B' WATER PROJECT                     | 167,797          | 5          |
| 925                        | CHAKAKA/MNJINI/MUSHAGARA/GAKINDU ROAD PROJECT | 167,797          | 5          |
| 925                        | WAKIGO WATER PROJECT                          | 167,797          | 5          |
|                            | All Other Projects (9 projects)               | 838,984          | 26         |
|                            | <b>TOTAL</b>                                  | <b>3,281,834</b> | <b>100</b> |

#### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 60.3  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 32.4  | 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:         | 105.6 | Total Local Revenues 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:   | 69.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 0.0   | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 741 Samburu County Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: SAMBURU**

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 223        | No. of Councillors: | 45         | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 59,195,570 | Total Civic Costs:  | 19,516,997 | Business Permit Base Value | 350 |
| Average/Employee:      | 265,451    | Average/Councillor: | 433,711    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 29,188,023         | 29,188,023         | 100            | 32,043,424         | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 29,188,023         | 29,188,023         | 100.0          | 32,043,424         | 109.8            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 8,125,140          | 5,390,467          | 66.3           | 8,125,140          | 150.7            |
| Property Rates                       | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Single Business Permit               | 1,450,000          | 1,862,275          | 128.4          | 1,800,000          | 96.7             |
| Market Fees                          | 510,000            | 636,440            | 124.8          | 560,000            | 88.0             |
| Others                               | 95,405,600         | 109,092,918        | 86.3           | 126,375,600        | 115.8            |
| Sub-Total                            | 105,490,740        | 116,982,100        | 110.9          | 136,860,740        | 117.0            |
| <b>TOTAL REVENUES</b>                | <b>134,678,763</b> | <b>146,170,123</b> | <b>108.5</b>   | <b>168,904,164</b> | <b>115.6</b>     |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 29,356,060         | 19,516,997         | 66.5           | 17,380,000         | 89.1             |
| L A Personnel                        | 40,019,598         | 59,195,570         | 147.9          | 62,481,357         | 105.6            |
| L A Operations                       | 36,490,949         | 44,694,322         | 122.5          | 39,289,224         | 87.9             |
| L A Maintenance                      | 11,115,000         | 14,815,679         | 133.3          | 11,490,000         | 77.6             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>116,981,607</b> | <b>138,222,568</b> | <b>118.2</b>   | <b>130,640,581</b> | <b>94.5</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>17,697,156</b>  | <b>7,947,555</b>   | <b>44.9</b>    | <b>38,263,583</b>  | <b>481.5</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>26,400,000</b>  | <b>21,200,000</b>  | <b>80.3</b>    | <b>24,300,000</b>  | <b>114.6</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>           | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>-8,702,844</b>  | <b>-13,252,445</b> | <b>152.3</b>   | <b>13,963,583</b>  |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,770,020</b>   | <b>10,394,089</b>  | <b>375.2</b>   | <b>55,401</b>      | <b>0.5</b>       |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-11,472,864</b> | <b>-23,646,534</b> | <b>206.1</b>   | <b>13,908,182</b>  |                  |

**Implemented Projects 2006/2007**

| Code | Project Description             | Amount (KShs)     | %          |
|------|---------------------------------|-------------------|------------|
| 500  | CONSTRUUCTION OF CLASSROOMS     | 4,600,000         | 22         |
| 240  | DRILLING OF BOREHOLES           | 4,500,000         | 21         |
| 240  | CONSTRUCTION OF DISPENSARIES    | 3,000,000         | 14         |
| 600  | WAMBA SLAUGHTER HOUSE           | 2,900,000         | 14         |
| 500  | CONSTRUCTION OF DORMITORIES     | 2,600,000         | 12         |
|      | All Other Projects (2 projects) | 3,600,000         | 17         |
|      | <b>TOTAL</b>                    | <b>21,200,000</b> | <b>100</b> |

**Planned Projects 2007/2008**

| Code | Project Description              | Amount (KShs)     | %          |
|------|----------------------------------|-------------------|------------|
| 500  | Drilling of 4 Boreholes          | 6,000,000         | 25         |
| 500  | Construction of 10 classrooms    | 3,800,000         | 16         |
| 500  | Construction of 5 Dormitories    | 2,900,000         | 12         |
| 500  | Construction of 2 dispensaries   | 2,500,000         | 10         |
| 500  | Construction of Teachers Houses  | 1,900,000         | 8          |
|      | All Other Projects (13 projects) | 7,200,000         | 30         |
|      | <b>TOTAL</b>                     | <b>24,300,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 48.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 75.4  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 14.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 110.9 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 118.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 80.3  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 375.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 746 Siaya County Council**  
**Province: NYANZA Summary Profile Fiscal Year 2006/2007**  
 (Values in KShs) **District: SIAYA**

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 65         | No. of Councillors: | 30        | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 16,603,631 | Total Civic Costs:  | 9,730,800 | Business Permit Base Value | 350 |
| Average/Employee:      | 255,440    | Average/Councillor: | 324,360   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 53,811,589        | 53,811,589        | 100            | 59,042,748        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 53,811,589        | 53,811,589        | 100.0          | 59,042,748        | 109.7            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 4,160,000         | 5,811,035         | 139.7          | 4,160,000         | 71.6             |
| Market Fees                          | 3,900,350         | 4,251,445         | 109.0          | 3,900,350         | 91.7             |
| Others                               | 4,657,820         | 5,081,445         | 122.8          | 4,138,468         | 81.4             |
| Sub-Total                            | 12,718,170        | 15,143,925        | 119.1          | 12,198,818        | 80.6             |
| <b>TOTAL REVENUES</b>                | <b>66,529,759</b> | <b>68,955,514</b> | <b>103.6</b>   | <b>71,241,566</b> | <b>103.3</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 9,472,969         | 9,730,800         | 102.7          | 9,730,800         | 100.0            |
| L A Personnel                        | 13,201,480        | 16,603,631        | 125.8          | 16,977,350        | 102.3            |
| L A Operations                       | 10,405,000        | 15,170,000        | 145.8          | 10,165,000        | 67.0             |
| L A Maintenance                      | 2,420,000         | 2,900,000         | 119.8          | 3,390,000         | 116.9            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>35,499,449</b> | <b>44,404,431</b> | <b>125.1</b>   | <b>40,263,150</b> | <b>90.7</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>31,030,310</b> | <b>24,551,083</b> | <b>79.1</b>    | <b>30,978,416</b> | <b>126.2</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>31,286,953</b> | <b>10,412,649</b> | <b>33.3</b>    | <b>24,350,000</b> | <b>233.9</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>-256,643</b>   | <b>14,138,434</b> |                | <b>6,628,416</b>  | <b>46.9</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>7,164,930</b>  | <b>9,859,358</b>  | <b>137.6</b>   | <b>7,124,566</b>  | <b>72.3</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-7,421,573</b> | <b>4,279,076</b>  |                | <b>-496,150</b>   |                  |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 200                            | Council Office Renovation        | 738,600           | 7          |
| 500                            | West Ugenya Youth Polytechnic    | 699,585           | 7          |
| 500                            | Ulafulu Sec School               | 598,941           | 6          |
| 500                            | Dienya Sec School                | 545,550           | 5          |
| 240                            | Siaya MTC                        | 500,000           | 5          |
|                                | All Other Projects (50 projects) | 7,329,973         | 70         |
|                                | <b>TOTAL</b>                     | <b>10,412,649</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                           |                   |            |
|----------------------------|-------------------------------------------|-------------------|------------|
| Code                       | Project Description                       | Amount (KShs)     | %          |
| 350                        | PURCHASE OF HEAVY PLANT AND MACHINERY     | 9,500,000         | 39         |
| 300                        | COMPUTERIZATION                           | 2,000,000         | 8          |
| 500                        | BURSARY FUND                              | 1,000,000         | 4          |
| 240                        | PREPARATION OF CARRIAGEWAYS (ACCESS ROAD) | 500,000           | 2          |
| 355                        | PURCHASE OF MOTOR CYCLE                   | 500,000           | 2          |
|                            | All Other Projects (33 projects)          | 10,850,000        | 45         |
|                            | <b>TOTAL</b>                              | <b>24,350,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 34.0  | 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:                             | 21.9  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 119.1 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 125.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 33.3  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 137.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 751 Siaya Municipal Council**

Province: NYANZA

**Summary Profile Fiscal Year 2006/2007**

District: SIAYA

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No of Employees:       | 47         | No of Councillors   | 8         | Business Permit Schedule   | 10  |
| Total Yearly Salaries: | 15,006,825 | Total Civic Costs:  | 2,485,088 | Business Permit Base Value | 500 |
| Average/Employee:      | 319,294    | Average/Councillor: | 310,636   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 14,686,593        | 13,364,800        | 91             | 16,069,765        | 120.2            |
| Road Maintenance Levy Fund (RMLF)    | 1,500,000         | 817,690           | 54.5           | 596,799           | 73.0             |
| Sub-Total                            | 16,186,593        | 14,182,490        | 87.6           | 16,666,564        | 117.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 370,194           | 7,334             | 2.0            | 346,650           | 4,726.6          |
| Property Rates                       | 1,395,077         | 2,355,244         | 168.8          | 1,492,980         | 63.4             |
| Single Business Permit               | 2,200,000         | 3,013,851         | 137.0          | 2,200,000         | 73.0             |
| Market Fees                          | 2,160,000         | 3,136,051         | 145.2          | 2,400,000         | 76.5             |
| Others                               | 2,535,000         | 3,880,165         | 144.0          | 2,695,000         | 69.5             |
| Sub-Total                            | 8,660,271         | 12,392,645        | 143.1          | 9,134,630         | 73.7             |
| <b>TOTAL REVENUES</b>                | <b>24,846,864</b> | <b>26,575,135</b> | <b>107.0</b>   | <b>25,801,194</b> | <b>97.1</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,512,000         | 2,485,088         | 98.9           | 3,218,000         | 129.5            |
| L A Personnel                        | 7,714,110         | 15,006,825        | 194.5          | 10,877,886        | 72.5             |
| L A Operations                       | 2,301,500         | 3,547,832         | 154.2          | 3,068,024         | 86.5             |
| L A Maintenance                      | 1,525,700         | 2,472,328         | 162.0          | 1,550,000         | 62.7             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>14,053,310</b> | <b>23,512,073</b> | <b>167.3</b>   | <b>18,713,910</b> | <b>79.6</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>10,793,554</b> | <b>3,063,062</b>  | <b>28.4</b>    | <b>7,087,284</b>  | <b>231.4</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>5,730,000</b>  | <b>4,593,830</b>  | <b>80.2</b>    | <b>4,500,000</b>  | <b>98.0</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>5,063,554</b>  | <b>-1,530,768</b> |                | <b>2,587,284</b>  |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>4,200,000</b>  | <b>2,239,716</b>  | <b>53.3</b>    | <b>4,729,996</b>  | <b>211.2</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>863,554</b>    | <b>-3,770,484</b> |                | <b>-2,142,712</b> | <b>56.8</b>      |

**Implemented Projects 2006/2007**

| Code | Project Description              | Amount (KShs)    | %          |
|------|----------------------------------|------------------|------------|
| 200  | TOWN HALL CONSTRUCTION           | 1,353,500        | 29         |
| 405  | ACHOKI ROAD                      | 435,613          | 9          |
| 500  | ASERE PRIMARY SCHOOL             | 330,000          | 7          |
| 405  | MOI AVENUE ROAD                  | 274,286          | 6          |
| 405  | TOM MBOYA STREET                 | 247,355          | 5          |
|      | All Other Projects (15 projects) | 1,953,076        | 43         |
|      | <b>TOTAL</b>                     | <b>4,593,830</b> | <b>100</b> |

**Planned Projects 2007/2008**

| Code | Project Description              | Amount (KShs)    | %          |
|------|----------------------------------|------------------|------------|
| 505  | Schools Rehabilitation           | 2,000,000        | 44         |
| 200  | Construction of Council Premises | 1,000,000        | 22         |
| 999  | Opening of Dam                   | 500,000          | 11         |
| 260  | Rehabilitation of Markets        | 500,000          | 11         |
| 505  | Purchase of office furniture     | 500,000          | 11         |
|      | All Other Projects (0 projects)  | 0                | 0          |
|      | <b>TOTAL</b>                     | <b>4,500,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 51.7  | 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:                             | 10.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio          | 143.1 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 167.3 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 80.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 53.3  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 756 Sirisia Town Council**  
**Province: WESTERN Summary Profile Fiscal Year 2006/2007 District: BUNGOMA**  
 (Values in KShs)

|                        |           |                     |         |                            |     |
|------------------------|-----------|---------------------|---------|----------------------------|-----|
| No. of Employees:      | 12        | No. of Councillors: | 8       | Business Permit Schedule   | 10  |
| Total Yearly Salaries: | 2,358,666 | Total Civic Costs:  | 871,355 | Business Permit Base Value | 500 |
| Average/Employee:      | 196,556   | Average/Councillor: | 108,919 |                            |     |

|                                      | FY 2006/2007     |                  |                | FY 2007/2008      |                  |
|--------------------------------------|------------------|------------------|----------------|-------------------|------------------|
|                                      | Estimates        | Reported Actuals | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                  |                  |                |                   |                  |
| <b>Central Government Transfers</b>  |                  |                  |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 5,462,482        | 5,462,482        | 100            | 5,862,577         | 107.3            |
| Road Maintenance Levy Fund (RMLF)    | 0                | 0                | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 5,462,482        | 5,462,482        | 100.0          | 5,862,577         | 107.3            |
| <b>Local Revenues</b>                |                  |                  |                |                   |                  |
| CILOR                                | 0                | 0                | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                | 0                | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 240,000          | 313,570          | 130.7          | 200,000           | 63.8             |
| Market Fees                          | 154,592          | 162,050          | 104.8          | 132,916           | 82.0             |
| Others                               | 389,000          | 1,022,244        | 261            | 496,000           | 48.5             |
| Sub-Total                            | 783,592          | 1,497,864        | 191.2          | 828,916           | 55.3             |
| <b>TOTAL REVENUES</b>                | <b>6,246,074</b> | <b>6,960,346</b> | <b>111.4</b>   | <b>6,691,493</b>  | <b>96.1</b>      |
| <b>EXPENDITURES</b>                  |                  |                  |                |                   |                  |
| Civic                                | 1,142,600        | 871,355          | 76.3           | 1,282,600         | 147.2            |
| L A Personnel                        | 2,121,037        | 2,358,666        | 111.2          | 3,085,933         | 130.8            |
| L A Operations                       | 182,000          | 786,462          | 432.1          | 522,150           | 66.4             |
| L A Maintenance                      | 29,500           | 137,000          | 464.4          | 168,830           | 123.2            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>3,475,137</b> | <b>4,153,483</b> | <b>119.5</b>   | <b>5,059,513</b>  | <b>121.8</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>2,770,937</b> | <b>2,806,863</b> | <b>101.3</b>   | <b>1,631,980</b>  | <b>58.1</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,130,367</b> | <b>1,521,470</b> | <b>71.4</b>    | <b>2,286,405</b>  | <b>150.3</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>         | <b>0</b>         | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>640,570</b>   | <b>1,285,393</b> | <b>200.7</b>   | <b>-654,425</b>   |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>624,607</b>   | <b>829,600</b>   | <b>132.8</b>   | <b>669,149</b>    | <b>80.7</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>15,963</b>    | <b>455,793</b>   | <b>2,855.3</b> | <b>-1,323,574</b> |                  |

| Implemented Projects 2006/2007 |                                     |                  |            |
|--------------------------------|-------------------------------------|------------------|------------|
| Code                           | Project Description                 | Amount (KShs)    | %          |
| 405                            | Rehabilitation of roads             | 800,000          | 53         |
| 705                            | Rehabilitation of Stadium           | 671,470          | 44         |
| 255                            | Rehabilitation of Residential House | 50,000           | 3          |
| 0                              |                                     | 0                | 0          |
| 0                              |                                     | 0                | 0          |
|                                | All Other Projects (0 projects)     | 0                | 0          |
|                                | <b>TOTAL</b>                        | <b>1,521,470</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 245                        | CONSTRUCTION OF A SOCIAL HALL   | 1,726,058        | 75         |
| 200                        | CONSTRUCTION OF MAYUBA STADIUM  | 300,000          | 13         |
| 500                        | CONSTRUCTION OF MODERN LATRINE  | 170,347          | 7          |
| 300                        | MAINTENANCE OF OPEN AIR MARKET  | 90,000           | 4          |
|                            |                                 | 0                | 0          |
|                            | All Other Projects (0 projects) | 0                | 0          |
|                            | <b>TOTAL</b>                    | <b>2,286,405</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 58.2  | 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:                             | 21.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 191.2 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 119.5 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 71.4  | 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: 761 Sotik Town Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2006/2007

District: BOMET

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No of Employees.       | 37        | No. of Councillors. | 9         | Business Permit Schedule:  | 12  |
| Total Yearly Salaries. | 7,366,207 | Total Civic Costs:  | 2,276,397 | Business Permit Base Value | 700 |
| Average/Employee:      | 199,087   | Average/Councillor: | 252,933   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008       |                  |
|--------------------------------------|-------------------|-------------------|----------------|--------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                    |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 5,683,798         | 5,683,798         | 100            | 6,112,397          | 107.5            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 5,683,798         | 5,683,798         | 100.0          | 6,112,397          | 107.5            |
| <b>Local Revenues</b>                |                   |                   |                |                    |                  |
| CILOR                                | 7,473,006         | 368,389           | 4.9            | 0                  | 0.0              |
| Property Rates                       | 6,968,391         | 3,275,715         | 47.0           | 4,002,260          | 122.2            |
| Single Business Permit               | 2,116,458         | 1,983,130         | 93.7           | 2,026,304          | 102.2            |
| Market Fees                          | 1,534,200         | 1,600,813         | 104.3          | 1,460,000          | 91.2             |
| Others                               | 4,588,459         | 4,648,903         | 93.7           | 4,963,669          | 106.8            |
| Sub-Total                            | 22,680,514        | 11,876,950        | 52.4           | 12,452,233         | 104.8            |
| <b>TOTAL REVENUES</b>                | <b>28,364,312</b> | <b>17,560,748</b> | <b>61.9</b>    | <b>18,564,630</b>  | <b>105.7</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                    |                  |
| Civic                                | 3,210,006         | 2,276,397         | 70.9           | 2,836,400          | 124.6            |
| L A Personnel                        | 13,242,354        | 7,366,207         | 55.6           | 13,424,869         | 182.2            |
| L A Operations                       | 4,820,000         | 2,342,217         | 48.6           | 5,137,700          | 219.4            |
| L A Maintenance                      | 3,000,000         | 1,194,013         | 39.8           | 7,700,000          | 644.9            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>24,272,360</b> | <b>13,178,834</b> | <b>54.3</b>    | <b>29,098,969</b>  | <b>220.8</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>4,091,952</b>  | <b>4,381,914</b>  | <b>107.1</b>   | <b>-10,534,339</b> |                  |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,325,000</b>  | <b>569,019</b>    | <b>24.5</b>    | <b>2,829,497</b>   | <b>497.3</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,766,952</b>  | <b>3,812,895</b>  | <b>215.8</b>   | <b>-13,363,836</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,925,663</b>  | <b>2,898,192</b>  | <b>99.1</b>    | <b>6,421,978</b>   | <b>221.6</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-1,158,711</b> | <b>914,703</b>    |                | <b>-19,785,815</b> |                  |

## Implemented Projects 2006/2007

| Code | Project Description             | Amount (KShs)  | %          |
|------|---------------------------------|----------------|------------|
| 100  | Strategic Plan                  | 210,000        | 37         |
| 500  | Primary Schools                 | 120,515        | 21         |
| 900  | Water projects                  | 110,004        | 19         |
| 405  | Access roads                    | 110,000        | 19         |
| 800  | Footbridge                      | 15,000         | 3          |
|      | All Other Projects (1 projects) | 3,500          | 1          |
|      | <b>TOTAL</b>                    | <b>569,019</b> | <b>100</b> |

## Planned Projects 2007/2008

| Code | Project Description              | Amount (KShs)    | %          |
|------|----------------------------------|------------------|------------|
| 805  | Murraining of Town Roads         | 375,000          | 13         |
| 800  | Office Extension                 | 375,000          | 13         |
| 500  | Sotik Tea Secpndary School       | 350,000          | 12         |
| 900  | Public Toilet(s)                 | 304,497          | 11         |
| 505  | Chepkosiom Nursery School        | 150,000          | 5          |
|      | All Other Projects (17 projects) | 1,275,000        | 45         |
|      | <b>TOTAL</b>                     | <b>2,829,497</b> | <b>100</b> |

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |      |                                                                                      |
|------------------------------------------|------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 61.9 | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 34.1 | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 17.3 | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 52.4 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 54.3 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 24.5 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 99.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 766 Suba County Council**  
**Province: NYANZA Summary Profile Fiscal Year 2006/2007**  
 (Values in KShs) **District: SUBA**

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees       | 55         | No. of Councillors: | 22        | Business Permit Schedule:  | 9   |
| Total Yearly Salaries. | 12,648,267 | Total Civic Costs:  | 4,436,550 | Business Permit Base Value | 400 |
| Average/Employee.      | 229,968    | Average/Councillor: | 201,661   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 22,290,524        | 22,290,524        | 100            | 24,377,961        | 109.4            |
| Road Maintenance Levy Fund (RMLF)    | 2,270,100         | 2,270,000         | 100.0          | 2,717,194         | 119.7            |
| Sub-Total                            | 24,560,624        | 24,560,524        | 100.0          | 27,095,155        | 110.3            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 3,583,200         | 1,593,474         | 44.5           | 3,583,200         | 224.9            |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 1,200,000         | 1,265,870         | 105.5          | 1,300,000         | 102.7            |
| Market Fees                          | 2,500,000         | 4,871,030         | 194.8          | 2,600,000         | 53.4             |
| Others                               | 11,488,330        | 13,052,125        | 149.2          | 8,746,803         | 67.0             |
| Sub-Total                            | 18,771,530        | 20,782,499        | 110.7          | 16,230,003        | 78.1             |
| <b>TOTAL REVENUES</b>                | <b>43,332,154</b> | <b>45,343,023</b> | <b>104.6</b>   | <b>43,325,158</b> | <b>95.5</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 5,012,000         | 4,436,550         | 88.5           | 4,432,000         | 99.9             |
| L A Personnel                        | 9,262,884         | 12,648,267        | 136.5          | 16,604,168        | 131.3            |
| L A Operations                       | 8,260,000         | 10,586,024        | 128.2          | 4,920,000         | 46.5             |
| L A Maintenance                      | 90,000            | 184,430           | 204.9          | 250,000           | 135.6            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>22,624,884</b> | <b>27,855,271</b> | <b>123.1</b>   | <b>26,206,168</b> | <b>94.1</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>20,707,270</b> | <b>17,487,752</b> | <b>84.5</b>    | <b>17,118,990</b> | <b>97.9</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>16,584,625</b> | <b>11,525,803</b> | <b>69.5</b>    | <b>810,000</b>    | <b>7.0</b>       |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>4,122,645</b>  | <b>5,961,949</b>  | <b>144.6</b>   | <b>16,308,990</b> | <b>273.6</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>4,100,000</b>  | <b>4,680,175</b>  | <b>114.2</b>   | <b>4,322,000</b>  | <b>92.3</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>22,645</b>     | <b>1,281,774</b>  | <b>5,660.3</b> | <b>11,986,990</b> | <b>935.2</b>     |

| Implemented Projects 2006/2007 |                                    |                   |            |
|--------------------------------|------------------------------------|-------------------|------------|
| Code                           | Project Description                | Amount (KShs)     | %          |
| 265                            | SINDO MARKET REHABILITATION (RMLF) | 3,294,300         | 29         |
| 360                            | MOTOR VEH. KAV 319E                | 3,056,000         | 27         |
| 400                            | LWANDA - DUNGA ROAD                | 758,800           | 7          |
| 400                            | KIABUYA - KINDA ROAD               | 356,267           | 3          |
| 400                            | KIABUYA - KINDA ROAD               | 356,267           | 3          |
|                                | All Other Projects (35 projects)   | 3,704,169         | 32         |
| <b>TOTAL</b>                   |                                    | <b>11,525,803</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                |            |
|----------------------------|---------------------------------|----------------|------------|
| Code                       | Project Description             | Amount (KShs)  | %          |
| 200                        | OFFICE BUILDING                 | 300,000        | 37         |
| 505                        | WIGA SEC. SCHOOL                | 150,000        | 19         |
| 905                        | KIWA/NYANDIWA PIT LATRINES      | 150,000        | 19         |
| 505                        | NYATAMBE MIXED DAY SEC. SCHOOL  | 150,000        | 19         |
| 905                        | KINDA PIT LATRINE               | 60,000         | 7          |
|                            | All Other Projects (0 projects) | 0              | 0          |
| <b>TOTAL</b>               |                                 | <b>810,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 36.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 62.0  | 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:         | 110.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 123.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 69.5  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 114.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 771 Suneka Town Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: NYANZA

District: KISII

(Values in KShs)

|                        |           |                     |           |                             |     |
|------------------------|-----------|---------------------|-----------|-----------------------------|-----|
| No of Employees:       | 57        | No. of Councillors: | 8         | Business Permit Schedule:   | 8   |
| Total Yearly Salaries: | 6,875,605 | Total Civic Costs:  | 2,330,678 | Business Permit Base Value: | 350 |
| Average/Employee       | 120,625   | Average/Councillor: | 291,335   |                             |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 10,445,539        | 10,445,539        | 100            | 11,359,825        | 108.8            |
| Road Maintenance Levy Fund (RMLF)    | 1,300,000         | 1,000,000         | 76.9           | 1,000,000         | 100.0            |
| Sub-Total                            | 11,745,539        | 11,445,539        | 97.4           | 12,359,825        | 108.0            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 1,050,000         | 1,265,905         | 120.6          | 1,160,000         | 91.6             |
| Market Fees                          | 2,975,000         | 2,543,560         | 85.5           | 2,950,000         | 116.0            |
| Others                               | 1,210,000         | 791,815           | 64.4           | 1,229,000         | 155.2            |
| Sub-Total                            | 5,235,000         | 4,601,280         | 87.9           | 5,339,000         | 116.0            |
| <b>TOTAL REVENUES</b>                | <b>16,980,539</b> | <b>16,046,819</b> | <b>94.5</b>    | <b>17,698,825</b> | <b>110.3</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,383,200         | 2,330,678         | 168.5          | 1,166,200         | 50.0             |
| L A Personnel                        | 6,968,682         | 6,875,605         | 98.7           | 8,280,223         | 120.4            |
| L A Operations                       | 2,680,000         | 3,111,372         | 116.1          | 2,575,000         | 82.8             |
| L A Maintenance                      | 335,000           | 155,827           | 46.5           | 600,000           | 385.0            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>11,366,882</b> | <b>12,473,482</b> | <b>109.7</b>   | <b>12,621,423</b> | <b>101.2</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>5,613,657</b>  | <b>3,573,337</b>  | <b>63.7</b>    | <b>5,077,401</b>  | <b>142.1</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>3,800,000</b>  | <b>1,952,953</b>  | <b>51.4</b>    | <b>3,850,000</b>  | <b>197.1</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>1,813,657</b>  | <b>1,620,384</b>  | <b>89.3</b>    | <b>1,227,401</b>  | <b>75.7</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,800,000</b>  | <b>7,655,261</b>  | <b>425.3</b>   | <b>1,750,000</b>  | <b>22.9</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>13,657</b>     | <b>-6,034,877</b> |                | <b>-522,599</b>   | <b>8.7</b>       |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 400                            | Rehabilitation of roads         | 1,912,953        | 98         |
| 900                            | Toilets                         | 40,000           | 2          |
|                                |                                 | 0                | 0          |
| 0                              |                                 | 0                | 0          |
| 0                              |                                 | 0                | 0          |
|                                | All Other Projects (0 projects) | 0                | 0          |
|                                | <b>TOTAL</b>                    | <b>1,952,953</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                 |                  |            |
|----------------------------|---------------------------------|------------------|------------|
| Code                       | Project Description             | Amount (KShs)    | %          |
| 805                        | Provision of street lighting    | 1,000,000        | 26         |
| 100                        | Valuation roll                  | 850,000          | 22         |
| 405                        | Rehabilitation of Roads         | 500,000          | 13         |
| 905                        | Protection of water Springs     | 500,000          | 13         |
| 405                        | Rehabilitation of Roads         | 450,000          | 12         |
|                            | All Other Projects (4 projects) | 550,000          | 14         |
|                            | <b>TOTAL</b>                    | <b>3,850,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 55.1  | 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                             | 18.7  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 87.9  | Total Local Revenues 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   | 51.4  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 425.3 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 776 Tabaka Town Council**  
**Province: NYANZA Summary Profile Fiscal Year 2006/2007**  
**District: GUCHA**  
(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 60        | No. of Councillors  | 9         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 4,326,895 | Total Civic Costs   | 1,523,215 | Business Permit Base Value | 500 |
| Average/Employee:      | 72,115    | Average/Councillor: | 169,246   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 8,102,114         | 8,102,114         | 100            | 8,786,036         | 108.4            |
| Road Maintenance Levy Fund (RMLF)    | 1,702,500         | 1,702,500         | 100.0          | 2,037,918         | 119.7            |
| Sub-Total                            | 9,804,614         | 9,804,614         | 100.0          | 10,823,954        | 110.4            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 1,932,000         | 851,800           | 44.1           | 2,125,200         | 249.5            |
| Market Fees                          | 1,162,560         | 380,090           | 32.7           | 1,279,200         | 336.6            |
| Others                               | 2,965,440         | 1,278,353         | 40.8           | 3,136,220         | 245.3            |
| Sub-Total                            | 6,060,000         | 2,510,243         | 41.4           | 6,540,620         | 260.6            |
| <b>TOTAL REVENUES</b>                | <b>15,864,614</b> | <b>12,314,857</b> | <b>77.6</b>    | <b>17,364,574</b> | <b>141.0</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 897,000           | 1,523,215         | 169.8          | 1,462,000         | 96.0             |
| L A Personnel                        | 4,785,846         | 4,326,895         | 90.4           | 4,910,101         | 113.5            |
| L A Operations                       | 350,387           | 1,558,711         | 444.9          | 863,920           | 55.4             |
| L A Maintenance                      | 15,000            | 117,732           | 784.9          | 1,301,324         | 1,105.3          |
| <b>TOTAL Recurrent Expenditures</b>  | <b>6,048,233</b>  | <b>7,526,553</b>  | <b>124.4</b>   | <b>8,537,345</b>  | <b>113.4</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>9,816,381</b>  | <b>4,788,304</b>  | <b>48.8</b>    | <b>8,827,229</b>  | <b>184.3</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>4,700,000</b>  | <b>1,840,070</b>  | <b>39.2</b>    | <b>2,482,437</b>  | <b>134.9</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>5,116,381</b>  | <b>2,948,234</b>  | <b>57.6</b>    | <b>6,344,792</b>  | <b>215.2</b>     |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,113,581</b>  | <b>1,153,081</b>  | <b>103.5</b>   | <b>1,224,420</b>  | <b>106.2</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>4,002,800</b>  | <b>1,795,153</b>  | <b>44.8</b>    | <b>5,120,372</b>  | <b>285.2</b>     |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 405                            | Mosache - Kebobora Road          | 306,120          | 17         |
| 405                            | Tabaka Mission - Riasioke Road   | 290,140          | 16         |
| 405                            | Nyabigege - Nyachenge Mkt. Road  | 284,900          | 15         |
| 405                            | Tabaka Sewage - Riobai Road      | 282,400          | 15         |
| 405                            | Nyabigege - Market Road          | 162,500          | 9          |
|                                | All Other Projects (18 projects) | 514,010          | 28         |
|                                | <b>TOTAL</b>                     | <b>1,840,070</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                  |            |
|----------------------------|----------------------------------|------------------|------------|
| Code                       | Project Description              | Amount (KShs)    | %          |
| 405                        | Riasangae - Sae-Nyango           | 344,400          | 14         |
| 405                        | Tabaka Sewage - Riobai Road      | 333,079          | 13         |
| 405                        | Nyachenge Fact- Bokimai Road     | 329,400          | 13         |
| 405                        | Getare - Bokimai - Egetonto Road | 197,400          | 8          |
| 405                        | Tabaka "B" - Riasioke Rd.        | 193,679          | 8          |
|                            | All Other Projects (24 projects) | 1,084,479        | 44         |
|                            | <b>TOTAL</b>                     | <b>2,482,437</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                   | 52.9  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                     | 48.3  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 20.2  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:        | 41.4  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 124.4 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:  | 39.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:      | 103.5 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 781 Taita / Taveta County Council**

**Province: COAST**

**Summary Profile Fiscal Year 2006/2007**

**District: TAITA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 83         | No. of Councillors: | 28        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 21,654,845 | Total Civic Costs:  | 8,082,479 | Business Permit Base Value | 300 |
| Average/Employee:      | 260,902    | Average/Councillor: | 288,660   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 30,838,097        | 30,838,097        | 100            | 33,809,490        | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 30,838,097        | 30,838,097        | 100.0          | 33,809,490        | 109.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 2,000,000         | 0.0              |
| Property Rates                       | 625,000           | 696,704           | 111.5          | 785,000           | 112.7            |
| Single Business Permit               | 4,600,000         | 6,063,605         | 131.8          | 5,500,000         | 90.7             |
| Market Fees                          | 2,875,000         | 1,892,563         | 65.8           | 1,600,000         | 84.5             |
| Others                               | 13,215,900        | 15,174,590        | 111.2          | 13,645,890        | 89.9             |
| Sub-Total                            | 21,315,900        | 23,827,462        | 111.8          | 23,530,890        | 98.8             |
| <b>TOTAL REVENUES</b>                | <b>52,153,997</b> | <b>54,665,559</b> | <b>104.8</b>   | <b>57,340,380</b> | <b>104.9</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 6,850,480         | 8,082,479         | 118.0          | 5,700,360         | 70.5             |
| L A Personnel                        | 13,682,489        | 21,654,845        | 158.3          | 22,786,135        | 105.2            |
| L A Operations                       | 12,291,500        | 9,770,306         | 79.5           | 10,460,514        | 107.1            |
| L A Maintenance                      | 4,210,000         | 1,753,908         | 41.7           | 5,194,500         | 296.2            |
| TOTAL Recurrent Expenditures         | 37,034,469        | 41,261,538        | 111.4          | 44,141,509        | 107.0            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>15,119,528</b> | <b>13,404,021</b> | <b>88.7</b>    | <b>13,198,871</b> | <b>98.5</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>12,800,000</b> | <b>9,873,132</b>  | <b>77.1</b>    | <b>8,000,000</b>  | <b>81.0</b>      |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,319,528</b>  | <b>3,530,889</b>  | <b>152.2</b>   | <b>5,198,871</b>  | <b>147.2</b>     |
| DEBT RESOLUTION REPAYMENTS           | 1,745,654         | 4,278,359         | 245.1          | 4,882,660         | 114.1            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>573,874</b>    | <b>-747,470</b>   |                | <b>316,211</b>    |                  |

**Implemented Projects 2006/2007**

| Code         | Project Description              | Amount (KShs)    | %          |
|--------------|----------------------------------|------------------|------------|
| 999          | Balance C/F                      | 3,432,566        | 35         |
| 505          | Purchase of Civic Car            | 3,008,000        | 30         |
| 300          | Purchase of Computers            | 214,060          | 2          |
| 405          | Constr. Of Singila Bridge        | 188,011          | 2          |
| 405          | Constr. Of Mlamba-Maghoror road  | 183,699          | 2          |
|              | All Other Projects (22 projects) | 2,846,796        | 29         |
| <b>TOTAL</b> |                                  | <b>9,873,132</b> | <b>100</b> |

**Planned Projects 2007/2008**

| Code         | Project Description                     | Amount (KShs)    | %          |
|--------------|-----------------------------------------|------------------|------------|
| 400          | CONSTRUCTION OF MAUNGU LORRY PARK       | 3,050,000        | 38         |
| 999          | WUMINGU MILK COOLING PLANT              | 1,100,000        | 14         |
| 900          | EXTENSION OF MWASIMA NURU WATER PROJECT | 1,050,000        | 13         |
| 400          | CONSTRUCTION OF MLAMBA MAGHOROR ROAD    | 1,000,000        | 13         |
| 500          | CONSTRUCTION OF BONDENI PRE-SCHOOL      | 1,000,000        | 13         |
|              | All Other Projects (1 projects)         | 800,000          | 10         |
| <b>TOTAL</b> |                                         | <b>8,000,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 41.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 34.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 19.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 111.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 111.4 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 77.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 245.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 786 Tana River County Council**

**Province: COAST**

**Summary Profile Fiscal Year 2006/2007**

**District: TANA RIVER**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees       | 37         | No. of Councillors  | 57        | Business Permit Schedule:  | 5   |
| Total Yearly Salaries: | 10,381,617 | Total Civic Costs:  | 9,978,411 | Business Permit Base Value | 200 |
| Average/Employee       | 280,584    | Average/Councillor: | 175,060   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 37,389,902   | 37,389,902       | 100            | 41,050,928   | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 1,100,000    | 2,270,000        | 206.4          | 2,717,223    | 119.7            |
| Sub-Total                            | 38,489,902   | 39,659,902       | 103.0          | 43,768,151   | 110.4            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 5,670,782    | 1,028,041        | 18.1           | 5,670,782    | 55.16            |
| Property Rates                       | 1,800,000    | 6,462,778        | 359.0          | 130,000      | 2.0              |
| Single Business Permit               | 2,500,000    | 1,523,710        | 60.9           | 2,652,000    | 174.0            |
| Market Fees                          | 3,000,000    | 2,885,195        | 96.2           | 2,600,000    | 90.1             |
| Others                               | 7,754,000    | 8,527,283        | 101.7          | 8,381,000    | 98.3             |
| Sub-Total                            | 20,724,782   | 20,427,007       | 98.6           | 19,433,782   | 95.1             |
| <b>TOTAL REVENUES</b>                | 59,214,684   | 60,086,909       | 101.5          | 63,201,933   | 105.2            |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 8,918,800    | 9,978,411        | 111.9          | 9,810,800    | 98.3             |
| L A Personnel                        | 8,309,491    | 10,381,617       | 124.9          | 13,698,447   | 131.9            |
| L A Operations                       | 10,877,664   | 7,603,576        | 69.9           | 14,408,508   | 189.5            |
| L A Maintenance                      | 3,910,000    | 1,077,355        | 27.6           | 4,687,223    | 435.1            |
| TOTAL Recurrent Expenditures         | 32,015,955   | 29,040,959       | 90.7           | 42,604,978   | 146.7            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 27,198,729   | 31,045,950       | 114.1          | 20,596,955   | 66.3             |
| CAPITAL EXPENDITURES                 | 21,603,423   | 15,345,625       | 71.0           | 16,000,000   | 104.3            |
| LOAN REPAYMENTS                      | 0            | 63,336           | 0.0            | 69,336       | 109.5            |
| <b>NET SURPLUS/DEFICITS</b>          | 5,595,306    | 15,636,989       | 279.5          | 4,527,619    | 29.0             |
| DEBT RESOLUTION REPAYMENTS           | 3,169,157    | 4,091,645        | 129.1          | 3,384,432    | 82.7             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 2,426,149    | 11,545,344       | 475.9          | 1,143,187    | 9.9              |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 505                            | SCHOOLS                         | 6,666,189     | 43  |
| 245                            | DISPENSARIES                    | 3,193,094     | 21  |
| 805                            | KAL 133U                        | 1,393,640     | 9   |
| 900                            | PUURCHASE OF PUMP/BORE HOLES    | 1,051,978     | 7   |
| 220                            | GENERATOR HOUSE/OFFICE WIRING   | 1,005,378     | 7   |
|                                | All Other Projects (5 projects) | 2,035,346     | 13  |
| <b>TOTAL</b>                   |                                 | 15,345,625    | 100 |

| Planned Projects 2007/2008 |                                  |               |     |
|----------------------------|----------------------------------|---------------|-----|
| Code                       | Project Description              | Amount (KShs) | %   |
| 805                        | COUNCIL VEHICLE REHABILITATION   | 2,500,000     | 16  |
| 260                        | OPEN AIR MARKET                  | 1,000,000     | 6   |
| 999                        | HOLA STADIUM                     | 700,000       | 4   |
| 600                        | SLAUGHTER SLAB                   | 650,000       | 4   |
| 505                        | ARAP MOI PRIMARY SCHOOL          | 500,000       | 3   |
|                            | All Other Projects (32 projects) | 10,650,000    | 67  |
| <b>TOTAL</b>               |                                  | 16,000,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 32.1  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 48.1  | 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         | 98.6  | Total Local Revenues 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   | 71.0  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 129.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 791 Taveta Town Council**

**Province: COAST**

**Summary Profile Fiscal Year 2006/2007**

**District: TAITA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 64         | No. of Councillors: | 8         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 14,627,294 | Total Civic Costs:  | 3,929,554 | Business Permit Base Value | 500 |
| Average/Employee:      | 228,551    | Average/Councillor: | 491,194   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 15,337,932        | 15,337,932        | 100            | 16,775,513        | 109.4            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 15,337,932        | 15,337,932        | 100.0          | 16,775,513        | 109.4            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 1,696,730         | 403,478           | 23.8           | 0                 | 0.0              |
| Property Rates                       | 280,000           | 679,178           | 242.6          | 2,016,730         | 296.9            |
| Single Business Permit               | 3,000,000         | 2,698,700         | 90.0           | 3,250,000         | 120.4            |
| Market Fees                          | 3,596,980         | 3,428,329         | 95.3           | 3,630,681         | 105.9            |
| Others                               | 11,063,700        | 19,044,873        | 160.0          | 11,905,004        | 62.5             |
| Sub-Total                            | 19,637,410        | 26,254,558        | 133.7          | 20,802,415        | 79.2             |
| <b>TOTAL REVENUES</b>                | <b>34,975,342</b> | <b>41,592,490</b> | <b>118.9</b>   | <b>37,577,928</b> | <b>90.3</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 2,944,968         | 3,929,554         | 133.4          | 2,633,526         | 67.0             |
| L A Personnel                        | 9,484,294         | 14,627,294        | 154.2          | 15,647,914        | 107.0            |
| L A Operations                       | 5,972,964         | 8,069,123         | 135.1          | 5,749,259         | 71.3             |
| L A Maintenance                      | 2,028,509         | 464,760           | 22.9           | 591,307           | 127.2            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>20,430,735</b> | <b>27,090,731</b> | <b>132.6</b>   | <b>24,622,006</b> | <b>90.9</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>14,544,607</b> | <b>14,501,759</b> | <b>99.7</b>    | <b>12,955,922</b> | <b>89.3</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>11,387,592</b> | <b>8,060,599</b>  | <b>70.8</b>    | <b>11,745,922</b> | <b>145.7</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>3,157,015</b>  | <b>6,441,160</b>  | <b>204.0</b>   | <b>1,210,000</b>  | <b>18.8</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,750,000</b>  | <b>9,997,608</b>  | <b>363.5</b>   | <b>1,200,000</b>  | <b>12.0</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>407,015</b>    | <b>-3,556,448</b> |                | <b>10,000</b>     |                  |

| Implemented Projects 2006/2007 |                                                    |                  |            |
|--------------------------------|----------------------------------------------------|------------------|------------|
| Code                           | Project Description                                | Amount (KShs)    | %          |
| 100                            | Preparation of Valuation                           | 1,000,000        | 12         |
| 205                            | Extension of Council Office                        | 868,543          | 11         |
| 315                            | Purchase of Computer                               | 664,172          | 8          |
| 405                            | Supply of quarry waste, spreading, and supervision | 499,728          | 6          |
| 505                            | Planning of Bura Ndogo /Surveying                  | 499,133          | 6          |
|                                | All Other Projects (41 projects)                   | 4,529,023        | 56         |
|                                | <b>TOTAL</b>                                       | <b>8,060,599</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                   |                   |            |
|----------------------------|-----------------------------------|-------------------|------------|
| Code                       | Project Description               | Amount (KShs)     | %          |
| 250                        | COMPLETION OF RESIDENTIAL HOUSES  | 3,000,000         | 26         |
| 505                        | COMPLETION OF PRE/PRIMARY SCHOOLS | 1,090,987         | 9          |
| 405                        | OPENING ROADS-BURA NDOGO          | 1,090,987         | 9          |
| 900                        | LERUKENGE WATER PROJECT           | 1,090,987         | 9          |
| 100                        | PLANNING OF INFORMAL SETTLEMENT   | 1,090,987         | 9          |
|                            | All Other Projects (9 projects)   | 4,381,974         | 37         |
|                            | <b>TOTAL</b>                      | <b>11,745,922</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 39.1  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 61.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 14.5  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 133.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 132.6 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 70.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 363.5 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 796 Teso County Council**  
**Summary Profile Fiscal Year 2006/2007**  
 (Values in KShs)

**Province: WESTERN** **District: TESO**

|                       |           |                    |           |                            |     |
|-----------------------|-----------|--------------------|-----------|----------------------------|-----|
| No of Employees       | 31        | No of Councillors  | 28        | Business Permit Schedule   | 9   |
| Total Yearly Salaries | 8,653,326 | Total Civic Costs  | 3,772,314 | Business Permit Base Value | 400 |
| Average/Employee      | 279,140   | Average/Councillor | 134,726   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 24,767,862        | 24,767,862        | 100            | 27,094,648        | 109.4            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 2,309,123         | 0.0            | 2,037,917         | 88.3             |
| Sub-Total                            | 24,767,862        | 27,076,985        | 109.3          | 29,132,565        | 107.6            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 2,270,000         | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 945,000           | 1,641,100         | 173.7          | 973,000           | 59.3             |
| Market Fees                          | 750,000           | 721,760           | 96.2           | 840,000           | 116.4            |
| Others                               | 5,837,000         | 5,218,874         | 449.9          | 1,160,000         | 22.2             |
| Sub-Total                            | 9,802,000         | 7,581,734         | 77.3           | 2,973,000         | 39.2             |
| <b>TOTAL REVENUES</b>                | <b>34,569,862</b> | <b>34,658,719</b> | <b>100.3</b>   | <b>32,105,565</b> | <b>92.6</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 4,780,200         | 3,772,314         | 78.9           | 3,719,200         | 98.6             |
| L A Personnel                        | 7,576,456         | 8,653,326         | 114.2          | 10,320,281        | 119.3            |
| L A Operations                       | 2,770,000         | 3,639,103         | 131.4          | 2,468,700         | 67.8             |
| L A Maintenance                      | 1,068,000         | 467,816           | 43.8           | 725,000           | 155.0            |
| TOTAL Recurrent Expenditures         | 16,194,656        | 16,532,559        | 102.1          | 17,233,181        | 104.2            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>18,375,206</b> | <b>18,126,160</b> | <b>98.6</b>    | <b>14,872,384</b> | <b>82.0</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>11,953,572</b> | <b>11,737,237</b> | <b>98.2</b>    | <b>10,608,284</b> | <b>90.4</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>6,421,634</b>  | <b>6,388,923</b>  | <b>99.5</b>    | <b>4,264,100</b>  | <b>66.7</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>3,832,200</b>  | <b>8,468,363</b>  | <b>221.0</b>   | <b>4,143,282</b>  | <b>48.9</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>2,589,434</b>  | <b>-2,079,440</b> |                | <b>120,818</b>    |                  |

| Implemented Projects 2006/2007 |                                     |                   |            |
|--------------------------------|-------------------------------------|-------------------|------------|
| Code                           | Project Description                 | Amount (KShs)     | %          |
| 405                            | Access Roads maintenance            | 3,521,647         | 30         |
| 240                            | Aboloi Dispensary (Construction)    | 2,574,095         | 22         |
| 240                            | Amaase Dispensary (Construction)    | 2,262,619         | 19         |
| 210                            | Koholya Mortuary (Purchase of Land) | 612,500           | 5          |
| 260                            | Lukolis Market (Purchase of Land)   | 228,000           | 2          |
|                                | All Other Projects (27 projects)    | 2,538,376         | 22         |
|                                | <b>TOTAL</b>                        | <b>11,737,237</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 405                        | Rehabilitation of Roads          | 2,717,223         | 26         |
| 210                        | Construction of Mortuary         | 2,000,000         | 19         |
| 500                        | Construction of Polytechnic      | 1,200,000         | 11         |
| 265                        | Rehabilitation of Markets        | 600,000           | 6          |
| 105                        | Renovation of Council Houses     | 541,061           | 5          |
|                            | All Other Projects (16 projects) | 3,550,000         | 33         |
|                            | <b>TOTAL</b>                     | <b>10,608,284</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 43.9  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 40.2  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 22.8  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 77.3  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 102.1 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 98.2  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 221.0 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 801 Tharaka County Council**

**Province: EASTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: THARAKA**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 35        | No. of Councillors: | 25        | Business Permit Schedule:  | 9   |
| Total Yearly Salaries: | 3,494,750 | Total Civic Costs:  | 3,969,100 | Business Permit Base Value | 400 |
| Average/Employee:      | 99,850    | Average/Councillor: | 158,764   |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 17,342,375   | 17,342,375       | 100            | 18,926,613   | 109.1            |
| Road Maintenance Levy Fund (RMLF)    | 1,288,200    | 1,104,855        | 85.8           | 711,790      | 64.4             |
| Sub-Total                            | 18,630,575   | 18,447,230       | 99.0           | 19,638,403   | 106.5            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 462,800      | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 0            | 0                | 0.0            | 0            | 0.0              |
| Single Business Permit               | 2,648,900    | 2,499,230        | 94.3           | 2,350,138    | 94.0             |
| Market Fees                          | 1,839,200    | 2,990,450        | 162.6          | 2,750,000    | 92.0             |
| Others                               | 3,943,840    | 7,075,037        | 129.7          | 5,453,800    | 77.1             |
| Sub-Total                            | 8,894,740    | 12,564,717       | 141.3          | 10,553,938   | 84.0             |
| <b>TOTAL REVENUES</b>                | 27,525,315   | 31,011,947       | 112.7          | 30,192,341   | 97.4             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 4,817,000    | 3,969,100        | 82.4           | 5,788,800    | 145.8            |
| L A Personnel                        | 7,239,893    | 3,494,750        | 48.3           | 11,358,879   | 325.0            |
| L A Operations                       | 4,679,160    | 3,670,414        | 78.4           | 5,448,400    | 148.4            |
| L A Maintenance                      | 389,000      | 501,621          | 129.0          | 920,000      | 183.4            |
| TOTAL Recurrent Expenditures         | 17,125,053   | 11,635,885       | 67.9           | 23,516,079   | 202.1            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 10,400,262   | 19,376,062       | 186.3          | 6,676,262    | 34.5             |
| CAPITAL EXPENDITURES                 | 8,305,700    | 8,305,700        | 100.0          | 7,117,098    | 85.7             |
| LOAN REPAYMENTS                      | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 2,094,562    | 11,070,362       | 528.5          | -440,836     |                  |
| DEBT RESOLUTION REPAYMENTS           | 1,800,362    | 2,600,492        | 144.4          | 1,138,680    | 43.8             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 294,200      | 8,469,870        | 2,878.9        | -1,579,516   |                  |

| Implemented Projects 2006/2007 |                                 |               |     |
|--------------------------------|---------------------------------|---------------|-----|
| Code                           | Project Description             | Amount (KShs) | %   |
| 500                            | SCHOOL REHABILITATION           | 2,100,000     | 25  |
| 245                            | HEALTH INFRASTRUCTURE           | 2,050,000     | 25  |
| 400                            | ROAD MEINTENANCE                | 1,855,700     | 22  |
| 360                            | MOTOR VEHICLE                   | 1,700,000     | 20  |
| 350                            | MOTOR CYCLES                    | 600,000       | 7   |
|                                | All Other Projects (0 projects) | 0             | 0   |
|                                | <b>TOTAL</b>                    | 8,305,700     | 100 |

| Planned Projects 2007/2008 |                                 |               |     |
|----------------------------|---------------------------------|---------------|-----|
| Code                       | Project Description             | Amount (KShs) | %   |
| 500                        | REHABILITATION OF SCHOOL        | 2,702,664     | 38  |
| 992                        | CONSTRUCTION OF ROADS           | 2,702,644     | 38  |
| 206                        | CONTRUCTION OFCOUNTY HALL       | 1,000,000     | 14  |
| 993                        | ROAD CONTRUCTION                | 711,790       | 10  |
|                            |                                 | 0             | 0   |
|                            | All Other Projects (0 projects) | 0             | 0   |
|                            | <b>TOTAL</b>                    | 7,117,098     | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 47.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 39.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 34.1  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 141.3 | 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:   | 100.0 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 144.4 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 806 Thika County Council**  
**Summary Profile Fiscal Year 2006/2007**  
 Province: CENTRAL District: THIKA  
 (Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 216        | No. of Councillors: | 24         | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 46,744,302 | Total Civic Costs:  | 13,953,334 | Business Permit Base Value | 500 |
| Average/Employee:      | 216,409    | Average/Councillor: | 581,389    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 74,704,468         | 74,704,468         | 100            | 82,052,841         | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Sub-Total                            | 74,704,468         | 74,704,468         | 100.0          | 82,052,841         | 109.8            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 536,473            | 44,460             | 8.3            | 536,473            | 1,206.6          |
| Property Rates                       | 741,000            | 968,674            | 130.7          | 1,095,608          | 113.1            |
| Single Business Permit               | 21,300,000         | 19,920,183         | 93.5           | 23,030,000         | 115.6            |
| Market Fees                          | 3,500,000          | 4,578,095          | 130.8          | 4,572,630          | 99.9             |
| Others                               | 25,728,672         | 31,361,726         | 113.7          | 27,582,000         | 87.9             |
| Sub-Total                            | 51,806,145         | 56,873,138         | 109.8          | 56,816,711         | 99.9             |
| <b>TOTAL REVENUES</b>                | <b>126,510,613</b> | <b>131,577,606</b> | <b>104.0</b>   | <b>138,869,552</b> | <b>105.5</b>     |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 12,836,600         | 13,953,334         | 108.7          | 12,138,600         | 87.0             |
| L A Personnel                        | 30,617,196         | 46,744,302         | 152.7          | 48,119,022         | 102.9            |
| L A Operations                       | 20,005,288         | 24,514,849         | 122.5          | 22,245,000         | 90.7             |
| L A Maintenance                      | 1,660,000          | 3,136,476          | 188.9          | 2,317,000          | 73.9             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>65,119,084</b>  | <b>88,348,961</b>  | <b>135.7</b>   | <b>84,819,622</b>  | <b>96.0</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>61,391,529</b>  | <b>43,228,645</b>  | <b>70.4</b>    | <b>54,049,930</b>  | <b>125.0</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>29,905,449</b>  | <b>26,356,978</b>  | <b>88.1</b>    | <b>37,800,000</b>  | <b>143.4</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>           | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>31,486,080</b>  | <b>16,871,667</b>  | <b>53.6</b>    | <b>16,249,930</b>  | <b>96.3</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>12,652,000</b>  | <b>11,285,790</b>  | <b>89.2</b>    | <b>14,680,000</b>  | <b>130.1</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>18,834,080</b>  | <b>5,585,877</b>   | <b>29.7</b>    | <b>1,569,930</b>   | <b>28.1</b>      |

| Implemented Projects 2006/2007 |                                             |                   |            |
|--------------------------------|---------------------------------------------|-------------------|------------|
| Code                           | Project Description                         | Amount (KShs)     | %          |
| 999                            | STRATEGIC PLAN                              | 2,783,130         | 11         |
| 360                            | PURCHASE OF VEHICLE                         | 2,720,505         | 10         |
| 300                            | PURCHASE OF COMPUTING & INFORMATION SYSTEMS | 2,044,580         | 8          |
| 265                            | OPEN AIR MARKET                             | 1,228,716         | 5          |
| 800                            | BUS PARKS                                   | 1,047,287         | 4          |
|                                | All Other Projects (62 projects)            | 16,532,760        | 63         |
|                                | <b>TOTAL</b>                                | <b>26,356,978</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                          |                   |            |
|----------------------------|------------------------------------------|-------------------|------------|
| Code                       | Project Description                      | Amount (KShs)     | %          |
| 300                        | SUPPORT TO COMMUNITY PROGRAMMES          | 4,500,000         | 12         |
| 360                        | CIVIC CAR                                | 2,500,000         | 7          |
| 100                        | VALUATION ROLL                           | 2,000,000         | 5          |
| 305                        | PURCHASE OF COMPUTER EQUIPMENT AND OTHER | 1,800,000         | 5          |
| 260                        | 14 FALLS CURIO MARKET                    | 1,650,000         | 4          |
|                            | All Other Projects (57 projects)         | 25,350,000        | 67         |
|                            | <b>TOTAL</b>                             | <b>37,800,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 45.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 33.4  | 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:         | 109.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 135.7 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 88.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 89.2  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 811 Thika Municipal Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: CENTRAL

District: THIKA

(Values in KShs)

|                       |             |                    |            |                            |     |
|-----------------------|-------------|--------------------|------------|----------------------------|-----|
| No of Employees       | 578         | No of Councillors  | 16         | Business Permit Schedule   | 12  |
| Total Yearly Salaries | 156,800,560 | Total Civic Costs  | 12,132,187 | Business Permit Base Value | 700 |
| Average/Employee      | 271,281     | Average/Councillor | 758,262    |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 55,684,457   | 55,684,457       | 100            | 61,489,711   | 110.4            |
| Road Maintenance Levy Fund (RMLF)    | 6,326,263    | 6,269,028        | 99.1           | 12,559,228   | 200.3            |
| Sub-Total                            | 62,010,720   | 61,953,485       | 99.9           | 74,048,939   | 119.5            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 12,133,000   | 4,260,507        | 35.1           | 12,343,743   | 289.7            |
| Property Rates                       | 35,000,000   | 53,984,912       | 154.2          | 35,000,000   | 64.8             |
| Single Business Permit               | 20,600,000   | 25,958,900       | 126.0          | 20,670,000   | 79.6             |
| Market Fees                          | 9,566,441    | 17,928,380       | 187.4          | 15,542,637   | 86.7             |
| Others                               | 160,598,400  | 202,265,884      | 111.5          | 181,431,400  | 89.7             |
| Sub-Total                            | 237,897,841  | 304,398,583      | 128.0          | 264,987,780  | 87.1             |
| <b>TOTAL REVENUES</b>                | 299,908,561  | 366,352,068      | 122.2          | 339,036,719  | 92.5             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 14,194,301   | 12,132,187       | 85.5           | 15,848,748   | 130.6            |
| L A Personnel                        | 94,041,496   | 156,800,560      | 166.7          | 119,760,540  | 76.4             |
| L A Operations                       | 107,264,400  | 106,334,934      | 99.1           | 108,099,061  | 101.7            |
| L A Maintenance                      | 28,626,000   | 51,222,823       | 178.9          | 36,356,568   | 71.0             |
| <b>TOTAL Recurrent Expenditures</b>  | 244,126,197  | 326,490,504      | 133.7          | 280,064,917  | 85.8             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 55,782,364   | 39,861,564       | 71.5           | 58,971,802   | 147.9            |
| <b>CAPITAL EXPENDITURES</b>          | 54,708,729   | 27,241,329       | 49.8           | 18,528,414   | 68.0             |
| <b>LOAN REPAYMENTS</b>               | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 1,073,635    | 12,620,235       | 1,175.5        | 40,443,388   | 320.5            |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | 10,052,207   | 6,960,394        | 69.2           | 38,838,423   | 558.0            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | -8,978,572   | 5,659,841        |                | 1,604,965    | 28.4             |

| Implemented Projects 2006/2007 |                                          |               |     |
|--------------------------------|------------------------------------------|---------------|-----|
| Code                           | Project Description                      | Amount (KShs) | %   |
| 400                            | Upgrading of Bidco road                  | 5,189,246     | 19  |
| 405                            | Roads rehabilitation                     | 4,093,229     | 15  |
| 405                            | Upgrading of kiboko road                 | 2,508,011     | 9   |
| 305                            | Purchase of Computers                    | 2,255,800     | 8   |
| 230                            | Street lighting - Kamenu-Kiganjo rd-Komu | 1,626,529     | 6   |
|                                | All Other Projects (20 projects)         | 11,568,514    | 42  |
|                                | <b>TOTAL</b>                             | 27,241,329    | 100 |

| Planned Projects 2007/2008 |                                    |               |     |
|----------------------------|------------------------------------|---------------|-----|
| Code                       | Project Description                | Amount (KShs) | %   |
| 405                        | Improvement of infrastructure      | 5,649,166     | 30  |
| 240                        | Construction of a Maternity Clinic | 1,500,000     | 8   |
| 210                        | Ward office and social Hall        | 1,092,280     | 6   |
| 900                        | Storm water drainage               | 1,000,000     | 5   |
| 220                        | Murraming of Jua Kali ground       | 1,000,000     | 5   |
|                            | All Other Projects (21 projects)   | 8,286,968     | 45  |
|                            | <b>TOTAL</b>                       | 18,528,414    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 36.2  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 81.9  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 3.7   | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 128.0 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 133.7 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 49.8  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 69.2  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 816 Trans Mara County Council**

**Province: RIFT VALLEY**

**Summary Profile Fiscal Year 2006/2007**

**District: TRANS MARA**

(Values in KShs)

|                       |            |                    |            |                            |     |
|-----------------------|------------|--------------------|------------|----------------------------|-----|
| No. of Employees      | 257        | No of Councillors  | 38         | Business Permit Schedule   | 7   |
| Total Yearly Salaries | 38,325,667 | Total Civic Costs  | 10,530,061 | Business Permit Base Value | 300 |
| Average/Employee      | 149,127    | Average/Councillor | 277,107    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 31,894,651         | 31,894,651         | 100            | 34,968,967         | 109.6            |
| Road Maintenance Levy Fund (RMLF)    | 0                  | 3,104,855          | 0.0            | 1,911,799          | 61.6             |
| Sub-Total                            | 31,894,651         | 34,999,506         | 109.7          | 36,880,766         | 105.4            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 1,200,000          | 0                  | 0.0            | 0                  | 0.0              |
| Property Rates                       | 0                  | 0                  | 0.0            | 0                  | 0.0              |
| Single Business Permit               | 2,000,000          | 3,484,485          | 174.2          | 3,000,000          | 86.1             |
| Market Fees                          | 1,020,000          | 1,775,680          | 174.1          | 2,700,000          | 152.1            |
| Others                               | 49,248,337         | 79,386,866         | 123.2          | 64,438,826         | 81.2             |
| Sub-Total                            | 53,468,337         | 84,647,031         | 158.3          | 70,138,826         | 82.9             |
| <b>TOTAL REVENUES</b>                | <b>85,362,988</b>  | <b>119,646,537</b> | <b>140.2</b>   | <b>107,019,592</b> | <b>89.4</b>      |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 10,609,000         | 10,530,061         | 99.3           | 10,002,000         | 95.0             |
| L A Personnel                        | 35,750,000         | 38,325,667         | 107.2          | 30,486,129         | 79.5             |
| L A Operations                       | 8,710,000          | 28,429,459         | 326.4          | 22,430,400         | 78.9             |
| L A Maintenance                      | 3,931,000          | 1,366,365          | 34.8           | 6,872,799          | 503.0            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>59,000,000</b>  | <b>78,651,552</b>  | <b>133.3</b>   | <b>69,791,328</b>  | <b>88.7</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>26,362,988</b>  | <b>40,994,985</b>  | <b>155.5</b>   | <b>37,228,264</b>  | <b>90.8</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>31,816,685</b>  | <b>20,022,949</b>  | <b>62.9</b>    | <b>16,770,000</b>  | <b>83.8</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>           | <b>0</b>           | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>-5,453,697</b>  | <b>20,972,036</b>  |                | <b>20,458,264</b>  | <b>97.6</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>5,400,100</b>   | <b>16,535,282</b>  | <b>306.2</b>   | <b>10,701,960</b>  | <b>64.7</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-10,853,797</b> | <b>4,436,754</b>   |                | <b>9,756,304</b>   | <b>219.9</b>     |

| Implemented Projects 2006/2007 |                                     |                   |            |
|--------------------------------|-------------------------------------|-------------------|------------|
| Code                           | Project Description                 | Amount (KShs)     | %          |
| 200                            | Construction of office headquarters | 4,547,459         | 23         |
| 400                            | Materials for Road projects         | 3,767,193         | 19         |
| 500                            | Materials for schools projects      | 3,532,958         | 18         |
| 240                            | Materials for Health projects       | 2,591,522         | 13         |
| 900                            | Materials for water projects        | 2,237,957         | 11         |
|                                | All Other Projects (7 projects)     | 3,345,860         | 17         |
|                                | <b>TOTAL</b>                        | <b>20,022,949</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                         |                   |            |
|----------------------------|-----------------------------------------|-------------------|------------|
| Code                       | Project Description                     | Amount (KShs)     | %          |
| 200                        | Headquarters office                     | 6,000,000         | 36         |
| 100                        | Consultancy fees for strategic planning | 1,000,000         | 6          |
| 100                        | Consultancy fee for valuation roll      | 1,000,000         | 6          |
| 320                        | Fittings for Headquarters               | 500,000           | 3          |
| 999                        | Road Maintenance                        | 417,600           | 2          |
|                            | All Other Projects (19 projects)        | 7,852,400         | 47         |
|                            | <b>TOTAL</b>                            | <b>16,770,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 51.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 83.1  | 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         | 158.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 133.3 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 62.9  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 306.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



# L A CODE: 821 Turkana County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2006/2007

District: TURKANA

(Values in KShs)

|                         |           |                     |            |                            |     |
|-------------------------|-----------|---------------------|------------|----------------------------|-----|
| Number of Employees:    | 23        | No. of Councillors: | 72         | Business Permit Schedule:  | 10  |
| Annual Yearly Salaries: | 5,542,440 | Total Civic Costs:  | 24,738,260 | Business Permit Base Value | 500 |
| Age/Employee:           | 240,976   | Average/Councillor: | 343,587    |                            |     |

|                                        | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|----------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                        | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                        |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>    |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF)   | 79,556,369        | 79,556,369        | 100            | 87,486,299        | 110.0            |
| Local Maintenance Levy Fund (RMLF)     | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                              | 79,556,369        | 79,556,369        | 100.0          | 87,486,299        | 110.0            |
| <b>Local Revenues</b>                  |                   |                   |                |                   |                  |
| Local Rates (LOR)                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                         | 0                 | 0                 | 0.0            | 3,580,000         | 0.0              |
| Single Business Permit                 | 4,900,000         | 2,467,700         | 50.4           | 1,600,000         | 64.8             |
| Market Fees                            | 7,400,000         | 339,970           | 4.6            | 750,000           | 220.6            |
| Others                                 | 6,010,100         | 7,387,790         | 170.0          | 4,344,905         | 58.8             |
| Sub-Total                              | 18,310,100        | 10,195,460        | 55.7           | 10,274,905        | 100.8            |
| <b>TOTAL REVENUES</b>                  | <b>97,866,469</b> | <b>89,751,829</b> | <b>91.7</b>    | <b>97,761,204</b> | <b>108.9</b>     |
| <b>EXPENDITURES</b>                    |                   |                   |                |                   |                  |
| Civic                                  | 17,823,800        | 24,738,260        | 138.8          | 20,271,800        | 81.9             |
| Capital Personnel                      | 10,028,970        | 5,542,440         | 55.3           | 9,470,665         | 170.9            |
| Capital Operations                     | 9,814,000         | 20,437,283        | 208.2          | 11,398,092        | 55.8             |
| Capital Maintenance                    | 29,840,000        | 3,115,121         | 10.4           | 899,000           | 28.9             |
| <b>TOTAL Recurrent Expenditures</b>    | <b>67,506,770</b> | <b>53,833,104</b> | <b>79.7</b>    | <b>42,039,557</b> | <b>78.1</b>      |
| <b>CURRENT SURPLUS/DEFICITS</b>        | <b>30,359,699</b> | <b>35,918,725</b> | <b>118.3</b>   | <b>55,721,647</b> | <b>155.1</b>     |
| <b>CAPITAL EXPENDITURES</b>            | <b>28,240,000</b> | <b>28,396,301</b> | <b>100.6</b>   | <b>48,685,445</b> | <b>171.4</b>     |
| <b>FINANCIAL REPAYMENTS</b>            | <b>500,000</b>    | <b>0</b>          | <b>0.0</b>     | <b>5,964,617</b>  | <b>0.0</b>       |
| <b>CURRENT SURPLUS/DEFICITS</b>        | <b>2,619,699</b>  | <b>7,522,424</b>  | <b>287.1</b>   | <b>1,071,585</b>  | <b>14.2</b>      |
| <b>FINANCIAL RESOLUTION REPAYMENTS</b> | <b>9,734,033</b>  | <b>3,557,756</b>  | <b>36.5</b>    | <b>5,964,617</b>  | <b>167.7</b>     |
| <b>COMMITTED SURPLUS/DEFICITS</b>      | <b>-7,114,334</b> | <b>3,964,668</b>  |                | <b>-4,893,032</b> |                  |

| Implemented Projects 2006/2007 |                                  |                   |            |
|--------------------------------|----------------------------------|-------------------|------------|
| Code                           | Project Description              | Amount (KShs)     | %          |
| 00                             | Bursaries                        | 7,954,935         | 28         |
| 60                             | Kakuma modern market             | 4,000,000         | 14         |
| 00                             | Namukuse primary school          | 2,400,000         | 8          |
| 99                             | Turkana south game reserve       | 2,000,000         | 7          |
| 00                             | Office computerisation           | 1,600,000         | 6          |
|                                | All Other Projects (19 projects) | 10,441,366        | 37         |
|                                | <b>TOTAL</b>                     | <b>28,396,301</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                   |            |
|----------------------------|----------------------------------|-------------------|------------|
| Code                       | Project Description              | Amount (KShs)     | %          |
| 000                        | Purchase of 2 Vehicles           | 10,000,000        | 21         |
| 000                        | Bursary Provision                | 8,600,000         | 18         |
| 000                        | Turkana South Game Reserve       | 4,000,000         | 8          |
| 000                        | Valuation Roll & By-Law          | 2,300,000         | 5          |
| 000                        | Capacity Building                | 2,000,000         | 4          |
|                            | All Other Projects (21 projects) | 21,785,445        | 45         |
|                            | <b>TOTAL</b>                     | <b>48,685,445</b> | <b>100</b> |

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| Personnel Ratio:                         | 28.9  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| Capital Ratio:                           | 29.6  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Ratio:                                   | 46.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Revenue Performance Ratio:               | 55.7  | Total Local Revenues 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:   | 100.6 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Resolution Performance Ratio:            | 36.5  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 826 Ugunja Town Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: SIAYA**

(Values in KShs)

|                       |           |                    |           |                            |     |
|-----------------------|-----------|--------------------|-----------|----------------------------|-----|
| No of Employees       | 16        | No of Councillors  | 8         | Business Permit Schedule   | 9   |
| Total Yearly Salaries | 4,850,862 | Total Civic Costs  | 1,366,200 | Business Permit Base Value | 400 |
| Average/Employee      | 303,179   | Average/Councillor | 170,775   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 7,951,083         | 7,951,083         | 100            | 8,612,980         | 108.3            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 7,951,083         | 7,951,083         | 100.0          | 8,612,980         | 108.3            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 114,000           | 0.0              |
| Single Business Permit               | 1,200,000         | 1,598,565         | 133.2          | 1,064,000         | 66.6             |
| Market Fees                          | 1,000,000         | 1,869,730         | 187.0          | 1,292,000         | 69.1             |
| Others                               | 1,815,900         | 2,629,697         | 121.4          | 2,166,912         | 82.4             |
| Sub-Total                            | 4,015,900         | 6,097,992         | 151.8          | 4,636,912         | 76.0             |
| <b>TOTAL REVENUES</b>                | <b>11,966,983</b> | <b>14,049,075</b> | <b>117.4</b>   | <b>13,249,892</b> | <b>94.3</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,379,600         | 1,366,200         | 99.0           | 1,289,600         | 94.4             |
| L A Personnel                        | 3,740,472         | 4,850,862         | 129.7          | 5,424,229         | 111.8            |
| L A Operations                       | 2,300,000         | 3,927,968         | 170.8          | 2,083,000         | 53.0             |
| L A Maintenance                      | 120,000           | 950,680           | 792.2          | 478,000           | 50.3             |
| TOTAL Recurrent Expenditures         | 7,540,072         | 11,095,710        | 147.2          | 9,274,829         | 83.6             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>4,426,911</b>  | <b>2,953,365</b>  | <b>66.7</b>    | <b>3,975,063</b>  | <b>134.6</b>     |
| CAPITAL EXPENDITURES                 | 3,750,000         | 2,122,189         | 56.6           | 3,500,000         | 164.9            |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>676,911</b>    | <b>831,176</b>    | <b>122.8</b>   | <b>475,063</b>    | <b>57.2</b>      |
| DEBT RESOLUTION REPAYMENTS           | 626,901           | 784,619           | 125.2          | 444,069           | 56.6             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>50,010</b>     | <b>46,557</b>     | <b>93.1</b>    | <b>30,994</b>     | <b>66.6</b>      |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 300                            | OFFICE AUTOMATION               | 700,000          | 33         |
| 500                            | EDUCATION                       | 412,489          | 19         |
| 200                            | OFFICE CONSTRUCTION             | 309,780          | 15         |
| 900                            | WATER REHABILITATION            | 308,040          | 15         |
| 900                            | MODERN TOILET                   | 131,880          | 6          |
|                                | All Other Projects (3 projects) | 260,000          | 12         |
| <b>TOTAL</b>                   |                                 | <b>2,122,189</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                  |            |
|----------------------------|----------------------------------|------------------|------------|
| Code                       | Project Description              | Amount (KShs)    | %          |
| 905                        | OFFICE BUILDING                  | 1,000,000        | 29         |
| 905                        | OFFICE FURNITURE                 | 600,000          | 17         |
| 905                        | ECD PROJECT                      | 300,000          | 9          |
| 900                        | OPENING UP OF ROADS              | 300,000          | 9          |
| 905                        | MBOSIE HEALTH CENTER             | 250,000          | 7          |
|                            | All Other Projects (10 projects) | 1,050,000        | 30         |
| <b>TOTAL</b>               |                                  | <b>3,500,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 45.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 39.3  | 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         | 151.8 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 147.2 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 56.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 125.2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 831 Ukwala Town Council**

**Province: NYANZA**

**Summary Profile Fiscal Year 2006/2007**

**District: SIAYA**

(Values in KShs)

|                        |           |                     |           |                            |     |
|------------------------|-----------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 30        | No. of Councillors: | 10        | Business Permit Schedule:  | 8   |
| Total Yearly Salaries: | 4,164,285 | Total Civic Costs:  | 1,279,600 | Business Permit Base Value | 350 |
| Average/Employee:      | 138,810   | Average/Councillor: | 127,960   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 9,639,754         | 9,639,754         | 100            | 10,456,869        | 108.5            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 9,639,754         | 9,639,754         | 100.0          | 10,456,869        | 108.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Property Rates                       | 0                 | 0                 | 0.0            | 105,275           | 0.0              |
| Single Business Permit               | 1,100,000         | 1,081,220         | 98.3           | 1,112,000         | 102.8            |
| Market Fees                          | 890,000           | 907,699           | 102.0          | 850,000           | 93.6             |
| Others                               | 876,200           | 972,460           | 93.4           | 1,041,038         | 107.1            |
| Sub-Total                            | 2,866,200         | 2,961,379         | 103.3          | 3,108,313         | 105.0            |
| <b>TOTAL REVENUES</b>                | <b>12,505,954</b> | <b>12,601,133</b> | <b>100.8</b>   | <b>13,565,182</b> | <b>107.7</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,309,600         | 1,279,600         | 97.7           | 1,630,510         | 127.4            |
| L A Personnel                        | 3,693,226         | 4,164,285         | 112.8          | 4,392,641         | 105.5            |
| L A Operations                       | 1,173,000         | 1,041,000         | 88.7           | 1,606,000         | 154.3            |
| L A Maintenance                      | 867,180           | 867,180           | 100.0          | 795,000           | 91.7             |
| TOTAL Recurrent Expenditures         | 7,043,006         | 7,352,065         | 104.4          | 8,424,151         | 114.6            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>5,462,948</b>  | <b>5,249,068</b>  | <b>96.1</b>    | <b>5,141,031</b>  | <b>97.9</b>      |
| CAPITAL EXPENDITURES                 | 2,892,311         | 2,257,500         | 78.1           | 3,137,200         | 139.0            |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,570,637</b>  | <b>2,991,568</b>  | <b>116.4</b>   | <b>2,003,831</b>  | <b>67.0</b>      |
| DEBT RESOLUTION REPAYMENTS           | 1,256,600         | 1,251,600         | 99.6           | 1,356,600         | 108.4            |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,314,037</b>  | <b>1,739,968</b>  | <b>132.4</b>   | <b>647,231</b>    | <b>37.2</b>      |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 999                            | Mathiwa Orhanage Home           | 750,240          | 33         |
| 360                            | Council Vehicle                 | 500,000          | 22         |
| 260                            | Market Construction             | 400,000          | 18         |
| 900                            | Water Supply                    | 337,260          | 15         |
| 900                            | Pit Latrine                     | 150,000          | 7          |
|                                | All Other Projects (1 projects) | 120,000          | 5          |
|                                | <b>TOTAL</b>                    | <b>2,257,500</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                         |                  |            |
|----------------------------|-----------------------------------------|------------------|------------|
| Code                       | Project Description                     | Amount (KShs)    | %          |
| 360                        | Purchase of Council vehicle             | 894,910          | 29         |
| 500                        | Got Odima Classrooms                    | 641,400          | 20         |
| 500                        | CONSTRUCTION OF YENGA YOUTH POLYTECHNIC | 600,000          | 19         |
| 240                        | Doctors Quarter                         | 550,000          | 18         |
| 605                        | Construction of Toilets                 | 300,000          | 10         |
|                            | All Other Projects (2 projects)         | 150,890          | 5          |
|                            | <b>TOTAL</b>                            | <b>3,137,200</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 50.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 25.0  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 17.4  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 103.3 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 104.4 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio:   | 78.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 99.6  | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 836 Vihiga County Council  
Summary Profile Fiscal Year 2006/2007**

**Province: WESTERN**

**District: VIHIGA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 84         | No. of Councillors: | 25        | Business Permit Schedule:  | 7   |
| Total Yearly Salaries: | 22,769,921 | Total Civic Costs:  | 9,264,980 | Business Permit Base Value | 300 |
| Average/Employee:      | 271,070    | Average/Councillor: | 370,599   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 53,664,290        | 53,664,290        | 100            | 58,880,720        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 44,168            | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 53,708,458        | 53,664,290        | 99.9           | 58,880,720        | 109.7            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 205,600           | 0                 | 0.0            | 205,600           | 0.0              |
| Property Rates                       | 0                 | 15,530            | 0.0            | 0                 | 0.0              |
| Single Business Permit               | 4,847,015         | 5,302,796         | 109.4          | 4,900,000         | 92.4             |
| Market Fees                          | 1,370,000         | 1,522,661         | 111.1          | 1,430,000         | 93.9             |
| Others                               | 18,808,038        | 13,087,258        | 292.9          | 4,468,214         | 34.1             |
| Sub-Total                            | 25,230,653        | 19,928,245        | 79.0           | 11,003,814        | 55.2             |
| <b>TOTAL REVENUES</b>                | <b>78,939,111</b> | <b>73,592,535</b> | <b>93.2</b>    | <b>69,884,534</b> | <b>95.0</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 7,536,800         | 9,264,980         | 122.9          | 10,323,000        | 111.4            |
| L A Personnel                        | 20,913,778        | 22,769,921        | 108.9          | 23,857,557        | 104.8            |
| L A Operations                       | 5,256,030         | 10,321,194        | 196.4          | 9,032,473         | 87.5             |
| L A Maintenance                      | 1,034,837         | 683,914           | 66.1           | 3,420,000         | 500.1            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>34,741,445</b> | <b>43,040,009</b> | <b>123.9</b>   | <b>46,633,030</b> | <b>108.3</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>44,197,666</b> | <b>30,552,526</b> | <b>69.1</b>    | <b>23,251,504</b> | <b>76.1</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>37,020,000</b> | <b>21,885,236</b> | <b>59.1</b>    | <b>19,280,000</b> | <b>88.1</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>7,177,666</b>  | <b>8,667,290</b>  | <b>120.8</b>   | <b>3,971,504</b>  | <b>45.8</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>7,137,492</b>  | <b>4,921,225</b>  | <b>68.9</b>    | <b>3,919,480</b>  | <b>79.6</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>40,174</b>     | <b>3,746,065</b>  | <b>9,324.6</b> | <b>52,024</b>     | <b>1.4</b>       |

| Implemented Projects 2006/2007 |                                    |                   |            |
|--------------------------------|------------------------------------|-------------------|------------|
| Code                           | Project Description                | Amount (KShs)     | %          |
| 905                            | Water sources                      | 11,131,167        | 51         |
| 260                            | Purchase of Land                   | 4,125,190         | 19         |
| 255                            | Rehabilitation of Hamisi Houses    | 1,176,697         | 5          |
| 905                            | Construction of shallow wells      | 803,342           | 4          |
| 365                            | Rehabilitaion of of heacy machines | 723,872           | 3          |
|                                | All Other Projects (19 projects)   | 3,924,968         | 18         |
|                                | <b>TOTAL</b>                       | <b>21,885,236</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                            |                   |            |
|----------------------------|--------------------------------------------|-------------------|------------|
| Code                       | Project Description                        | Amount (KShs)     | %          |
| 360                        | Purchase of Vehicle                        | 4,000,000         | 21         |
| 410                        | Roads Rehabilitation                       | 3,300,000         | 17         |
| 905                        | Rehabilitation of water sources            | 1,330,000         | 7          |
| 250                        | Construction of Rental Houses Hamisi       | 1,090,000         | 6          |
| 250                        | Expansion of market land Sabatia, Cheptulu | 1,000,000         | 5          |
|                            | All Other Projects (44 projects)           | 8,560,000         | 44         |
|                            | <b>TOTAL</b>                               | <b>19,280,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 39.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 57.5  | 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:         | 79.0  | Total LocalRevenues compared to Planned Local Revenues                               |
| Recurrent Expenditure Performance Ratio: | 123.9 | 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:       | 68.9  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 841 Vihiga Municipal Council**

**Summary Profile Fiscal Year 2006/2007**

**District: VIHIGA**

**vince: WESTERN**

(Values in KShs)

|                     |            |                     |           |                            |     |
|---------------------|------------|---------------------|-----------|----------------------------|-----|
| of Employees:       | 81         | No. of Councillors: | 14        | Business Permit Schedule:  | 10  |
| il Yearly Salaries: | 19,219,140 | Total Civic Costs:  | 4,750,118 | Business Permit Base Value | 500 |
| age/Employee:       | 237,273    | Average/Councillor: | 339,294   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 26,206,914        | 26,206,914        | 100            | 28,766,824        | 109.8            |
| Road Maintenance Levy Fund (RMLF)    | 966,150           | 1,702,500         | 176.2          | 2,477,132         | 145.5            |
| Sub-Total                            | 27,173,064        | 27,909,414        | 102.7          | 31,243,956        | 111.9            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| ILOR                                 | 190,000           | 0                 | 0.0            | 190,000           | 0.0              |
| Property Rates                       | 344,800           | 1,399,357         | 405.8          | 694,200           | 49.6             |
| Single Business Permit               | 4,476,190         | 5,124,301         | 114.5          | 3,859,090         | 75.3             |
| Market Fees                          | 3,362,400         | 3,246,407         | 96.6           | 3,282,560         | 101.1            |
| Others                               | 5,842,390         | 12,503,550        | 118.0          | 10,599,110        | 84.8             |
| Sub-Total                            | 14,215,780        | 22,273,615        | 156.7          | 18,624,960        | 83.6             |
| <b>TOTAL REVENUES</b>                | <b>41,388,844</b> | <b>50,183,029</b> | <b>121.2</b>   | <b>49,868,916</b> | <b>99.4</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 4,334,000         | 4,750,118         | 109.6          | 4,438,000         | 93.4             |
| A Personnel                          | 11,404,691        | 19,219,140        | 168.5          | 20,309,253        | 105.7            |
| A Operations                         | 6,692,600         | 9,403,089         | 140.5          | 8,079,443         | 85.9             |
| A Maintenance                        | 960,000           | 750,016           | 78.1           | 964,157           | 128.6            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>23,391,291</b> | <b>34,122,363</b> | <b>145.9</b>   | <b>33,790,853</b> | <b>99.0</b>      |
| <b>CURRENT SURPLUS/DEFICITS</b>      | <b>17,997,553</b> | <b>16,060,666</b> | <b>89.2</b>    | <b>16,078,063</b> | <b>100.1</b>     |
| <b>CAPITAL EXPENDITURES</b>          | <b>14,683,931</b> | <b>12,576,275</b> | <b>85.6</b>    | <b>1,500,000</b>  | <b>11.9</b>      |
| AN REPAYMENTS                        | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>TOTAL SURPLUS/DEFICITS</b>        | <b>3,313,622</b>  | <b>3,484,391</b>  | <b>105.2</b>   | <b>14,578,063</b> | <b>418.4</b>     |
| BT RESOLUTION REPAYMENTS             | 1,346,353         | 3,266,602         | 242.6          | 3,252,267         | 99.6             |
| <b>COMMITTED SURPLUS/DEFICITS</b>    | <b>1,967,269</b>  | <b>217,789</b>    | <b>11.1</b>    | <b>11,325,796</b> | <b>5,200.4</b>   |

| Implemented Projects 2006/2007 |                                     |                   |            |
|--------------------------------|-------------------------------------|-------------------|------------|
| Code                           | Project Description                 | Amount (KShs)     | %          |
| 350                            | PURCHASE OF TYPER                   | 4,555,994         | 36         |
| 260                            | MBALE MARKET STALLS PHASE           | 3,117,781         | 25         |
| 405                            | ONZERE - EHEDWE ROAD                | 1,050,000         | 8          |
| 405                            | MBALE - MUKINGI - LUNZA - LUNYERERE | 1,050,000         | 8          |
| 400                            | MBALE - TSIMBALO - LUANDA           | 901,500           | 7          |
|                                | All Other Projects (3 projects)     | 1,901,000         | 15         |
|                                | <b>TOTAL</b>                        | <b>12,576,275</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                         |                  |            |
|----------------------------|-----------------------------------------|------------------|------------|
| Code                       | Project Description                     | Amount (KShs)    | %          |
| 500                        | KEGENDIROVA AND KIDUNDU PRIMARY SCHOOLS | 1,500,000        | 100        |
|                            |                                         | 0                | 0          |
|                            |                                         | 0                | 0          |
|                            |                                         | 0                | 0          |
|                            |                                         | 0                | 0          |
|                            |                                         | 0                | 0          |
|                            | All Other Projects (0 projects)         | 0                | 0          |
|                            | <b>TOTAL</b>                            | <b>1,500,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                        |       |                                                                                      |
|----------------------------------------|-------|--------------------------------------------------------------------------------------|
| Personnel Ratio:                       | 41.3  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| Capital Ratio:                         | 46.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Ratio:                                 | 13.9  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Revenue Performance Ratio:             | 156.7 | Total Local Revenues compared to Planned Local Revenues                              |
| Expenditure Performance Ratio:         | 145.9 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio: | 85.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Resolution Performance Ratio:          | 242.6 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 846 Voi Municipal Council**  
**Province: COAST Summary Profile Fiscal Year 2006/2007**  
 (Values in KShs) **District: TAITA**

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 69         | No. of Councillors: | 10        | Business Permit Schedule:  | 11  |
| Total Yearly Salaries: | 15,417,180 | Total Civic Costs:  | 4,505,052 | Business Permit Base Value | 600 |
| Average/Employee:      | 223,437    | Average/Councillor: | 450,505   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 14,776,112        | 14,776,112        | 100            | 16,182,629        | 109.5            |
| Road Maintenance Levy Fund (RMLF)    | 2,958,143         | 3,037,043         | 102.7          | 1,329,293         | 43.8             |
| Sub-Total                            | 17,734,255        | 17,813,155        | 100.4          | 17,511,922        | 98.3             |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 3,677,955         | 1,336,866         | 36.3           | 1,650,435         | 123.5            |
| Property Rates                       | 3,191,523         | 2,481,368         | 77.7           | 3,047,990         | 122.8            |
| Single Business Permit               | 5,740,928         | 7,980,098         | 139.0          | 5,740,928         | 71.9             |
| Market Fees                          | 3,682,824         | 3,230,845         | 87.7           | 3,630,824         | 112.4            |
| Others                               | 6,493,127         | 8,149,096         | 124.5          | 6,546,127         | 80.3             |
| Sub-Total                            | 22,786,357        | 23,178,273        | 101.7          | 20,616,304        | 88.9             |
| <b>TOTAL REVENUES</b>                | <b>40,520,612</b> | <b>40,991,428</b> | <b>101.2</b>   | <b>38,128,226</b> | <b>93.0</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 4,312,600         | 4,505,052         | 104.5          | 2,596,100         | 57.6             |
| L A Personnel                        | 11,833,715        | 15,417,180        | 130.3          | 16,765,069        | 108.7            |
| L A Operations                       | 7,595,500         | 5,048,462         | 66.5           | 5,471,000         | 108.4            |
| L A Maintenance                      | 4,640,923         | 657,332           | 14.2           | 2,476,617         | 376.8            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>28,382,738</b> | <b>25,628,026</b> | <b>90.3</b>    | <b>27,308,786</b> | <b>106.6</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>12,137,874</b> | <b>15,363,402</b> | <b>126.6</b>   | <b>10,819,440</b> | <b>70.4</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>6,700,000</b>  | <b>5,140,115</b>  | <b>76.7</b>    | <b>6,310,000</b>  | <b>122.8</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>5,437,874</b>  | <b>10,223,287</b> | <b>188.0</b>   | <b>4,509,440</b>  | <b>44.1</b>      |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>4,162,028</b>  | <b>3,143,410</b>  | <b>75.5</b>    | <b>3,812,827</b>  | <b>121.3</b>     |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>1,275,846</b>  | <b>7,079,877</b>  | <b>554.9</b>   | <b>696,613</b>    | <b>9.8</b>       |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 350                            | Purchase of Vehicle              | 2,300,000        | 45         |
| 400                            | Roads                            | 844,997          | 16         |
| 999                            | Valuation Roll                   | 500,000          | 10         |
| 999                            | Bursaries                        | 463,188          | 9          |
| 900                            | Gulleys - Mwakingali "A"         | 112,679          | 2          |
|                                | All Other Projects (26 projects) | 919,251          | 18         |
| <b>TOTAL</b>                   |                                  | <b>5,140,115</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                       |                  |            |
|----------------------------|---------------------------------------|------------------|------------|
| Code                       | Project Description                   | Amount (KShs)    | %          |
| 350                        | TRACTOR                               | 2,700,000        | 43         |
| 900                        | WATER                                 | 2,000,000        | 32         |
| 600                        | SLAUGHTER HOUSE                       | 600,000          | 10         |
| 500                        | REHABILITATION& RENOVATION OF SCHOOLS | 400,000          | 6          |
| 205                        | REHABILITATION OF CASH OFFICE         | 310,000          | 5          |
|                            | All Other Projects (3 projects)       | 300,000          | 5          |
| <b>TOTAL</b>               |                                       | <b>6,310,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 46.0  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 37.8  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio:                             | 17.6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 101.7 | Total Local Revenues 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:   | 76.7  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 75.5  | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 851 Wajir County Council**  
**Summary Profile Fiscal Year 2006/2007**

**District: WAJIR**

**Province: NORTH  
EASTERN**

(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 88         | No. of Councillors: | 105        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 14,063,196 | Total Civic Costs:  | 14,677,450 | Business Permit Base Value | 500 |
| Average/Employee:      | 159,809    | Average/Councillor: | 139,785    |                            |     |

|                                      | FY 2006/2007 |                  |                | FY 2007/2008 |                  |
|--------------------------------------|--------------|------------------|----------------|--------------|------------------|
|                                      | Estimates    | Reported Actuals | Efficiency (%) | Estimates    | % Est to Actuals |
| <b>REVENUES</b>                      |              |                  |                |              |                  |
| <b>Central Government Transfers</b>  |              |                  |                |              |                  |
| Local Authority Transfer Fund (LATF) | 67,312,598   | 67,312,598       | 100            | 74,044,702   | 110.0            |
| Road Maintenance Levy Fund (RMLF)    | 2,000,000    | 2,000,000        | 100.0          | 2,000,000    | 100.0            |
| Sub-Total                            | 69,312,598   | 69,312,598       | 100.0          | 76,044,702   | 109.7            |
| <b>Local Revenues</b>                |              |                  |                |              |                  |
| CILOR                                | 0            | 0                | 0.0            | 0            | 0.0              |
| Property Rates                       | 0            | 0                | 0.0            | 0            | 0.0              |
| Single Business Permit               | 2,655,600    | 2,662,730        | 100.3          | 2,458,000    | 92.3             |
| Market Fees                          | 6,950,000    | 4,867,212        | 70.0           | 4,412,500    | 90.7             |
| Others                               | 12,065,380   | 20,635,189       | 200.7          | 10,279,500   | 49.8             |
| Sub-Total                            | 21,670,980   | 28,165,131       | 130.0          | 17,150,000   | 60.9             |
| <b>TOTAL REVENUES</b>                | 90,983,578   | 97,477,729       | 107.1          | 93,194,702   | 95.6             |
| <b>EXPENDITURES</b>                  |              |                  |                |              |                  |
| Civic                                | 13,817,200   | 14,677,450       | 106.2          | 12,307,200   | 83.9             |
| L A Personnel                        | 14,063,196   | 14,063,196       | 100.0          | 25,048,636   | 178.1            |
| L A Operations                       | 11,637,000   | 14,818,152       | 127.3          | 6,240,000    | 42.1             |
| L A Maintenance                      | 7,630,000    | 9,514,785        | 124.7          | 3,080,000    | 32.4             |
| TOTAL Recurrent Expenditures         | 47,147,396   | 53,073,583       | 112.6          | 46,675,836   | 87.9             |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | 43,836,182   | 44,404,146       | 101.3          | 46,518,866   | 104.8            |
| CAPITAL EXPENDITURES                 | 26,980,000   | 25,930,000       | 96.1           | 29,740,000   | 114.7            |
| LOAN REPAYMENTS                      | 0            | 0                | 0.0            | 0            | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | 16,856,182   | 18,474,146       | 109.6          | 16,778,866   | 90.8             |
| DEBT RESOLUTION REPAYMENTS           | 16,373,700   | 29,600,400       | 180.8          | 16,741,000   | 56.6             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | 482,482      | -11,126,254      |                | 37,866       |                  |

**Implemented Projects 2006/2007**

| Code         | Project Description                    | Amount (KShs) | %   |
|--------------|----------------------------------------|---------------|-----|
| 350          | Purchase exhaustor lorry-Office        | 9,000,000     | 35  |
| 900          | Build modern office -Township          | 5,000,000     | 19  |
| 360          | Purchase new Vehicle-Office            | 3,700,000     | 14  |
| 255          | Construction of Library-Griftu         | 1,160,000     | 4   |
| 900          | Prepare 5 Years Strategic Plan-Council | 800,000       | 3   |
|              | All Other Projects (18 projects)       | 6,270,000     | 24  |
| <b>TOTAL</b> |                                        | 25,930,000    | 100 |

**Planned Projects 2007/2008**

| Code         | Project Description              | Amount (KShs) | %   |
|--------------|----------------------------------|---------------|-----|
| 500          | Completion of Office Block       | 3,500,000     | 12  |
| 999          | Purchase of new Vehicle          | 2,600,000     | 9   |
| 505          | Purchase of Tractor              | 2,600,000     | 9   |
| 505          | Valuation Roll                   | 2,000,000     | 7   |
| 999          | Purchase of Two office trailers  | 1,600,000     | 5   |
|              | All Other Projects (45 projects) | 17,440,000    | 59  |
| <b>TOTAL</b> |                                  | 29,740,000    | 100 |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 37.6  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio:                      | 33.4  | 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:         | 130.0 | 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:   | 96.1  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio:       | 180.8 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 856 Wareng County Council**  
**Province: RIFT VALLEY Summary Profile Fiscal Year 2006/2007** District: UASIN GISHU  
(Values in KShs)

|                        |            |                     |            |                            |     |
|------------------------|------------|---------------------|------------|----------------------------|-----|
| No. of Employees:      | 45         | No. of Councillors: | 49         | Business Permit Schedule:  | 6   |
| Total Yearly Salaries: | 17,443,275 | Total Civic Costs   | 16,314,351 | Business Permit Base Value | 250 |
| Average/Employee:      | 387,628    | Average/Councillor  | 332,946    |                            |     |

|                                      | FY 2006/2007       |                    |                | FY 2007/2008       |                  |
|--------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
|                                      | Estimates          | Reported Actuals   | Efficiency (%) | Estimates          | % Est to Actuals |
| <b>REVENUES</b>                      |                    |                    |                |                    |                  |
| <b>Central Government Transfers</b>  |                    |                    |                |                    |                  |
| Local Authority Transfer Fund (LATF) | 71,435,082         | 71,435,082         | 100            | 78,500,046         | 109.9            |
| Road Maintenance Levy Fund (RMLF)    | 2,270,000          | 2,270,000          | 100.0          | 2,717,223          | 119.7            |
| Sub-Total                            | 73,705,082         | 73,705,082         | 100.0          | 81,217,269         | 110.2            |
| <b>Local Revenues</b>                |                    |                    |                |                    |                  |
| CILOR                                | 2,000,000          | 620,896            | 31.0           | 2,000,000          | 322.1            |
| Property Rates                       | 2,500,000          | 3,582,337          | 143.3          | 2,150,000          | 60.0             |
| Single Business Permit               | 5,400,000          | 5,469,530          | 101.3          | 5,360,000          | 98.0             |
| Market Fees                          | 1,660,800          | 2,236,227          | 134.6          | 4,229,000          | 189.1            |
| Others                               | 36,787,250         | 30,069,038         | 134.6          | 22,341,000         | 74.3             |
| Sub-Total                            | 48,348,050         | 41,978,028         | 86.8           | 36,080,000         | 85.9             |
| <b>TOTAL REVENUES</b>                | <b>122,053,132</b> | <b>115,683,110</b> | <b>94.8</b>    | <b>117,297,269</b> | <b>101.4</b>     |
| <b>EXPENDITURES</b>                  |                    |                    |                |                    |                  |
| Civic                                | 15,738,791         | 16,314,351         | 103.7          | 18,369,600         | 112.6            |
| L A Personnel                        | 12,219,711         | 17,443,275         | 142.7          | 27,066,424         | 155.2            |
| L A Operations                       | 20,305,552         | 22,340,689         | 110.0          | 21,053,823         | 94.2             |
| L A Maintenance                      | 12,612,500         | 13,588,245         | 107.7          | 12,200,000         | 89.8             |
| <b>TOTAL Recurrent Expenditures</b>  | <b>60,876,554</b>  | <b>69,686,560</b>  | <b>114.5</b>   | <b>78,689,847</b>  | <b>112.9</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>61,176,578</b>  | <b>45,996,550</b>  | <b>75.2</b>    | <b>38,607,422</b>  | <b>83.9</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>56,964,222</b>  | <b>6,011,083</b>   | <b>10.6</b>    | <b>37,570,000</b>  | <b>625.0</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>70,000</b>      | <b>0</b>           | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>4,282,356</b>   | <b>39,985,467</b>  | <b>933.7</b>   | <b>1,037,422</b>   | <b>2.6</b>       |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>0</b>           | <b>5,231,250</b>   | <b>0.0</b>     | <b>0</b>           | <b>0.0</b>       |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>4,282,356</b>   | <b>34,754,217</b>  | <b>811.6</b>   | <b>1,037,422</b>   | <b>3.0</b>       |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 900                            | KONG'ASIS WATER PROJECT          | 499,725          | 8          |
| 800                            | KAPTEBENGWET BRIDGE              | 399,970          | 7          |
| 500                            | KIMONING SECONDARY SCHOOL        | 399,693          | 7          |
| 900                            | KAPTIK, CHPTUIYA, MAWE DAMS      | 398,400          | 7          |
| 800                            | MOI'S BRIDGE BUS PARK            | 322,500          | 5          |
|                                | All Other Projects (18 projects) | 3,990,795        | 66         |
|                                | <b>TOTAL</b>                     | <b>6,011,083</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                |                   |            |
|----------------------------|------------------------------------------------|-------------------|------------|
| Code                       | Project Description                            | Amount (KShs)     | %          |
| 405                        | CULVERTS FIXING                                | 4,500,000         | 12         |
| 360                        | PURCHASE OF TRACTOR & TRAILER                  | 3,000,000         | 8          |
| 405                        | GRADING & GRAVELLING OF ROADS                  | 3,000,000         | 8          |
| 365                        | REVENUE COLLECTION VEHICLE                     | 2,850,000         | 8          |
| 500                        | ROUTINE & PERIODIC MAINTENANCE OF ROADS (KRBF) | 2,200,000         | 6          |
|                            | All Other Projects (57 projects)               | 22,020,000        | 59         |
|                            | <b>TOTAL</b>                                   | <b>37,570,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 23.7  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 66.5  | 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         | 86.8  | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 114.5 | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 10.6  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 0.0   | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 861 Webuye Municipal Council**

**Province: WESTERN**

**Summary Profile Fiscal Year 2006/2007**

**District: BUNGOMA**

(Values in KShs)

|                        |            |                     |           |                            |     |
|------------------------|------------|---------------------|-----------|----------------------------|-----|
| No. of Employees:      | 102        | No. of Councillors: | 10        | Business Permit Schedule:  | 10  |
| Total Yearly Salaries: | 17,794,680 | Total Civic Costs:  | 4,272,000 | Business Permit Base Value | 500 |
| Average/Employee:      | 174,458    | Average/Councillor: | 427,200   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 18,723,339        | 18,723,339        | 100            | 20,537,414        | 109.7            |
| Road Maintenance Levy Fund (RMLF)    | 1,716,150         | 2,181,669         | 127.1          | 1,716,150         | 78.7             |
| Sub-Total                            | 20,439,489        | 20,905,008        | 102.3          | 22,253,564        | 106.5            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 2,037,343         | 849,339           | 41.7           | 2,037,343         | 239.9            |
| Property Rates                       | 4,480,664         | 2,553,861         | 57.0           | 4,480,664         | 175.4            |
| Single Business Permit               | 3,500,000         | 3,758,050         | 107.4          | 3,500,000         | 93.1             |
| Market Fees                          | 4,000,000         | 2,353,820         | 58.8           | 4,000,000         | 169.9            |
| Others                               | 9,942,000         | 15,696,235        | 157.9          | 9,942,000         | 63.3             |
| Sub-Total                            | 23,960,007        | 25,211,305        | 105.2          | 23,960,007        | 95.0             |
| <b>TOTAL REVENUES</b>                | <b>44,399,496</b> | <b>46,116,313</b> | <b>103.9</b>   | <b>46,213,571</b> | <b>100.2</b>     |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 4,272,000         | 4,272,000         | 100.0          | 4,272,000         | 100.0            |
| L A Personnel                        | 17,794,674        | 17,794,680        | 100.0          | 17,794,674        | 100.0            |
| L A Operations                       | 7,464,000         | 7,464,000         | 100.0          | 7,464,000         | 100.0            |
| L A Maintenance                      | 3,076,150         | 2,818,700         | 91.6           | 3,076,150         | 109.1            |
| TOTAL Recurrent Expenditures         | 32,606,824        | 32,349,380        | 99.2           | 32,606,824        | 100.8            |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>11,792,672</b> | <b>13,766,933</b> | <b>116.7</b>   | <b>13,606,747</b> | <b>98.8</b>      |
| CAPITAL EXPENDITURES                 | 7,302,102         | 4,148,789         | 56.8           | 6,979,405         | 168.2            |
| LOAN REPAYMENTS                      | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| <b>NET SURPLUS/DEFICITS</b>          | <b>4,490,570</b>  | <b>9,618,144</b>  | <b>214.2</b>   | <b>6,627,342</b>  | <b>68.9</b>      |
| DEBT RESOLUTION REPAYMENTS           | 4,439,950         | 5,510,802         | 124.1          | 4,439,950         | 80.6             |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>50,620</b>     | <b>4,107,342</b>  | <b>8,114.1</b> | <b>2,187,392</b>  | <b>53.3</b>      |

| Implemented Projects 2006/2007 |                                  |                  |            |
|--------------------------------|----------------------------------|------------------|------------|
| Code                           | Project Description              | Amount (KShs)    | %          |
| 500                            | MURUMBA PR. SCHOOL               | 592,448          | 14         |
| 500                            | SANGO NURSERY SCHOOL             | 591,410          | 14         |
| 505                            | MATULO YOUTH POLYTECHNIC         | 441,749          | 11         |
| 210                            | LAND KABURENGU OPEN AIR MARKET   | 436,010          | 11         |
| 240                            | NZOIA DISPENSARY                 | 393,382          | 9          |
|                                | All Other Projects (10 projects) | 1,693,790        | 41         |
|                                | <b>TOTAL</b>                     | <b>4,148,789</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                  |                  |            |
|----------------------------|----------------------------------|------------------|------------|
| Code                       | Project Description              | Amount (KShs)    | %          |
| 405                        | R.M.L.F. (SEE SCHEDULE ATTACHED) | 1,716,150        | 25         |
| 700                        | SOCIAL HALL                      | 1,000,000        | 14         |
| 700                        | NABUYOLE FALLS RESORT CENTRE     | 520,255          | 7          |
| 210                        | KABURENGU OPEN AIR MARKET        | 400,000          | 6          |
| 210                        | DINAH OPEN AIR MARKET            | 400,000          | 6          |
|                            | All Other Projects (15 projects) | 2,943,000        | 42         |
|                            | <b>TOTAL</b>                     | <b>6,979,405</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                          |       |                                                                                      |
|------------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio:                    | 55.3  | 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:                             | 13.2  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio:         | 105.2 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio: | 99.2  | 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:       | 124.1 | Total Actual Resolution Payments compared to Planned Resolution Payments             |



**L A CODE: 866 Wote Town Council**  
**Province: EASTERN Summary Profile Fiscal Year 2006/2007** **District: MAKUENI**  
 (Values in KShs)

|                       |            |                    |           |                            |     |
|-----------------------|------------|--------------------|-----------|----------------------------|-----|
| No of Employees       | 39         | No of Councillors  | 8         | Business Permit Schedule   | 9   |
| Total Yearly Salaries | 10,574,854 | Total Civic Costs  | 4,531,211 | Business Permit Base Value | 400 |
| Average/Employee:     | 271,150    | Average/Councillor | 566,401   |                            |     |

|                                      | FY 2006/2007      |                   |                 | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|-----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%)  | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                 |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                 |                   |                  |
| Local Authority Transfer Fund (LATF) | 13,054,678        | 13,054,678        | 100             | 14,236,078        | 109 0            |
| Road Maintenance Levy Fund (RMLF)    | 2,240,000         | 2,598,134         | 116 0           | 2,240,000         | 86 2             |
| Sub-Total                            | 15,294,678        | 15,652,812        | 102 3           | 16,476,078        | 105 3            |
| <b>Local Revenues</b>                |                   |                   |                 |                   |                  |
| CILOR                                | 0                 | 13,040,000        | 0 0             | 0                 | 0 0              |
| Property Rates                       | 0                 | 410,428           | 0 0             | 0                 | 0 0              |
| Single Business Permit               | 4,102,000         | 3,852,660         | 93 9            | 3,500,000         | 90 8             |
| Market Fees                          | 1,210,000         | 550,530           | 45 5            | 500,000           | 90 8             |
| Others                               | 3,877,528         | 15,077,270        | 403 7           | 3,734,679         | 24 8             |
| Sub-Total                            | 9,189,528         | 32,930,888        | 358 4           | 7,734,679         | 23 5             |
| <b>TOTAL REVENUES</b>                | <b>24,484,206</b> | <b>48,583,700</b> | <b>198 4</b>    | <b>24,210,757</b> | <b>49 8</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                 |                   |                  |
| Civic                                | 2,930,000         | 4,531,211         | 154 6           | 3,872,000         | 85 5             |
| L A Personnel                        | 7,768,491         | 10,574,854        | 136 1           | 9,331,106         | 88 2             |
| L A Operations                       | 3,750,000         | 9,530,176         | 254 1           | 4,270,000         | 44 8             |
| L A Maintenance                      | 4,857,200         | 1,080,497         | 22 2            | 3,340,000         | 309 1            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>19,305,691</b> | <b>25,716,738</b> | <b>133 2</b>    | <b>20,813,106</b> | <b>80 9</b>      |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>5,178,515</b>  | <b>22,866,962</b> | <b>441.6</b>    | <b>3,397,651</b>  | <b>14.9</b>      |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,700,000</b>  | <b>2,700,000</b>  | <b>100.0</b>    | <b>1,700,000</b>  | <b>63 0</b>      |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0 0</b>      | <b>0</b>          | <b>0 0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>2,478,515</b>  | <b>20,166,962</b> | <b>813.7</b>    | <b>1,697,651</b>  | <b>8.4</b>       |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>2,448,420</b>  | <b>2,943,236</b>  | <b>120 2</b>    | <b>2,421,076</b>  | <b>82 3</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>30,095</b>     | <b>17,223,726</b> | <b>57,231.2</b> | <b>-723,425</b>   |                  |

| Implemented Projects 2006/2007 |                                 |                  |            |
|--------------------------------|---------------------------------|------------------|------------|
| Code                           | Project Description             | Amount (KShs)    | %          |
| 500                            | NTHANGU SECONDARY SCHOOL        | 450,000          | 17         |
| 500                            | NDUUMANI WATER PROJECT          | 225,000          | 8          |
| 245                            | MUTULANI HEALTH CENTE           | 225,000          | 8          |
| 500                            | MITUVU PRIMARY SCHOOL           | 225,000          | 8          |
| 500                            | KYUMU SECONDARY SCHOOL          | 225,000          | 8          |
|                                | All Other Projects (6 projects) | 1,350,000        | 50         |
|                                | <b>TOTAL</b>                    | <b>2,700,000</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                       |                  |            |
|----------------------------|---------------------------------------|------------------|------------|
| Code                       | Project Description                   | Amount (KShs)    | %          |
| 405                        | Ndungi - Kyaluma Road Rehabilitation  | 250,000          | 15         |
| 900                        | Kivandini Road Catch. Water Tank Cons | 250,000          | 15         |
| 245                        | Kilisa Disp P. 2 Construction Compl   | 250,000          | 15         |
| 405                        | Mutune Rehabilitation                 | 200,000          | 12         |
| 405                        | West Ngosini                          | 200,000          | 12         |
|                            | All Other Projects (5 projects)       | 550,000          | 32         |
|                            | <b>TOTAL</b>                          | <b>1,700,000</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 48 6  | 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                             | 17 6  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 358 4 | Total Local Revenues 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   | 100 0 | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 120 2 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

**L A CODE: 871 Yala Town Council**  
**Summary Profile Fiscal Year 2006/2007**

Province: NYANZA

District: SIAYA

(Values in KShs)

|                       |           |                    |           |                            |     |
|-----------------------|-----------|--------------------|-----------|----------------------------|-----|
| No. of Employees      | 32        | No. of Councillors | 9         | Business Permit Schedule   | 7   |
| Total Yearly Salaries | 3,305,726 | Total Civic Costs  | 1,917,389 | Business Permit Base Value | 300 |
| Average/Employee      | 103,304   | Average/Councillor | 213,043   |                            |     |

|                                      | FY 2006/2007      |                   |                | FY 2007/2008      |                  |
|--------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
|                                      | Estimates         | Reported Actuals  | Efficiency (%) | Estimates         | % Est to Actuals |
| <b>REVENUES</b>                      |                   |                   |                |                   |                  |
| <b>Central Government Transfers</b>  |                   |                   |                |                   |                  |
| Local Authority Transfer Fund (LATF) | 6,732,007         | 6,732,007         | 100            | 7,266,616         | 107.9            |
| Road Maintenance Levy Fund (RMLF)    | 0                 | 0                 | 0.0            | 0                 | 0.0              |
| Sub-Total                            | 6,732,007         | 6,732,007         | 100.0          | 7,266,616         | 107.9            |
| <b>Local Revenues</b>                |                   |                   |                |                   |                  |
| CILOR                                | 87,452            | 87,452            | 100.0          | 43,726            | 50.0             |
| Property Rates                       | 395,000           | 1,192,800         | 302.0          | 385,000           | 32.3             |
| Single Business Permit               | 500,000           | 406,419           | 81.3           | 578,846           | 142.4            |
| Market Fees                          | 1,083,351         | 969,410           | 89.5           | 783,022           | 80.8             |
| Others                               | 1,073,604         | 1,619,704         | 100.7          | 1,607,800         | 99.3             |
| Sub-Total                            | 3,139,407         | 4,275,785         | 136.2          | 3,398,394         | 79.5             |
| <b>TOTAL REVENUES</b>                | <b>9,871,414</b>  | <b>11,007,792</b> | <b>111.5</b>   | <b>10,665,010</b> | <b>96.9</b>      |
| <b>EXPENDITURES</b>                  |                   |                   |                |                   |                  |
| Civic                                | 1,756,400         | 1,917,389         | 109.2          | 2,389,000         | 124.6            |
| L A Personnel                        | 4,951,700         | 3,305,726         | 66.8           | 7,167,420         | 216.8            |
| L A Operations                       | 1,635,000         | 1,028,787         | 62.9           | 2,330,000         | 226.5            |
| L A Maintenance                      | 540,000           | 595,000           | 110.2          | 1,590,000         | 267.2            |
| <b>TOTAL Recurrent Expenditures</b>  | <b>8,883,100</b>  | <b>6,846,902</b>  | <b>77.1</b>    | <b>13,476,420</b> | <b>196.8</b>     |
| <b>RECURRENT SURPLUS/DEFICITS</b>    | <b>988,314</b>    | <b>4,160,890</b>  | <b>421.0</b>   | <b>-2,811,410</b> |                  |
| <b>CAPITAL EXPENDITURES</b>          | <b>2,803,801</b>  | <b>1,034,140</b>  | <b>36.9</b>    | <b>2,764,750</b>  | <b>267.3</b>     |
| <b>LOAN REPAYMENTS</b>               | <b>0</b>          | <b>0</b>          | <b>0.0</b>     | <b>0</b>          | <b>0.0</b>       |
| <b>NET SURPLUS/DEFICITS</b>          | <b>-1,815,487</b> | <b>3,126,750</b>  |                | <b>-5,576,160</b> |                  |
| <b>DEBT RESOLUTION REPAYMENTS</b>    | <b>1,729,807</b>  | <b>3,126,750</b>  | <b>180.8</b>   | <b>1,739,532</b>  | <b>55.6</b>      |
| <b>UNCOMMITTED SURPLUS/DEFICITS</b>  | <b>-3,545,294</b> | <b>0</b>          |                | <b>-7,315,692</b> |                  |

| Implemented Projects 2006/2007 |                                              |                  |            |
|--------------------------------|----------------------------------------------|------------------|------------|
| Code                           | Project Description                          | Amount (KShs)    | %          |
| 500                            | Classrooms fitting for Mundhine Pri. School  | 160,000          | 15         |
| 200                            | Office renovation and electrification        | 100,000          | 10         |
| 500                            | Fittings of Ulumbi Primary Nursery School    | 100,000          | 10         |
| 900                            | Borehole construction at Anyiko Primary Sch. | 100,000          | 10         |
| 500                            | Bursary to needy students                    | 80,000           | 8          |
|                                | All Other Projects (12 projects)             | 494,140          | 48         |
|                                | <b>TOTAL</b>                                 | <b>1,034,140</b> | <b>100</b> |

| Planned Projects 2007/2008 |                                                       |                  |            |
|----------------------------|-------------------------------------------------------|------------------|------------|
| Code                       | Project Description                                   | Amount (KShs)    | %          |
| 310                        | Acquisition of Council's van                          | 850,000          | 31         |
| 200                        | Construction of Social hall with Asst. Chief's Office | 252,375          | 9          |
| 500                        | Construction of Anyiko Nursery classroom              | 252,375          | 9          |
| 100                        | Revision of valuation roll                            | 250,000          | 9          |
| 905                        | Improvement of Sinaga market                          | 150,000          | 5          |
|                            | All Other Projects (11 projects)                      | 1,010,000        | 37         |
|                            | <b>TOTAL</b>                                          | <b>2,764,750</b> | <b>100</b> |

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

|                                         |       |                                                                                      |
|-----------------------------------------|-------|--------------------------------------------------------------------------------------|
| LATF Personnel Ratio                    | 57.4  | Total Planned Personnel Expenditures compared to Total Expenditures                  |
| LATF Capital Ratio                      | 34.7  | Total Planned Capital Projects compared to LATF Service Delivery Amount              |
| Civic Ratio                             | 28.0  | Total Actual Civic Expenditures compared to Total Recurrent Expenditures             |
| Local Revenue Performance Ratio         | 136.2 | Total Local Revenues compared to Planned Local Revenues                              |
| Recurrent Expenditure Performance Ratio | 77.1  | Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures |
| Capital Expenditure Performance Ratio   | 36.9  | Total Actual Capital Expenditures compared to Planned Capital Expenditures           |
| Debt Resolution Performance Ratio       | 180.8 | Total Actual Resolution Payments compared to Planned Resolution Payments             |

#### **Annex 4: Implemented Capital Projects By Local Authorities**

This Annex lists capital projects which LAs reported as having been completed during the current year, as listed in Form 3C entitled “Funding for Capital Payments.” These projects are those which were reported as implemented through the council budget during the year under review. 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

| <b>LA Code</b> | <b>1</b>                              |            |             |
|----------------|---------------------------------------|------------|-------------|
| <b>LA Name</b> | <b>Nairobi City Council</b>           |            |             |
| No             | Project Title                         | Proj. Type | TOTAL       |
| 1              | Purchase of land for Construction     | 200        | 2,850,000   |
| 2              | Construction of boundary wall at L    | 200        | 2,071,505   |
| 3              | Construction perimeter wall-pumw      | 200        | 1,552,941   |
| 4              | Rehabilitation Mbotela Social Hall    | 200        | 1,950,522   |
| 5              | Rehab.of Baba Dogo Health Cenre       | 200        | 1,921,033   |
| 6              | Rehabilitation of Jericho Soc Hall    | 200        | 586,509     |
| 7              | Streetlighting installation along K   | 230        | 857,356     |
| 8              | Streetlighting installation along Ng  | 230        | 4,060,386   |
| 9              | Public Lighting-Mathare&Uhuru-D       | 230        | 4,854,600   |
| 10             | Street lighting materials             | 230        | 102,442,287 |
| 11             | Streetlighting installation along Ab  | 230        | 3,751,740   |
| 12             | Streetlighting rehabilitation along   | 230        | 2,572,351   |
| 13             | Rehabilitation of streetlighting alon | 230        | 4,718,775   |
| 14             | Streetlighting installation along wa  | 230        | 4,195,347   |
| 15             | Streetlighting Kangemi                | 230        | 4,995,518   |
| 16             | Streetlighting along 1st Ave Eastlei  | 230        | 3,904,044   |
| 17             | Supply Streetlightint Materials-Ru    | 230        | 1,534,908   |
| 18             | Streetlighting Umoja                  | 230        | 1,140,413   |
| 19             | Streetlighting Laini saba-Langata     | 230        | 1,824,559   |
| 20             | Electricity supply & material Kayo    | 230        | 1,007,420   |
| 21             | Rehabilitation of Kariobangi.S-Stre   | 230        | 249,232     |
| 22             | Supply of streetlighting Materials    | 230        | 4,340,000   |
| 23             | Streetlighting Mugomoini-Langata      | 230        | 1,059,195   |
| 24             | Supply streetlighting materials-Har   | 230        | 2,487,504   |
| 25             | Rehabilitation of Kariobangi.N-Str    | 230        | 620,937     |
| 26             | Public Lighting - Makongeni           | 230        | 835,200     |
| 27             | Public Lighting - Kariobangi North    | 230        | 417,600     |
| 28             | Public lighting - Korogocho           | 230        | 3,654,000   |
| 29             | Public lighting - Serangombe          | 230        | 3,236,400   |
| 30             | Streetlighting Shiranga-Langata       | 230        | 792,450     |
| 31             | Streetlighting installation along wa  | 230        | 3,951,519   |
| 32             | Rehabilitation of Ngando Rods - Ri    | 230        | 3,797,783   |
| 33             | Streetlighting installation along Da  | 230        | 2,176,719   |
| 34             | Construction of Njiru Health Centr    | 240        | 534,130     |
| 35             | Construction Mukuru H/C DFID          | 240        | 10,272,546  |
| 36             | Const.of Health Centre-Pangani-Df     | 240        | 813,875     |
| 37             | Construction of Ruai Health Center    | 240        | 1,208,441   |
| 38             | Rehabilitation of Kibera Rds          | 300        | 3,826,240   |
| 39             | Purchase of 2-photocopier Machin      | 300        | 953,170     |
| 40             | Supply of medical equipments-Lun      | 300        | 1,266,500   |
| 41             | Rehabilitation of Muraba Rds-Wait     | 300        | 3,496,264   |
| 42             | Supply of office equipments           | 300        | 1,168,000   |
| 43             | Purchase of 6-computers               | 300        | 464,500     |
| 44             | Supply Fire Equipments                | 300        | 1,500,000   |
| 45             | Purchase of two tippers               | 350        | 15,599,999  |
| 46             | Purchase of a wheelloader             | 350        | 14,500,000  |
| 47             | Purchase of a backhoe                 | 350        | 6,217,600   |
| 48             | Rehabilitaion of Soweto Rd Kahaw      | 400        | 2,980,695   |
| 49             | Rehabilitation of Cardinal Otunga     | 400        | 2,496,374   |
| 50             | Rehabilitation of Donholm mainroa     | 400        | 2,377,697   |
| 51             | Annual routine maintenance and re     | 400        | 38,316,848  |
| 52             | Rehabilitation of 2nd Ave Eastleig    | 400        | 8,980,816   |
| 53             | Rehab. Of Access Roads Eastlegh       | 400        | 6,836,107   |

|     |                                        |     |            |
|-----|----------------------------------------|-----|------------|
| 54  | Construction of MwikiAccess Roa        | 400 | 2,995,370  |
| 55  | Rehabilitation of Njathaini Rds-Ro     | 400 | 3,995,370  |
| 56  | Rehabilitation of storm Drainage       | 400 | 1,084,410  |
| 57  | Construction of Mwende St. Eastle      | 400 | 4,771,853  |
| 58  | Construction of Ndwaru Rd - Kaw        | 400 | 2,299,289  |
| 59  | Rehabilitation of section of selecte   | 400 | 2,706,970  |
| 60  | Construction of 2no.culverts at Kin    | 400 | 577,575    |
| 61  | Rehabilitation of MwanaMukia II        | 400 | 2,498,615  |
| 62  | Rehabilitation of selected roads in    | 400 | 65,270,749 |
| 63  | Rehabilitation of Access Rd to Fiv     | 400 | 1,974,314  |
| 64  | Construction of Nanyuki Rd outfall     | 400 | 4,538,069  |
| 65  | Constructions of Manyaja rd & Re       | 400 | 6,701,989  |
| 66  | Annual routine maintenance and re      | 400 | 2,887,672  |
| 67  | Rehabilitation of median along Hai     | 400 | 2,961,463  |
| 68  | Construction of Muthiora Rd-Kaw        | 400 | 1,759,760  |
| 69  | Rehabilitation of Loresho Ridge rd     | 400 | 4,475,520  |
| 70  | Rehabilitation of Umoja II & Acce      | 400 | 3,474,568  |
| 71  | Construction of Kigwe Rd-Hifghri       | 400 | 4,990,086  |
| 72  | Rehabilitation of Kihau-Munyiri-N      | 400 | 1,579,552  |
| 73  | Rehabilitation of Parklands Access     | 400 | 5,474,090  |
| 74  | Signals controllers at Uhuru highw     | 400 | 2,984,713  |
| 75  | Traffic signals at Uhuru Highway/      | 400 | 1,547,166  |
| 76  | Rehabilitation of Median Along To      | 400 | 2,020,335  |
| 77  | Rehabilitation of Karen Roads-Kar      | 400 | 2,980,655  |
| 78  | Purchase of road tarmaking materia     | 400 | 26,748,661 |
| 79  | Rehab of Kabiru Rd - Waithaka          | 400 | 3,968,488  |
| 80  | Rehabilitation of CBD roads phase      | 400 | 21,310,924 |
| 81  | Annual routine maintenance and re      | 400 | 23,013,263 |
| 82  | Annual routine maintenance and re      | 400 | 10,226,627 |
| 83  | Installation of 8no.traffic signalls c | 400 | 1,253,901  |
| 84  | Rehabilitation of AA-BMJI rds mu       | 400 | 2,486,785  |
| 85  | Rehabilitation of Digo, Meru rd an     | 400 | 2,896,647  |
| 86  | Rehabilitation of K/bangi roads        | 400 | 1,992,800  |
| 87  | Construction Embakasi/Mihango A        | 400 | 4,495,115  |
| 88  | Road markings                          | 400 | 26,748,661 |
| 89  | Rehabilitation - Shanzu Rd Kitsuru     | 400 | 3,497,329  |
| 90  | Rehabilitation of Madhu paper Rds      | 400 | 3,474,629  |
| 91  | Rehabilitation of Kabiria Rd Waith     | 400 | 1,498,140  |
| 92  | Rehabilitation of Texas rds - Matha    | 400 | 2,032,910  |
| 93  | Rehabilitation of Muthiora Rd Kaw      | 400 | 2,408,948  |
| 94  | Rehabilitation of Kasarani Rd          | 400 | 3,469,964  |
| 95  | Rehabilitation of Mathare Rds          | 400 | 1,975,550  |
| 96  | Rehabilitatin Mihango rd Embakas       | 400 | 3,794,640  |
| 97  | Rehabilitation of Mugo Gituamba        | 400 | 3,996,300  |
| 98  | Construction of perimeter wall-Pu      | 400 | 3,992,590  |
| 99  | Rehabilitation of Macharia Rd          | 400 | 1,995,709  |
| 100 | Construction of Kisumu ndogo rd        | 400 | 3,495,454  |
| 101 | Rehabilitation of Kagondo rd Uthir     | 400 | 1,939,972  |
| 102 | Rehabilitation of Highridge road       | 400 | 2,395,812  |
| 103 | Rehabilitation of Muhoho & Ole S       | 400 | 11,732,907 |
| 104 | Rehabilitation of Maji Mazuri Rd -     | 400 | 2,995,350  |
| 105 | Construction of Mumira Gatura R        | 400 | 3,433,916  |
| 106 | Rehabilitation of Ngumba Rds-Git       | 400 | 1,551,000  |
| 107 | Rehabilitation of Access--Githurai     | 400 | 4,463,704  |
| 108 | Construction of Amboseli Rd Kili       | 400 | 4,957,908  |
| 109 | Construction of Bombolulu Gatuk        | 400 | 3,428,101  |
| 110 | Rehabilitation of Thiongo Rd-Kan       | 400 | 3,496,416  |
| 111 | Rehabilitation of Hamza & Dr Kra       | 400 | 8,586,510  |



|     |                                      |     |            |
|-----|--------------------------------------|-----|------------|
| 112 | Construction of Gabions and storm    | 400 | 11,778,706 |
| 113 | Rehabilitation OF Eastleigh S acce   | 400 | 2,996,330  |
| 114 | Rehabi.of Mitumba Rd-Nairobi We      | 400 | 3,017,007  |
| 115 | Rehabilitation of Karugu Road-Uth    | 400 | 5,498,064  |
| 116 | Rehabilitation of Shauri Moyo Roa    | 400 | 1,975,572  |
| 117 | Consstruction of Mutindwa Road-      | 400 | 2,222,642  |
| 118 | Rehabilitation of Kingstone Road-    | 400 | 996,405    |
| 119 | Rehabilitation of Deliverance Road   | 400 | 3,465,965  |
| 120 | Rehabilitation of Dandora Roads-D    | 400 | 5,964,088  |
| 121 | Rehabilitation of Mwana Mukia Ro     | 400 | 1,395,028  |
| 122 | Construction of Kisii Road-South.    | 400 | 6,818,415  |
| 123 | Rehab.Kenyatta Golf Access Road      | 400 | 1,992,916  |
| 124 | Rehabilitation of Green Field Road   | 400 | 1,999,840  |
| 125 | Rehabilitation of Roysambu Roads     | 400 | 3,465,964  |
| 126 | Rehabilitation of Njiru Mwiki Roa    | 400 | 2,941,483  |
| 127 | Rehabilitation of Baba Dogo Roads    | 400 | 3,502,350  |
| 128 | Rehabilitation of City Kotton Road   | 400 | 4,951,498  |
| 129 | Const.of perimeter Fence City Mor    | 500 | 4,139,780  |
| 130 | Rehabilitation-Westlands Pri sch     | 500 | 2,859,443  |
| 131 | Rehabilitation of Kileleswa Pri Sch  | 500 | 2,495,692  |
| 132 | Const.&Reh.of Korogocho&Nguy         | 500 | 1,313,237  |
| 133 | Rehabilitation of Pri. Schools-Ngar  | 500 | 1,156,977  |
| 134 | Const.3-classrooms-kileleswa pr sc   | 500 | 500,150    |
| 135 | Rehabilitation of St. Elizabeth & K  | 500 | 635,220    |
| 136 | Rehabilitation ofMilimani pri schl   | 500 | 1,442,160  |
| 137 | Construction Ushirika Pri School P   | 500 | 1,306,198  |
| 138 | Construction of Maruri Pri Sc-Roy    | 500 | 95,064     |
| 139 | Construction of classrooms Ushirik   | 500 | 751,102    |
| 140 | Supply of Desks various primary s    | 500 | 1,474,850  |
| 141 | Rehabilitation of Chandaria Pri Sch  | 500 | 636,595    |
| 142 | Construction of Toi & Shadrack Pr    | 500 | 4,218,527  |
| 143 | Rehabilitation of Parklands Pri. Sc  | 500 | 1,391,103  |
| 144 | Supply of Desks Star of Hope pri     | 500 | 849,459    |
| 145 | Rehabilitation of River Bank Pri-N   | 500 | 1,353,789  |
| 146 | Construction2no. Of classrooms-m     | 500 | 385,410    |
| 147 | Supply streetlighting materials      | 500 | 650,052    |
| 148 | Construction of Star of Hope Pri.Sc  | 500 | 1,831,517  |
| 149 | Rehab.of St.Peter Clavers&Moi Av     | 500 | 1,325,646  |
| 150 | Const.New Njiru Pri Sch              | 500 | 785,102    |
| 151 | Rehabilitation of Shadrack Kimalael  | 500 | 73,684     |
| 152 | Construction of Huruma Sports Gr     | 700 | 1,471,367  |
| 153 | Rehabilitation of sports ground-Rir  | 700 | 2,469,582  |
| 154 | Sport Rehabilitation - Kimathi       | 700 | 1,579,552  |
| 155 | Construction of Footbridge-Mathar    | 800 | 1,248,390  |
| 156 | Construction Hakati Bus Terminus     | 800 | 1,137,072  |
| 157 | Periodic maintenance of Country B    | 800 | 20,545,878 |
| 158 | Rehabilitation of matatu terminus a  | 800 | 2,217,842  |
| 159 | Repair of footpath in Uhuru park c   | 800 | 4,196,934  |
| 160 | Construction of Silanga - footbridg  | 800 | 1,395,807  |
| 161 | Guardrails along various rods        | 800 | 23,187,138 |
| 162 | Traffic signals                      | 800 | 5,634,978  |
| 163 | Construction of footbridge Viwand    | 800 | 803,193    |
| 164 | Drainage & paving slabs              | 800 | 32,337,930 |
| 165 | Rehabilitation of Sunken car park i  | 800 | 3,685,500  |
| 166 | Construction of Toilets Dohnholm     | 900 | 1,274,515  |
| 167 | Construction of Public toilets Githo | 900 | 1,389,720  |
| 168 | Rehabilitation of City Market publi  | 900 | 122,792    |
| 169 | Construction ofpublic toilet at K/N  | 900 | 139,775    |

|                       |                                      |     |                    |
|-----------------------|--------------------------------------|-----|--------------------|
| 170                   | Consruction of Public Toilet at Ri   | 900 | 337,695            |
| 171                   | Rehabilitation public toilet South B | 900 | 19,223             |
| 172                   | Water supply - Utawala Embakasi      | 900 | 299,350            |
| 173                   | Construction of public toilet -Ruai  | 900 | 885,529            |
| 174                   | Rehabilitation of Public Toilet at   | 900 | 619,505            |
| 175                   | Construction of Community Polici     | 999 | 2,926,407          |
| 176                   | Rehabilitation of Nyayo monument     | 999 | 2,116,248          |
| <b>LA Sub - Total</b> |                                      |     | <b>859,221,291</b> |

|                |                           |                    |           |
|----------------|---------------------------|--------------------|-----------|
| LA Code        |                           | 6                  |           |
| LA Name        |                           | Ahero Town Council |           |
| No             | Project Title             | Proj. Type         | TOTAL     |
| 1              | TOWN PLANNING             | 100                | 107,000   |
| 2              | MURRAMING OF C.B.D.       | 400                | 937,000   |
| 3              | CONSTRUCTION OF 1 CLASSR  | 500                | 272,400   |
| 4              | PROVISION OF LAB.EQUIPME  | 500                | 200,000   |
| 5              | PROVISION OF DESKS        | 500                | 246,000   |
| 6              | PROVISION OF LABORATORY   | 500                | 100,000   |
| 7              | CONSTRUCTION OF FOOT BRI  | 800                | 67,300    |
| 8              | CONSTRUCTION OF WELLS     | 900                | 704,000   |
| 9              | STORM WATER DRAINAGE      | 900                | 134,000   |
| 10             | CONSTRUCTION OF PIT LATRI | 900                | 32,000    |
| 11             | CONSTRUCTION OF 1 WORK S  | 999                | 400,230   |
| LA Sub - Total |                           |                    | 3,199,930 |

|         |                         |                     |            |           |
|---------|-------------------------|---------------------|------------|-----------|
| LA Code |                         | 11                  |            |           |
| LA Name |                         | Awendo Town Council |            |           |
| No      | Project Title           |                     | Proj. Type | TOTAL     |
| 1       | VALUATION ROLL          |                     | 100        | 2,100,000 |
| 2       | ABSTRACT OF ACCOUNTS    |                     | 230        | 250,000   |
| 3       | ANGANGA HEALHT CENTER   |                     | 240        | 100,000   |
| 4       | DEDE DISPENSARY         |                     | 240        | 100,000   |
| 5       | SARIA DISPENSARY        |                     | 240        | 280,000   |
| 6       | AWENDO SUB-DISTRICT     |                     | 350        | 38,000    |
| 7       | BRIDGES                 |                     | 400        | 417,000   |
| 8       | ROAD MAINTENANCE        |                     | 400        | 1,976,581 |
| 9       | RINYA PRI. SCHOOL       |                     | 500        | 100,000   |
| 10      | LIANDA PRI. SCHOOL      |                     | 500        | 709,997   |
| 11      | BUSARIES                |                     | 500        | 600,000   |
| 12      | MANYATTA POLY. SCHOOL   |                     | 500        | 100,000   |
| 13      | BONDE PRI. SCHOOL       |                     | 500        | 100,000   |
| 14      | KWOYO KODALO SEC. SCHOO |                     | 500        | 125,000   |
| 15      | RABUOR PRI. SCHOOL      |                     | 500        | 100,000   |
| 16      | GAMBA PRI. SCHOOL       |                     | 500        | 90,000    |
| 17      | OMBASA PRI. SCHOOL      |                     | 500        | 55,000    |
| 18      | BONDE PRI. SCHOOL       |                     | 500        | 907,992   |
| 19      | NYAKURU PRI. SCHOOL     |                     | 500        | 805,607   |
| 20      | RARUOWA KADERA PRI. SCH |                     | 500        | 125,000   |
| 21      | KOMOLO RUME SEC SCHOOL  |                     | 500        | 100,000   |
| 22      | NYAKURU MIX SEC. SCHOOL |                     | 500        | 125,000   |
| 23      | UTOMA PRI. SCHOOL       |                     | 500        | 845,782   |
| 24      | YAGO MIX SEC. SCHOOL    |                     | 500        | 125,000   |

|                       |                        |     |                   |
|-----------------------|------------------------|-----|-------------------|
| 25                    | NGONGA PRI SCHOOL      | 500 | 125,000           |
| 26                    | AKOKO PRI SCHOOL       | 500 | 125,000           |
| 27                    | MALUNGA PRI SCHOOL     | 500 | 125,000           |
| 28                    | ST JOSEPH KAMIYAWA     | 500 | 789,405           |
| 29                    | MAHLNA PRI SCHOOL      | 500 | 125,000           |
| 30                    | OMBO QUARRY PRI SCHOOL | 500 | 100,000           |
| 31                    | OMBO BILA PRI SCHOOL   | 500 | 120,000           |
| 32                    | GOI OGWAM RONDO        | 500 | 200,000           |
| 33                    | TOILETS                | 900 | 75,000            |
| 34                    | WATER REHABILITATION   | 900 | 1,147,003         |
| <b>LA Sub - Total</b> |                        |     | <b>16,207,367</b> |

**LA Code**      **16**  
**LA Name**    **Baringo County Council**

| No | Project Title                    | Proj. Type | TOTAL     |
|----|----------------------------------|------------|-----------|
| 1  | Tender Advertisement             | 100        | 62,640    |
| 2  | Strategic Planning               | 100        | 661,234   |
| 3  | Council assets Valuation         | 100        | 2,064,279 |
| 4  | Marigat Development Plan         | 100        | 18,500    |
| 5  | County Hall store                | 200        | 339,732   |
| 6  | Ochi Ward Office                 | 200        | 52,948    |
| 7  | Sandar Dispensary                | 240        | 28,525    |
| 8  | Kapindasum Dispensary            | 240        | 46,100    |
| 9  | Ochi Dispensary                  | 240        | 46,370    |
| 10 | Mowo Dispensary                  | 240        | 21,560    |
| 11 | Lomoiwa Dispensary               | 240        | 3,250     |
| 12 | Sorok Dispensary                 | 240        | 8,500     |
| 13 | Terik Dispensary                 | 240        | 11,800    |
| 14 | Kapluk Dispensary                | 240        | 78,075    |
| 15 | Cheplambus Dispensary            | 240        | 127,075   |
| 16 | Kombosang Dispensary             | 240        | 37,580    |
| 17 | Loitip Dispensary                | 240        | 4,380     |
| 18 | Muchukwo Dispensary              | 240        | 4,120     |
| 19 | Katibel Dispensary               | 240        | 64,845    |
| 20 | Kaptumin Dispensary              | 240        | 84,395    |
| 21 | Kamurio Dispensary               | 240        | 63,784    |
| 22 | Bartolimo Dispensary Staff House | 240        | 51,600    |
| 23 | Kaplelelwa Dispensary            | 240        | 23,896    |
| 24 | Kapkombe Dispensary              | 240        | 16,700    |
| 25 | Marigat stock sale Yard          | 260        | 56,667    |
| 26 | Chebinyiny Stock Sale Yard       | 260        | 0         |
| 27 | Barwessa Market                  | 260        | 2,950     |
| 28 | Photocopier                      | 300        | 63,500    |
| 29 | Computer Server                  | 300        | 299,015   |
| 30 | Computer Printer                 | 300        | 35,600    |
| 31 | Office Computer                  | 300        | 96,000    |
| 32 | Mikutani Ngelecha Road           | 400        | 200,498   |
| 33 | Timboiwo Secondary School        | 500        | 9,200     |
| 34 | Lomuge Pre School                | 500        | 22,500    |
| 35 | Chepkotoyan Primary School       | 500        | 267,835   |
| 36 | Kaplel Primary School            | 500        | 196,600   |
| 37 | Marigat A I C Secondary School   | 500        | 1,470     |
| 38 | Komolion Primary School          | 500        | 117,260   |
| 39 | Talai Primary school             | 500        | 104,325   |
| 40 | Chabin Primary School            | 500        | 38,400    |

|                       |                              |     |                   |
|-----------------------|------------------------------|-----|-------------------|
| 41                    | Kosite B Primary School      | 500 | 175,300           |
| 42                    | Karuen Pre school            | 500 | 172,850           |
| 43                    | Kipnyan Pre School           | 500 | 36,000            |
| 44                    | Chemehi Primary School       | 500 | 57,188            |
| 45                    | Tartar Primary school        | 500 | 263,940           |
| 46                    | Chepluch Pre School          | 500 | 155,708           |
| 47                    | Barsemoi B Primary School    | 500 | 44,800            |
| 48                    | Kapkirwok Sec School         | 500 | 72,640            |
| 49                    | Chambar Primary School       | 500 | 76,120            |
| 50                    | Katungura Pre School         | 500 | 186,365           |
| 51                    | Iabbarin Primary School      | 500 | 121,060           |
| 52                    | Iawan Primary School         | 500 | 72,960            |
| 53                    | Barketiew Primary School     | 500 | 176,675           |
| 54                    | Kaptombes Primary School     | 500 | 60,680            |
| 55                    | Ayara Primary School         | 500 | 241,600           |
| 56                    | Nginyang Primary School      | 500 | 690               |
| 57                    | Kurumbobsoo primary School   | 500 | 290,150           |
| 58                    | Pemwai Primary School        | 500 | 214,040           |
| 59                    | Longewan Primary School      | 500 | 191,457           |
| 60                    | Kimotony Primary School      | 500 | 213,575           |
| 61                    | Siginwo Primary School       | 500 | 273,965           |
| 62                    | Loangiron Primary School     | 500 | 163,480           |
| 63                    | Simonin Primary School       | 500 | 156,807           |
| 64                    | Kasiela Primary School       | 500 | 84,295            |
| 65                    | Ngambo Secondary School      | 500 | 32,830            |
| 66                    | Kamurio Primary School       | 500 | 19,200            |
| 67                    | Katuwit Primary School       | 500 | 41,600            |
| 68                    | Kesetam Primary school       | 500 | 155,895           |
| 69                    | Chemoronyon Primary School   | 500 | 40,207            |
| 70                    | Kitubei Primary School       | 500 | 103,900           |
| 71                    | L Bogoria Secondary School   | 500 | 150,924           |
| 72                    | Lorwat Primary school        | 500 | 185,614           |
| 73                    | Kiptjilingon Primary School  | 500 | 97,200            |
| 74                    | Loberer Primary School       | 500 | 138,200           |
| 75                    | Koroto Primary School        | 500 | 54,660            |
| 76                    | Kipkaech Boarding Pry School | 500 | 149,840           |
| 77                    | Ossen Primary School         | 500 | 37,200            |
| 78                    | Cherimbo Pre School          | 500 | 84,080            |
| 79                    | Rondimin Primary School      | 500 | 194,990           |
| 80                    | Kabel Market Slaughter       | 600 | 47,778            |
| 81                    | Ochi Borehole                | 900 | 35,600            |
| 82                    | Kabimnet Water Project       | 900 | 244,120           |
| 83                    | Kureswo water Project        | 900 | 242,000           |
| 84                    | Kabel Water Project          | 900 | 79,500            |
| 85                    | Nyimbei water Project        | 900 | 41,000            |
| 86                    | Kamoi Pan Dam                | 900 | 202,700           |
| 87                    | Chepngeringbei Water Project | 900 | 2,500             |
| 88                    | Eron Pan Dam                 | 900 | 48,260            |
| 89                    | Koriema market Toilet        | 900 | 19,000            |
| 90                    | Loruk Market Toilet          | 900 | 7,650             |
| 91                    | Water Project                | 900 | 101,100           |
| 92                    | HIV/AIDS workshop            | 999 | 175,000           |
| 93                    | L Baringo Reptile Park       | 999 | 351,390           |
| 94                    | Tiriony Cattle Dip           | 999 | 94,200            |
| 95                    | Ngaron Women Group           | 999 | 8,000             |
| 96                    | Taunet Self Help Group       | 999 | 93,600            |
| <b>LA Sub - Total</b> |                              |     | <b>12,215,791</b> |

| <b>LA Code</b> |                                      | <b>21</b>                   |           |
|----------------|--------------------------------------|-----------------------------|-----------|
| <b>LA Name</b> |                                      | <b>Bomet County Council</b> |           |
| No             | Project Title                        | Proj. Type                  | TOTAL     |
| 1              | Council Chamber Renovation           | 200                         | 138,586   |
| 2              | Kiplelji Dispensary                  | 240                         | 5,000     |
| 3              | Kipyosit Dispensary                  | 240                         | 60,000    |
| 4              | Chemamer Dispensary                  | 240                         | 79,991    |
| 5              | Segutiet Dispensary                  | 240                         | 4,988     |
| 6              | Tilangok Dispensary                  | 240                         | 25,000    |
| 7              | Chemangwa Dispensary                 | 240                         | 94,999    |
| 8              | Nyongores Dispensary                 | 240                         | 69,737    |
| 9              | Kapmongil Dispensary                 | 240                         | 67,988    |
| 10             | Chepwastuiyet Dispensary             | 240                         | 24,928    |
| 11             | Kataret Dispensary                   | 240                         | 49,973    |
| 12             | Cheptolelyoi Dispensary              | 240                         | 20,000    |
| 13             | Tilangok Dispensary                  | 240                         | 34,916    |
| 14             | Lugumek Dispensary                   | 240                         | 19,894    |
| 15             | Kiromwok Dispensary                  | 240                         | 14,976    |
| 16             | Kataret Dispensary                   | 240                         | 0         |
| 17             | Chebōyo Maternity Wing               | 240                         | 75,000    |
| 18             | Lelaitich Dispensary                 | 240                         | 60,000    |
| 19             | Chebunyo Health Centre Staff Hou     | 240                         | 50,000    |
| 20             | Chepwostuiyet Dispensary             | 240                         | 0         |
| 21             | Belgut Dispensary                    | 240                         | 15,742    |
| 22             | Kapkelei Dispensary                  | 240                         | 34,486    |
| 23             | Ndarawetta Dispensary                | 240                         | 70,000    |
| 24             | Tumoi Dispensary                     | 240                         | 19,778    |
| 25             | Kiricha Dispensary                   | 240                         | 35,090    |
| 26             | Kapsimbol Dispensary                 | 240                         | 42,966    |
| 27             | Koimiret Dispensary                  | 240                         | 30,000    |
| 28             | Bingwa Dispensary                    | 240                         | 15,000    |
| 29             | Chebango Dispensary                  | 240                         | 15,000    |
| 30             | Kapsangaru Dispensary                | 240                         | 49,996    |
| 31             | Kapchumbe Dispensary                 | 240                         | 49,950    |
| 32             | Chebunyo Plot Purchase               | 260                         | 100,000   |
| 33             | Kiptebes Tea Buying Centre           | 260                         | 5,000     |
| 34             | Kimolwet Tea Buying Centre           | 260                         | 26,680    |
| 35             | Caterpillar Wheel loader Acquisition | 350                         | 4,851,000 |
| 36             | Toyota Saloon Acquisition            | 350                         | 2,270,000 |
| 37             | Kware - Sugurusiek Road              | 400                         | 30,000    |
| 38             | Kanusin - Motiret Bridge             | 400                         | 50,648    |
| 39             | Kipkeigei - Chebelion Road           | 400                         | 15,000    |
| 40             | Sergutiet - Kapsomar Footbridge      | 400                         | 74,000    |
| 41             | Mulot - Nyahururu Road               | 400                         | 33,440    |
| 42             | Saunet - Kiboson Road                | 400                         | 10,000    |
| 43             | Kapsigirio Road                      | 400                         | 38,270    |
| 44             | Memba Sasita Road                    | 400                         | 40,000    |
| 45             | Mosonik - Kiptenden Road             | 400                         | 30,000    |
| 46             | Rural Access Road Kaboson (Culv      | 400                         | 70,000    |
| 47             | Rural Access Road - Kapkimolwa       | 400                         | 20,000    |
| 48             | Chemengwa - Saoset Road              | 400                         | 11,550    |
| 49             | Sitotwet - Samaria Road              | 400                         | 10,000    |
| 50             | Tumoiyot - Sugutek Road              | 400                         | 10,000    |
| 51             | Mugango Ward (12 Culverts)           | 400                         | 38,400    |
| 52             | Kiptulwa - Kongotik Road             | 400                         | 58,100    |
| 53             | Chemengwa - Chepkirip Road           | 400                         | 4,970     |

|     |                                   |     |         |
|-----|-----------------------------------|-----|---------|
| 54  | Kipketii - Mogoiywet Road         | 400 | 10,000  |
| 55  | Kipsonoi - Chesoen Footbridge     | 400 | 29,928  |
| 56  | Kipisorwet - Chereret Road        | 400 | 30,000  |
| 57  | Chebunyo -Labotiet Road           | 400 | 22,000  |
| 58  | Rural Access Road (12 Culverts) S | 400 | 36,000  |
| 59  | Celtel - Kagasik Cattle Dip Road  | 400 | 30,000  |
| 60  | Rural Access Road (8 Culverts) Ch | 400 | 30,000  |
| 61  | Lelaitich - Lugumek Road          | 400 | 32,480  |
| 62  | Tegat Kipyosit Road               | 400 | 9,600   |
| 63  | Kapsabul Youth Polytechnic        | 500 | 60,000  |
| 64  | Kosia Primary School              | 500 | 40,000  |
| 65  | Lugumek Secondary School          | 500 | 60,000  |
| 66  | Kapsiongo Primary School          | 500 | 43,300  |
| 67  | Kamabwai Nursery School           | 500 | 35,000  |
| 68  | Kapsaiyalel Primary School        | 500 | 15,000  |
| 69  | Bukacha Secondary School          | 500 | 9,964   |
| 70  | Kabema Primary School             | 500 | 30,000  |
| 71  | Kamureito Secondary School        | 500 | 24,600  |
| 72  | Chesoen Secondary School          | 500 | 23,500  |
| 73  | Kinyelwet Primary School          | 500 | 15,103  |
| 74  | Kapkwen Nursery School            | 500 | 15,000  |
| 75  | Terta Nursery School              | 500 | 10,000  |
| 76  | Kamaget Secondary School          | 500 | 25,000  |
| 77  | Kapcheleuch Primary School        | 500 | 100,000 |
| 78  | Chebaraa Nursery School           | 500 | 20,068  |
| 79  | Chepkosa Secondary School         | 500 | 8,800   |
| 80  | Mismis Nursery School             | 500 | 20,000  |
| 81  | Cheptolelyoi Primary School       | 500 | 10,000  |
| 82  | Mogoma Secondary School           | 500 | 86,884  |
| 83  | St. Catherine Secondary School    | 500 | 30,000  |
| 84  | St. Catherine Primary School      | 500 | 9,976   |
| 85  | Tegat Primary School              | 500 | 8,568   |
| 86  | Tabet Primary school              | 500 | 5,000   |
| 87  | Kapminjeiwet Primary School       | 500 | 17,945  |
| 88  | Kapmorit Primary School           | 500 | 6,160   |
| 89  | Tumoi Secondary School            | 500 | 50,000  |
| 90  | Chesambai Nursery School          | 500 | 9,883   |
| 91  | Kapchemibei Nursery School        | 500 | 9,744   |
| 92  | Kapsosurwo Nursery School         | 500 | 9,040   |
| 93  | Kelonget Nursery School           | 500 | 21,518  |
| 94  | Motiret Primary School            | 500 | 34,986  |
| 95  | Saramek Nursery School            | 500 | 14,588  |
| 96  | Makimeny Nursery School           | 500 | 15,039  |
| 97  | Kamaget Secondary School          | 500 | 50,000  |
| 98  | Kabisimba Sub-Loc Primary Schoo   | 500 | 46,800  |
| 99  | Nyongores Secondary School        | 500 | 25,000  |
| 100 | Siongiroi Sub-Loc Primary School  | 500 | 0       |
| 101 | Chambori Primary School           | 500 | 19,998  |
| 102 | Lelkatet Primary School           | 500 | 14,000  |
| 103 | Kipreres Secondary School         | 500 | 29,990  |
| 104 | Norera Primary School             | 500 | 100,000 |
| 105 | Kaptulwa Primary School           | 500 | 99,969  |
| 106 | Chelelach Primary School          | 500 | 15,000  |
| 107 | Kaptwolo Primary School           | 500 | 0       |
| 108 | Sigor Primary School              | 500 | 15,000  |
| 109 | Kiptage Primary School            | 500 | 10,000  |
| 110 | Changchego Primary School         | 500 | 18,000  |
| 111 | Kipsuter Sub-Loc Primary School   | 500 | 46,600  |

|     |                                 |     |         |
|-----|---------------------------------|-----|---------|
| 112 | Kiptage Primary School          | 500 | 10,000  |
| 113 | Tabet Primary School            | 500 | 24,998  |
| 114 | Kimargis secondary School       | 500 | 49,555  |
| 115 | Kesegut Primary School          | 500 | 11,148  |
| 116 | Kiptulwa Secondary School       | 500 | 11,600  |
| 117 | Kiplokyi Boys Secondary School  | 500 | 49,000  |
| 118 | Kamundugi Primary School        | 500 | 9,988   |
| 119 | Kiplelji Secondary School       | 500 | 10,231  |
| 120 | Sonoiya Primary School          | 500 | 9,995   |
| 121 | Chepleliet Primary School       | 500 | 13,000  |
| 122 | Oldebesi Youth Polytechnic      | 500 | 35,000  |
| 123 | Kiplelji Secondary School       | 500 | 8,000   |
| 124 | Kware Nursery School            | 500 | 20,776  |
| 125 | Nyanbugo Primary School         | 500 | 28,211  |
| 126 | Sugutek Primary School          | 500 | 9,761   |
| 127 | Cheswerta Community Library     | 500 | 15,080  |
| 128 | Kabusare Secondary School       | 500 | 70,000  |
| 129 | Matecha Primary School          | 500 | 17,973  |
| 130 | Chepkosa Nursery School         | 500 | 5,220   |
| 131 | Kesegut Nursery School          | 500 | 9,680   |
| 132 | Chepkosa Primary School         | 500 | 8,213   |
| 133 | Mulot Slaughter Plot Purchase   | 600 | 245,000 |
| 134 | Bondet Slaughter Plot Purchase  | 600 | 66,500  |
| 135 | Tabet Football Club             | 700 | 4,640   |
| 136 | Areiyet - Cheplelyet Footbridge | 800 | 20,000  |
| 137 | Chebungei Water Project         | 900 | 15,000  |
| 138 | Ndanai Water Dam                | 900 | 50,000  |
| 139 | Kapcheruse Dam                  | 900 | 0       |
| 140 | Chemomul Water Dam              | 900 | 20,000  |
| 141 | Sogoet Water Project            | 900 | 19,894  |
| 142 | Ngendab Nego Water Spring       | 900 | 9,976   |
| 143 | Kipsoen Water Project           | 900 | 25,000  |
| 144 | Kiptenden Water Project         | 900 | 25,100  |
| 145 | Kapcheluch Water Project        | 900 | 19,418  |
| 146 | Chepkulibiik Water Project      | 900 | 18,978  |
| 147 | Lemeiywet Water Spring          | 900 | 18,989  |
| 148 | Chemwaga Water Project          | 900 | 18,989  |
| 149 | Sergutiet Water Project         | 900 | 50,000  |
| 150 | Chebilat Water Spring           | 900 | 15,892  |
| 151 | Kapcheruse Dam                  | 900 | 0       |
| 152 | Kiporoget Water Point           | 900 | 50,000  |
| 153 | Sirian Water Spring             | 900 | 18,966  |
| 154 | Tabet Water Spring              | 900 | 9,872   |
| 155 | Ngomwet Water Spring            | 900 | 12,702  |
| 156 | Kapsigirio Water Spring         | 900 | 4,802   |
| 157 | Kipnyoriri Water Point          | 900 | 25,000  |
| 158 | Nyatembee Water Project         | 900 | 33,000  |
| 159 | Sigor Water Dam                 | 900 | 29,992  |
| 160 | Chepkirip Water Project         | 900 | 19,980  |
| 161 | Marat Water Point               | 900 | 19,964  |
| 162 | Koik Water Point                | 900 | 9,995   |
| 163 | Boreiywek Water Project         | 900 | 16,356  |
| 164 | Ngomwet Water Project           | 900 | 15,050  |
| 165 | Kiplabotwa AGC                  | 999 | 20,010  |
| 166 | Paul Kenduiywo Children's Home  | 999 | 10,000  |
| 167 | Sibaiyan Chief's Office         | 999 | 99,998  |
| 168 | Siongiroi United Women Group    | 999 | 0       |
| 169 | Holy Family Catholic Church     | 999 | 10,200  |

|                       |                                |     |                   |
|-----------------------|--------------------------------|-----|-------------------|
| 170                   | Menet Assistant Chief's Office | 999 | 49,996            |
| 171                   | Jerusalem Church of God        | 999 | 20,138            |
| 172                   | Kiprerer Deliverence Church    | 999 | 20,416            |
| 173                   | Mengit Deliverence Church      | 999 | 20,857            |
| 174                   | Bingwa AP's camp               | 999 | 15,000            |
| 175                   | Cheleget Chief's Office        | 999 | 50,000            |
| 176                   | Mugango Chief's Office         | 999 | 49,903            |
| 177                   | Kapkelei Chief's Office        | 999 | 10,115            |
| 178                   | Lelaitich Cattle Dip           | 999 | 20,000            |
| 179                   | Lugumek Cattle Dip             | 999 | 20,000            |
| 180                   | Mulot AGC                      | 999 | 10,127            |
| 181                   | Ndarawetta Chief's Office      | 999 | 19,998            |
| 182                   | Tabarit Cattle Dip             | 999 | 21,500            |
| 183                   | Tabet Cattle Dip               | 999 | 10,000            |
| 184                   | Kiplelji Football Club         | 999 | 5,000             |
| 185                   | Kiplelji Sessaa Women Group    | 999 | 4,980             |
| 186                   | Cheplelwa Cattle Trough        | 999 | 25,000            |
| 187                   | Chebanyiny Segemik Women Gro   | 999 | 21,994            |
| 188                   | Olbutyo Kolongei Women Group   | 999 | 14,987            |
| 189                   | Kiriba Testar Women Group      | 999 | 21,390            |
| 190                   | Kapsogut Kongasis Women Group  | 999 | 21,495            |
| 191                   | Olbutyo Testar Women Group     | 999 | 15,000            |
| 192                   | Kaplulukwa Women Group         | 999 | 22,000            |
| 193                   | Chesoen Chief's Office         | 999 | 42,642            |
| 194                   | Chemaner Chief's Office        | 999 | 49,991            |
| 195                   | Chepkochun Youth Project       | 999 | 16,008            |
| 196                   | Areiyet Tree Nursery           | 999 | 5,700             |
| 197                   | Ndarawetta Chief's Office      | 999 | 20,000            |
| <b>LA Sub - Total</b> |                                |     | <b>12,787,002</b> |

|                |                                  |            |           |
|----------------|----------------------------------|------------|-----------|
| LA Code        | 26                               |            |           |
| LA Name        | Bomet Municipal Council          |            |           |
| No             | Project Title                    | Proj. Type | TOTAL     |
| 1              | Singorwet Chief's Camp           | 200        | 100,370   |
| 2              | Kapsimotwa Dispensary            | 240        | 155,629   |
| 3              | Muiywek Dispensary               | 240        | 21,200    |
| 4              | Sachoraan Dispensary             | 240        | 95,050    |
| 5              | Purchase of Civic Car            | 350        | 2,500,000 |
| 6              | Road Grading                     | 400        | 156,002   |
| 7              | Kabisoge Polytechnic             | 500        | 95,780    |
| 8              | Lekimbo Primary School Classroo  | 500        | 80,700    |
| 9              | Longisa Primary School Classroom | 500        | 42,860    |
| 10             | Kapkesossio Milk cooling plant   | 999        | 10,000    |
| LA Sub - Total |                                  |            | 3,257,591 |

|         |                                     |            |           |
|---------|-------------------------------------|------------|-----------|
| LA Code | 31                                  |            |           |
| LA Name | Bondo County Council                |            |           |
| No      | Project Title                       | Proj. Type | TOTAL     |
| 1       | Construction-County Hall            | 200        | 3,655,283 |
| 2       | Construction-PlacentaPit,e.t.c-Kapi | 240        | 236,207   |
| 3       | Construction-Ogam Dispensery        | 240        | 300,110   |
| 4       | Construction-Clinical Off.Hse-Maw   | 240        | 401,200   |



|                       |                                    |     |                   |
|-----------------------|------------------------------------|-----|-------------------|
| 5                     | Construction-Chianda Dispensary    | 240 | 360,207           |
| 6                     | Construction-Workshop at Majeng    | 255 | 252,000           |
| 7                     | Rehabilitation Of Aram Cut Off Dr  | 260 | 420,000           |
| 8                     | Construction-3Latrine in 3 Markets | 260 | 80,000            |
| 9                     | Reh.Of 10 Markets                  | 260 | 1,312,394         |
| 10                    | Purchase Furniture                 | 300 | 68,000            |
| 11                    | Construction-Lab.at Usigu Dispens  | 300 | 302,207           |
| 12                    | Rehabilitation Of Honge Beach Ro   | 400 | 586,320           |
| 13                    | Rehabilitation Oyude Miyare Roa    | 400 | 273,000           |
| 14                    | Construction of Nursary School-M   | 500 | 182,138           |
| 15                    | Construction-Teacher's Hse-Siger   | 500 | 434,880           |
| 16                    | Construction of Social Hall-Usigu  | 700 | 99,714            |
| 17                    | Rehabilitation Of Ndigwa-Gudwa     | 800 | 0                 |
| 18                    | Purchase & Laying of Pipes -Abidh  | 900 | 0                 |
| 19                    | Reh. Ndira Youth Polytechnic       | 900 | 208,900           |
| 20                    | Construction-Luanda Kotueno Fish   | 900 | 1,058,357         |
| 21                    | Purchase & Laying of Pipes -Got A  | 900 | 310,041           |
| 22                    | Rehabilitation Akado Dam           | 900 | 302,724           |
| 23                    | Reh.Of Muya Dam                    | 900 | 174,000           |
| 24                    | Provision of High quality Seed     | 999 | 1,000,000         |
| 25                    | HIV/AIDS ADVOCACY                  | 999 | 600,000           |
| <b>LA Sub - Total</b> |                                    |     | <b>12,617,682</b> |

|                |                                     |                    |           |
|----------------|-------------------------------------|--------------------|-----------|
| LA Code        |                                     | 36                 |           |
| LA Name        |                                     | Bondo Town Council |           |
| No             | Project Title                       | Proj. Type         | TOTAL     |
| 1              | Consruction of Council offices      | 200                | 50,000    |
| 2              | Electrification Council rental hous | 255                | 38,747    |
| 3              | Awelo Market office                 | 260                | 43,455    |
| 4              | Improvement of access roads         | 400                | 2,976,677 |
| 5              | Pit Latrine Ndira                   | 500                | 52,696    |
| 6              | Construction of BondoTownship N     | 500                | 392,236   |
| 7              | Rehabilitation of Manyonge Primar   | 500                | 292,000   |
| 8              | Consruction of one classrom at B.T  | 500                | 490,000   |
| 9              | Classrooms Rehabilitation - Barkaw  | 500                | 315,000   |
| 10             | Slaughter House Renovation          | 600                | 70,000    |
| 11             | Purchase of Stadium Land            | 700                | 800,000   |
| 12             | Rehabilitation of Bus park          | 800                | 322,000   |
| 13             | Water supply - Bondo to Bugni       | 900                | 420,000   |
| LA Sub - Total |                                     |                    | 6,262,811 |

|         |                                    |            |           |
|---------|------------------------------------|------------|-----------|
| LA Code | 41                                 |            |           |
| LA Name | Bungoma County Council             |            |           |
| No      | Project Title                      | Proj. Type | TOTAL     |
| 1       | Repair & Maint. of Council Hall an | 200        | 716,308   |
| 2       | Construction of Ward Offices       | 200        | 1,846,795 |
| 3       | Health Infrastructure              | 240        | 5,387,422 |
| 4       | Repair & Maint. of Rental Houses   | 255        | 212,280   |
| 5       | Purchase of Land                   | 260        | 237,760   |
| 6       | Purchase of Generator              | 300        | 207,230   |
| 7       | Purchase of Computers              | 300        | 117,809   |
| 8       | Purchase of Furniture & Fittings   | 300        | 286,519   |

|                       |                                  |     |                   |
|-----------------------|----------------------------------|-----|-------------------|
| 9                     | Purchase of Lawn Mower           | 300 | 63,800            |
| 10                    | Purchase of Toyota Hilux D/Cabin | 350 | 2,900,000         |
| 11                    | Construction of Roads & Bridges  | 400 | 11,018,096        |
| 12                    | Construction of Kamukuywa Bus P  | 800 | 1,457,670         |
| 13                    | Wateron infrastructure           | 900 | 3,037,463         |
| 14                    | Afforestation                    | 999 | 6,444,040         |
| <b>LA Sub - Total</b> |                                  |     | <b>33,933,192</b> |

|                |                                     |                           |            |
|----------------|-------------------------------------|---------------------------|------------|
| LA Code        |                                     | 46                        |            |
| LA Name        |                                     | Bungoma Municipal Council |            |
| No             | Project Title                       | Proj. Type                | TOTAL      |
| 1              | Strategic Plan                      | 100                       | 431,500    |
| 2              | Ward Offices                        | 200                       | 316,000    |
| 3              | Rural Electrification in Sinoko War | 230                       | 200,000    |
| 4              | Extension of Street Lights          | 230                       | 721,350    |
| 5              | Rural Electrification in Sio Ward   | 230                       | 200,000    |
| 6              | Construct a Dispensary at Samoya    | 240                       | 135,000    |
| 7              | Construct a Dispensary at Musiko    | 240                       | 440,815    |
| 8              | Purchase of Computers & Network     | 300                       | 900,000    |
| 9              | Purchase Furniture for Sinoko EC    | 300                       | 65,000     |
| 10             | Grade road from Siritanyi to Ngoli  | 400                       | 336,000    |
| 11             | Rehabilitate road from Railways to  | 400                       | 313,500    |
| 12             | Rehabilitate road from Mwangi to    | 400                       | 47,500     |
| 13             | Rehabilitate road from Chetambe t   | 400                       | 56,750     |
| 14             | Rehabilitate road from Sibembe to   | 400                       | 363,000    |
| 15             | Grade road from KCC to Samoya j     | 400                       | 214,000    |
| 16             | Rehabilitate rd from Chepkube to    | 400                       | 27,750     |
| 17             | Rehabilitate road from Chepkube t   | 400                       | 30,000     |
| 18             | Rehabilitate road from Lady Irene t | 400                       | 34,200     |
| 19             | Open road from Wandiake to J. Ba    | 400                       | 110,000    |
| 20             | Rehabilitate road from Mauko to R   | 400                       | 59,500     |
| 21             | Open feeder roads & install culvert | 400                       | 336,000    |
| 22             | Grade roads in Sinoko Ward          | 400                       | 117,500    |
| 23             | Grade road from Esso to river Khal  | 400                       | 114,000    |
| 24             | Rehabilitate rd from Mainya to R.   | 400                       | 41,400     |
| 25             | Rehabilitate rd from Total to R. Kh | 400                       | 46,550     |
| 26             | Rehab. rd from Samoya Mkt to We     | 400                       | 114,900    |
| 27             | Grade road from Elgon View to R.    | 400                       | 40,600     |
| 28             | Grade road from Marell Namuyem      | 400                       | 100,000    |
| 29             | Rehabilitate road from Sikata to Ce | 400                       | 100,000    |
| 30             | Rehab. rd from Happy Moments to     | 400                       | 165,000    |
| 31             | Rehabilitate road from Police, AC   | 400                       | 268,000    |
| 32             | Construct 1 Classroom at Wamalw     | 500                       | 149,310    |
| 33             | Renovate Okanya Primary School      | 500                       | 65,380     |
| 34             | Renovate Namasanda Primary Sch      | 500                       | 60,000     |
| 35             | Opening of Drainage system          | 900                       | 1,484,225  |
| 36             | Protection of water Springs         | 900                       | 469,082    |
| 37             | Poverty Eradication Projects        | 999                       | 2,400,000  |
| 38             | Educational Projects                | 999                       | 2,400,000  |
| 39             | Burseries                           | 999                       | 3,250,000  |
| LA Sub - Total |                                     |                           | 16,723,812 |

| <b>LA Code</b> |                                | <b>51</b>                    |           |
|----------------|--------------------------------|------------------------------|-----------|
| <b>LA Name</b> |                                | <b>Bureti County Council</b> |           |
| No             | Project Title                  | Proj. Type                   | TOTAL     |
| 1              | Strategic Plan                 | 100                          | 774,450   |
| 2              | Service Charter                | 100                          | 300,000   |
| 3              | Valuation Roll                 | 100                          | 2,420,000 |
| 4              | Kelunet Dispensary             | 240                          | 133,333   |
| 5              | Bosto Pro.- Dispensary         | 240                          | 100,000   |
| 6              | Michira Dispensary             | 240                          | 65,000    |
| 7              | Kaptien Dispensary             | 240                          | 50,000    |
| 8              | Kabiangek Dispensary           | 240                          | 100,000   |
| 9              | Kaptembwo Dispenasry           | 240                          | 70,000    |
| 10             | Bakitira Tea/B./Centre         | 260                          | 30,000    |
| 11             | Tea Estate Projects            | 260                          | 60,000    |
| 12             | Soet Tea/B. Centre             | 260                          | 50,000    |
| 13             | Tembwet Tea/B. Centre          | 260                          | 66,667    |
| 14             | Chebinyiny Tea Buying Centre   | 260                          | 40,000    |
| 15             | Chomisian Tea/B. Centre        | 260                          | 30,000    |
| 16             | Kaptembwo tea Buying Centre    | 260                          | 33,000    |
| 17             | Kabande Tea/B. Centre          | 260                          | 33,000    |
| 18             | Chepanyonyo Tea/B. Centre      | 260                          | 34,000    |
| 19             | Tegat Tea B. Centre            | 260                          | 30,000    |
| 20             | Kapchepitwet Tea/B. Cwentre    | 260                          | 30,000    |
| 21             | Civic Car                      | 350                          | 2,636,000 |
| 22             | Cheptimiting/N Chebelion Roads | 400                          | 100,000   |
| 23             | Kesogororet - Kapletundo Rd    | 400                          | 100,000   |
| 24             | Tendwet-Kapoiywet Rd Grd       | 400                          | 70,000    |
| 25             | MG. 35 Kobor Road Murraming    | 400                          | 100,000   |
| 26             | Chepchirik Rd Murraming        | 400                          | 40,000    |
| 27             | Kolonge Road Opening           | 400                          | 80,000    |
| 28             | Kapsigowo - Kebumburm Road     | 400                          | 100,000   |
| 29             | Sosiot T.B.C Rd Murraming      | 400                          | 100,000   |
| 30             | Sitowik Pri. School            | 500                          | 50,000    |
| 31             | Getarwet Pri. School           | 500                          | 50,000    |
| 32             | Cheribo Primary School         | 500                          | 50,000    |
| 33             | Chesamisiet Pri. School        | 500                          | 40,000    |
| 34             | Siryat Pri. School             | 500                          | 50,000    |
| 35             | Cheptalal Sec. School          | 500                          | 50,000    |
| 36             | Kibaraa Pri. School            | 500                          | 66,666    |
| 37             | Kibanjalal N. School           | 500                          | 66,650    |
| 38             | Sagalet Pri. School            | 500                          | 40,000    |
| 39             | Koituk Pri. School             | 500                          | 50,000    |
| 40             | Charera Pri. School            | 500                          | 40,000    |
| 41             | Roret Nursery School           | 500                          | 50,000    |
| 42             | Kipsimboi Pri. School          | 500                          | 50,000    |
| 43             | Tembwet Pri. School            | 500                          | 40,000    |
| 44             | Chebirbele Secondary School    | 500                          | 20,000    |
| 45             | Kamagomon Pri. School          | 500                          | 65,000    |
| 46             | Kipkeryeny Pri. School         | 500                          | 60,000    |
| 47             | Kaminteiwet N. School          | 500                          | 62,000    |
| 48             | Kapchelait Pri. School         | 500                          | 80,000    |
| 49             | Tamongo N. School              | 500                          | 80,000    |
| 50             | Monoru Pri. School             | 500                          | 100,000   |
| 51             | Kamungei Sec. School           | 500                          | 20,000    |
| 52             | Sironet Pri. School            | 500                          | 66,667    |
| 53             | Chesilyon N. School            | 500                          | 80,000    |

|                       |                           |     |                   |
|-----------------------|---------------------------|-----|-------------------|
| 54                    | Tumbelyon Pri. School     | 500 | 100,000           |
| 55                    | Tuiyobe Pri. School       | 500 | 65,000            |
| 56                    | Kiptenden N. School       | 500 | 80,000            |
| 57                    | Chepchabas Sec. School    | 500 | 250,000           |
| 58                    | Kesenge Primary School    | 500 | 66,666            |
| 59                    | Kibolgong Pri. School     | 500 | 40,000            |
| 60                    | Serombe N. School         | 500 | 80,000            |
| 61                    | Tebesonik Pri. School     | 500 | 40,000            |
| 62                    | Litiik N. School          | 500 | 40,000            |
| 63                    | Lelechwet Pri. School     | 500 | 50,000            |
| 64                    | Chepsir ECD               | 500 | 10,000            |
| 65                    | Kaptien N. School         | 500 | 70,000            |
| 66                    | Siongi Pri. School        | 500 | 40,000            |
| 67                    | Koituk pri. School        | 500 | 50,000            |
| 68                    | Chemosoren N. School      | 500 | 57,500            |
| 69                    | Kiptenden Sec. School     | 500 | 100,000           |
| 70                    | Yaganek Pri. School       | 500 | 80,000            |
| 71                    | Chebei N. School          | 500 | 65,000            |
| 72                    | Serombe Foot Bridge       | 800 | 100,000           |
| 73                    | Lelach Water Springs      | 900 | 50,000            |
| 74                    | Tembet Water Spring       | 900 | 60,000            |
| 75                    | Chepchabas Water Project  | 900 | 100,000           |
| 76                    | Turgut Water Project      | 900 | 80,000            |
| 77                    | Kiptenden Water Springs   | 900 | 50,000            |
| 78                    | Siryat Water Springs      | 900 | 25,000            |
| 79                    | Chomisian Tea/B./Centre   | 999 | 0                 |
| 80                    | Chebirbelel A.I.C Church  | 999 | 8,000             |
| 81                    | Kapsir Women Group        | 999 | 50,000            |
| 82                    | Chebitet A.I C Church     | 999 | 45,000            |
| 83                    | Kaptien Chief's Office    | 999 | 50,000            |
| 84                    | Lebekiet B. Centre        | 999 | 66,650            |
| 85                    | Kapkinara A.G.C Church    | 999 | 55,000            |
| 86                    | Kapletundo Ward Disabled  | 999 | 40,000            |
| 87                    | Yagawek Progressive Group | 999 | 50,000            |
| 88                    | Siroin Catholic Church    | 999 | 8,000             |
| 89                    | Siroin SDA Church         | 999 | 8,000             |
| 90                    | Kamongerechi SDA Church   | 999 | 80,000            |
| <b>LA Sub - Total</b> |                           |     | <b>11,312,249</b> |

| <b>LA Code</b>        |                           | <b>56</b>                        |                  |
|-----------------------|---------------------------|----------------------------------|------------------|
| <b>LA Name</b>        |                           | <b>Burnt Forest Town Council</b> |                  |
| No                    | Project Title             | Proj. Type                       | TOTAL            |
| 1                     | OFFICE CONSTRUCTION       | 200                              | 699,649          |
| 2                     | PURCHASE OF DUMP SITE     | 200                              | 0                |
| 3                     | ASSISTANT TO DISPENSARY   | 240                              | 108,500          |
| 4                     | OFFICE MACHINE/FURNITURE  | 300                              | 0                |
| 5                     | ROAD GRANDING             | 400                              | 540,503          |
| 6                     | DRAINAGE SYSTEM           | 400                              | 97,970           |
| 7                     | MURRAMING OF BUS-PARK     | 400                              | 47,780           |
| 8                     | ASSISTANT TO SCHOOL       | 500                              | 512,664          |
| 9                     | BURSARIES                 | 999                              | 108,000          |
| 10                    | ASSISTANT TO DISABLES/OPH | 999                              | 44,885           |
| 11                    | ASSISTANCE TO GROUPS      | 999                              | 229,155          |
| <b>LA Sub - Total</b> |                           |                                  | <b>2,389,106</b> |

| <b>LA Code</b>        |                                   | <b>61</b>                   |                  |
|-----------------------|-----------------------------------|-----------------------------|------------------|
| <b>LA Name</b>        |                                   | <b>Busia County Council</b> |                  |
| No                    | Project Title                     | Proj. Type                  | TOTAL            |
| 1                     | Rehabilitation of Council Houses  | 255                         | 511,632          |
| 2                     | Rehabilitation of Cafeteria       | 255                         | 97,848           |
| 3                     | Construction of Gabage recepticle | 260                         | 356,112          |
| 4                     | Fencing of Markets                | 260                         | 837,257          |
| 5                     | Sanitary & Conservancy            | 300                         | 396,763          |
| 6                     | Grady of road (RMLF)              | 400                         | 1,715,160        |
| 7                     | Rural access roads                | 400                         | 2,165,875        |
| 8                     | Water Supply                      | 900                         | 3,499,357        |
| 9                     | Social Welfare                    | 900                         | 400,000          |
| <b>LA Sub - Total</b> |                                   |                             | <b>9,980,004</b> |

| <b>LA Code</b>        |                       | <b>66</b>                      |                  |
|-----------------------|-----------------------|--------------------------------|------------------|
| <b>LA Name</b>        |                       | <b>Busia Municipal Council</b> |                  |
| No                    | Project Title         | Proj. Type                     | TOTAL            |
| 1                     | PURCHASE OF COMPUTERS | 300                            | 559,000          |
| 2                     | GRADING ROADS         | 400                            | 2,871,070        |
| 3                     | DISPENSERY            | 500                            | 700,000          |
| 4                     | BURSERY               | 500                            | 0                |
| 5                     | CLASSROOMS            | 500                            | 1,750,000        |
| 6                     | SHALLOW WELLS         | 900                            | 1,510,000        |
| 7                     | OLD PROJECTS          | 999                            | 770,000          |
| <b>LA Sub - Total</b> |                       |                                | <b>8,160,070</b> |

| <b>LA Code</b> |                          | <b>71</b>                          |         |
|----------------|--------------------------|------------------------------------|---------|
| <b>LA Name</b> |                          | <b>Itete-Mumias County Council</b> |         |
| No             | Project Title            | Proj. Type                         | TOTAL   |
| 1              | COSTRUCTION OF DISPENSAR | 240                                | 900,000 |
| 2              | CONSTRUCTION OF DISPENSA | 240                                | 450,000 |
| 3              | CONSTRUCTION OF DISPENSA | 240                                | 852,652 |
| 4              | CONSTRUCTION OF DISPENSA | 240                                | 514,800 |
| 5              | CONSTRUCTION OF DISPENSA | 240                                | 774,882 |
| 6              | CONSTRUCTION OF DISPENSA | 240                                | 540,000 |
| 7              | CONSTRUCTION OF DISPENSA | 240                                | 900,000 |
| 8              | CONSTRUCTION OF DISPENSA | 240                                | 765,243 |
| 9              | EFICHINA RIVER CROSSING  | 400                                | 764,500 |
| 10             | MUSHITSETSE MURUFU ROA   | 400                                | 945,000 |
| 11             | RECONSTRUCTION OF ESHIRO | 400                                | 299,700 |
| 12             | MULWANYENGO EMAKO R/C    | 400                                | 900,000 |
| 13             | BUKAYA ROAD              | 400                                | 764,982 |
| 14             | BUHURU ROAD              | 400                                | 765,000 |
| 15             | MANYALA-KIHULWANDA R/C   | 400                                | 900,000 |
| 16             | ESHIKHOLOBE R/C & ROAD   | 400                                | 765,000 |
| 17             | SHIANDA-EMUHAKA R/C & R  | 400                                | 765,000 |
| 18             | CONSTRUCTION OF 2 CLASS  | 500                                | 900,000 |
| 19             | CONSTRUCTION OF 2 CLASSR | 500                                | 760,528 |
| 20             | CONSTRUCTION OF SOCIAL H | 700                                | 944,999 |
| 21             | CONSTRUCTION OF SOCIAL H | 700                                | 651,920 |

|                       |                   |
|-----------------------|-------------------|
| <b>LA Sub - Total</b> | <b>15,824,206</b> |
|-----------------------|-------------------|

| <b>LA Code</b>        |               | <b>76</b>                      |                |
|-----------------------|---------------|--------------------------------|----------------|
| <b>LA Name</b>        |               | <b>Chepareria Town Council</b> |                |
| No                    | Project Title | Proj. Type                     | TOTAL          |
| 1                     | Markets       | 260                            | 50,000         |
| 2                     | Road Works    | 400                            | 570,000        |
| <b>LA Sub - Total</b> |               |                                | <b>620,000</b> |

| <b>LA Code</b>        |                           | <b>81</b>                    |                  |
|-----------------------|---------------------------|------------------------------|------------------|
| <b>LA Name</b>        |                           | <b>Chogoria Town Council</b> |                  |
| No                    | Project Title             | Proj. Type                   | TOTAL            |
| 1                     | COMPLETION OF TOWN HALL   | 200                          | 910,813          |
| 2                     | MUTINDWA COMM HEALTH      | 240                          | 84,931           |
| 3                     | HEALTH INFR. REHABILITATI | 240                          | 0                |
| 4                     | PURCHASE OF FAX MACHINE   | 300                          | 40,542           |
| 5                     | PURCHASE OF EQUIPMENT     | 300                          | 0                |
| 6                     | PURCHASE OF COMPUTER / P  | 300                          | 35,000           |
| 7                     | ROAD STREET REHABILITATI  | 400                          | 684,322          |
| 8                     | REHABILITATION OF STREET  | 500                          | 0                |
| 9                     | KIMUCHIA DAY SECONDARY    | 500                          | 87,000           |
| 10                    | KIEGANGURU YOUTH POLYT    | 500                          | 81,920           |
| 11                    | KAIRUNI PRIMARY SCHOOL    | 500                          | 86,200           |
| 12                    | GIANCUKU DAY SECONDARY    | 500                          | 87,451           |
| 13                    | KIANJAGI DAY SECONDARY S  | 500                          | 46,000           |
| 14                    | KATHIRU / WIRU WATER PRO  | 900                          | 81,900           |
| 15                    | WATER SANITATION NFR RE   | 900                          | 87,340           |
| 16                    | MUNGA / KIRIANI WATER PR  | 900                          | 0                |
| <b>LA Sub - Total</b> |                           |                              | <b>2,313,419</b> |

| <b>LA Code</b>        |                        | <b>86</b>                      |                  |
|-----------------------|------------------------|--------------------------------|------------------|
| <b>LA Name</b>        |                        | <b>Chuka Municipal Council</b> |                  |
| No                    | Project Title          | Proj. Type                     | TOTAL            |
| 1                     | DISPENSARY             | 240                            | 40,000           |
| 2                     | CATTLE DIP             | 240                            | 20,000           |
| 3                     | MARKETS SHEDS          | 260                            | 300,000          |
| 4                     | OFFICE FURNITURE       | 300                            | 40,000           |
| 5                     | KAMBANDI STAGE SHELTER | 400                            | 30,240           |
| 6                     | FOOT BRIDGES           | 400                            | 72,000           |
| 7                     | ROADS                  | 400                            | 2,790,000        |
| 8                     | CLASSROOMS             | 500                            | 145,000          |
| 9                     | DESIGN TOWN HALL       | 500                            | 150,000          |
| 10                    | POLY TECHNIC           | 500                            | 52,000           |
| 11                    | DUMPING SITE LAND      | 605                            | 600,000          |
| 12                    | BORE HOLE              | 900                            | 38,960           |
| 13                    | TREE NURSERY           | 900                            | 87,150           |
| 14                    | WATER PROJECTS         | 900                            | 480,000          |
| <b>LA Sub - Total</b> |                        |                                | <b>4,845,350</b> |

|                |                                     |                           |           |
|----------------|-------------------------------------|---------------------------|-----------|
| LA Code        |                                     | 91                        |           |
| LA Name        |                                     | Idama Ravine Town Council |           |
| No             | Project Title                       | Proj. Type                | TOTAL     |
| 1              | Construction of Council office - So | 200                       | 429,346   |
| 2              | Construction of Dispensary - Sinon  | 240                       | 400,000   |
| 3              | Rehabilitation of Roads - E/Ravine  | 400                       | 399,800   |
| 4              | Roads Maintenance -E/Ravine To      | 400                       | 1,510,674 |
| 5              | Rehabilitation of Pry School - Sine | 500                       | 200,000   |
| 6              | Purchase of water pipes & fittings  | 900                       | 589,884   |
| 7              | Purchase of pipes - Solian Ward     | 900                       | 400,000   |
| 8              | Purchase of pipes - Perkera Ward    | 900                       | 400,000   |
| 9              | Construction of water tank - 100 M  | 900                       | 550,033   |
| 10             | Purchase of pipes - Kabimoi Ward    | 900                       | 400,000   |
| 11             | Purchase of pipes - Benonin Ward    | 900                       | 200,000   |
| 12             | Construction of water tank - 100 M  | 900                       | 420,635   |
| 13             | Establishment of tree Nursery       | 999                       | 150,000   |
| LA Sub - Total |                                     |                           | 6,050,372 |

|         |                                      |            |           |
|---------|--------------------------------------|------------|-----------|
| LA Code | 96                                   |            |           |
| LA Name | Eldoret Municipal Council            |            |           |
| No      | Project Title                        | Proj. Type | TOTAL     |
| 1       | Establishment of Municipal Court     | 100        | 1,000,000 |
| 2       | Purchase of civic car                | 100        | 6,000,000 |
| 3       | Town Hall perimeter fence            | 100        | 600,000   |
| 4       | Preparation of strategic plan        | 100        | 5,000,000 |
| 5       | Valuation Roll preparation           | 100        | 3,000,000 |
| 6       | Construction of cassroom St Marys    | 200        | 500,000   |
| 7       | Construction of ward;kimumu          | 200        | 450,000   |
| 8       | Construction of ward;Kamkunji wa     | 200        | 300,000   |
| 9       | Construction of ward;kimumu          | 200        | 450,000   |
| 10      | Construction of ward;Kamkunji wa     | 200        | 300,000   |
| 11      | Classroom construction Kapyemit      | 200        | 300,000   |
| 12      | Street extention;Raiply,pipeline,ma  | 230        | 1,000,000 |
| 13      | Electricity extention to Kipkenyo    | 230        | 600,000   |
| 14      | Streetlighting extention Corner mb   | 230        | 1,200,000 |
| 15      | Electricity extention to kapsaos sec | 230        | 900,000   |
| 16      | Street extention;Raiply,pipeline,ma  | 230        | 1,000,000 |
| 17      | Electricity extention Oltebes to Nat | 230        | 1,100,000 |
| 18      | Electricity extention Oltebes to Nat | 230        | 1,100,000 |
| 19      | Street extention to Elgon view (7th  | 230        | 600,000   |
| 20      | Streetlighting extension to Eldoret  | 230        | 600,000   |
| 21      | Streetlighting extension to Bandapt  | 230        | 500,000   |
| 22      | Electricity extention to Kipkenyo    | 230        | 600,000   |
| 23      | Costruction of maternity at Kapye    | 240        | 1,000,000 |
| 24      | Construction of Kimumu Health C      | 240        | 1,350,000 |
| 25      | Costruction of maternity at Kapye    | 240        | 1,000,000 |
| 26      | Purchase of beds and materials pio   | 240        | 100,000   |
| 27      | Construction of Kimumu Health C      | 240        | 1,350,000 |
| 28      | Completion of Langas market          | 260        | 1,200,000 |
| 29      | Purchase of land Khaoya market       | 260        | 1,000,000 |
| 30      | Construction of perimeter wall Wh    | 260        | 1,100,000 |
| 31      | Fencing Mwanzo Market                | 260        | 200,000   |
| 32      | Fencing Mwanzo Market                | 260        | 200,000   |

|    |                                     |     |            |
|----|-------------------------------------|-----|------------|
| 33 | Construction of perimeter wall Wh   | 260 | 1,100,000  |
| 34 | Purchase of Grader                  | 350 | 20,000,000 |
| 35 | Lumumba-Nairobi road gravelling     | 400 | 800,000    |
| 36 | Saroiyot-Nairobi road opening and   | 400 | 400,000    |
| 37 | East View-Elgon view roads gradin   | 400 | 1,300,000  |
| 38 | Green Park-police station road grad | 400 | 1,000,000  |
| 39 | Eldoret North road grading and gra  | 400 | 600,000    |
| 40 | Langas-Kasarani-Kapkendiywo roa     | 400 | 1,000,000  |
| 41 | Kiplombe-Hawai-Ilula road gradin    | 400 | 1,500,000  |
| 42 | Prisons-Munyaka road grading and    | 400 | 500,000    |
| 43 | Utalii-Mosop road grading and gra   | 400 | 900,000    |
| 44 | Kimumu Sajama road grading and      | 400 | 1,500,000  |
| 45 | Maintenance of existing paved roa   | 400 | 2,000,000  |
| 46 | Kapsoya estate roads gravelling     | 400 | 1,000,000  |
| 47 | Opening and Gravelling Kapkoros     | 400 | 500,000    |
| 48 | Gravelling railway jnr,Unga,Maya    | 400 | 600,000    |
| 49 | Opening and Gravelling Kapkoros     | 400 | 500,000    |
| 50 | Tarmac of link roads behind Town    | 400 | 8,000,000  |
| 51 | Kapkoros road gravelling            | 400 | 1,500,000  |
| 52 | Borderfarm road grading and grave   | 400 | 1,000,000  |
| 53 | Classroom construction Kiptanui p   | 500 | 300,000    |
| 54 | Purchase of beds and lockers speci  | 500 | 200,000    |
| 55 | Classroom confstruction Eld of hear | 500 | 500,000    |
| 56 | St Marys Chebarus primary           | 500 | 0          |
| 57 | Classroom construction and land p   | 500 | 700,000    |
| 58 | Construction of staffroom kipkarre  | 500 | 200,000    |
| 59 | Classroom construction Chepkoiel    | 500 | 300,000    |
| 60 | Classroom construction Township     | 500 | 500,000    |
| 61 | Classroom construction Tuiyobei p   | 500 | 200,000    |
| 62 | St Marys Chebarus primary           | 500 | 0          |
| 63 | Classroom consruction Kapkeben p    | 500 | 300,000    |
| 64 | Classroom construction Kamkunji     | 500 | 300,000    |
| 65 | Renovation of Kimumu primary        | 500 | 300,000    |
| 66 | Renovation of Kimumu primary        | 500 | 300,000    |
| 67 | Purchase of desks and furniture Ka  | 500 | 100,000    |
| 68 | Purchase of desks for Moi Marura    | 500 | 200,000    |
| 69 | Classroom construction Kipkenyo     | 500 | 400,000    |
| 70 | Purchase of desks for Moi Marura    | 500 | 200,000    |
| 71 | Classroom construction Township     | 500 | 500,000    |
| 72 | Construction of staffroom kipkarre  | 500 | 200,000    |
| 73 | Classroom construction Kipkenyo     | 500 | 400,000    |
| 74 | Classroom construction Tuiyobei p   | 500 | 200,000    |
| 75 | Classroom construction Kiptanui p   | 500 | 300,000    |
| 76 | Classroom consruction Kapkeben p    | 500 | 300,000    |
| 77 | Classroom construction of Nursery   | 500 | 800,000    |
| 78 | Classrom construction special unit  | 500 | 300,000    |
| 79 | Electrical wiring Kapsoya primary   | 500 | 200,000    |
| 80 | Classroom construction Chepkoiel    | 500 | 300,000    |
| 81 | Classroom construction Racecourc    | 500 | 1,500,000  |
| 82 | Renovation Sosiani primary          | 500 | 500,000    |
| 83 | Classroom construction and land p   | 500 | 700,000    |
| 84 | Renovation Kimalel primary          | 500 | 500,000    |
| 85 | Renovation Saroiyot primary schoo   | 500 | 500,000    |
| 86 | Roofing central primary/secondary   | 500 | 200,000    |
| 87 | Classroom construction Kamkunji     | 500 | 300,000    |
| 88 | Classroom construction Racecourc    | 500 | 1,500,000  |
| 89 | Purchase of land Refuse damping s   | 605 | 2,000,000  |
| 90 | Purchase of sports equipment 64/in  | 700 | 500,000    |



|                       |                                     |     |                    |
|-----------------------|-------------------------------------|-----|--------------------|
| 91                    | Clearing and opening of closed dra  | 800 | 1,000,000          |
| 92                    | Rehabilitation of lorry park        | 800 | 1,000,000          |
| 93                    | Fabrication of culverts             | 800 | 300,000            |
| 94                    | Gravelling Bandaptai street         | 800 | 500,000            |
| 95                    | Construction of Toilets Ainabtich p | 900 | 150,000            |
| 96                    | Drainage improvement;Kapsuswa       | 900 | 400,000            |
| 97                    | Provision o f pipe water Cheboi Ill | 900 | 1,000,000          |
| 98                    | Provisio of piped water East View   | 900 | 500,000            |
| 99                    | Drainage improvement;Kapsuswa       | 900 | 400,000            |
| 100                   | Drainage improvement;Tagore         | 900 | 800,000            |
| 101                   | Drainage improvement;Tagore         | 900 | 800,000            |
| 102                   | Provisi of piped water Cemetery to  | 900 | 1,000,000          |
| 103                   | Extention of Kibulgeny police post  | 999 | 1,000,000          |
| <b>LA Sub - Total</b> |                                     |     | <b>106,850,000</b> |

|                |                            |
|----------------|----------------------------|
| <b>LA Code</b> | <b>101</b>                 |
| <b>LA Name</b> | <b>Embu County Council</b> |

| No                    | Project Title                   | Proj. Type | TOTAL            |
|-----------------------|---------------------------------|------------|------------------|
| 1                     | Kevote Dispensary               | 240        | 580,000          |
| 2                     | Itonguri Dispensary             | 240        | 370,000          |
| 3                     | Kihumbu Dispensary              | 240        | 286,764          |
| 4                     | Kathari Dispensary              | 240        | 171,189          |
| 5                     | Kiriari Dispensary              | 240        | 473,902          |
| 6                     | Grading Roads - Kyeni North     | 400        | 78,000           |
| 7                     | Grading of Roads - Kithimu      | 400        | 491,700          |
| 8                     | Grading of Roads - Gaturi South | 400        | 95,000           |
| 9                     | Grading of Roads - Kyeni South  | 400        | 74,000           |
| 10                    | Grading of Roads                | 400        | 138,594          |
| 11                    | Muragari Secondary -Laboratory  | 500        | 229,850          |
| 12                    | Kathande Secondary School       | 500        | 450,000          |
| 13                    | Iriari Irrigation Project       | 900        | 112,700          |
| 14                    | Karau AP/Chief's Camp           | 999        | 292,330          |
| 15                    | Kigumo A/P Chief's Camp         | 999        | 232,348          |
| <b>LA Sub - Total</b> |                                 |            | <b>4,076,377</b> |

|                |                               |
|----------------|-------------------------------|
| <b>LA Code</b> | <b>106</b>                    |
| <b>LA Name</b> | <b>Embu Municipal Council</b> |

| No | Project Title                          | Proj. Type | TOTAL   |
|----|----------------------------------------|------------|---------|
| 1  | Matakari Electricitification Street li | 230        | 624,924 |
| 2  | Matakari Elecricitation street lighti  | 230        | 624,924 |
| 3  | kimangaru livestock market             | 260        | 195,800 |
| 4  | Kimangaru Livestock maeht              | 260        | 195,800 |
| 5  | Construction of Culverts               | 400        | 237,500 |
| 6  | Roads Repairs & Gravelling             | 400        | 521,459 |
| 7  | Construction of Culverts               | 400        | 237,500 |
| 8  | Roads Repairs & Gravelling             | 400        | 521,459 |
| 9  | Kirimari Secondary School              | 500        | 164,135 |
| 10 | Urban Primary School                   | 500        | 50,000  |
| 11 | Embu County Pri. School desks          | 500        | 190,000 |
| 12 | Embu County Sec Sch Classroom c        | 500        | 380,000 |
| 13 | kamiu Sec School                       | 500        | 231,255 |
| 14 | Gatondo Primary School                 | 500        | 228,000 |

|                       |                                 |     |                  |
|-----------------------|---------------------------------|-----|------------------|
| 15                    | Kamiu Secondary School          | 500 | 231,255          |
| 16                    | Kirimari Sec School             | 500 | 164,135          |
| 17                    | Urban Primary School            | 500 | 50,000           |
| 18                    | Embu County Sec School classroo | 500 | 380,000          |
| 19                    | Embu County Pri School Desks    | 500 | 190,000          |
| 20                    | Gatondo Primary School          | 500 | 228,000          |
| 21                    | Kiaga Irrigation Scheme         | 999 | 50,000           |
| 22                    | Kiaga Irrigation Scheme         | 999 | 50,000           |
| <b>LA Sub - Total</b> |                                 |     | <b>5,746,146</b> |

|                |                             |
|----------------|-----------------------------|
| <b>LA Code</b> | <b>111</b>                  |
| <b>LA Name</b> | <b>Funyula Town Council</b> |

| No                    | Project Title          | Proj. Type | TOTAL          |
|-----------------------|------------------------|------------|----------------|
| 1                     | Strategic Plan         | 100        | 150,000        |
| 2                     | Odiado Nursery         | 240        | 74,000         |
| 3                     | Wakhungu Clinic        | 240        | 24,000         |
| 4                     | Sigulu/Masati Road     | 400        | 71,250         |
| 5                     | Namboboto Sagania Road | 400        | 75,000         |
| 6                     | Malanga Water Spring   | 900        | 24,000         |
| 7                     | Bupala Water Spring    | 900        | 34,530         |
| <b>LA Sub - Total</b> |                        |            | <b>452,780</b> |

|                |                               |
|----------------|-------------------------------|
| <b>LA Code</b> | <b>116</b>                    |
| <b>LA Name</b> | <b>Garissa County Council</b> |

| No                    | Project Title                     | Proj. Type | TOTAL             |
|-----------------------|-----------------------------------|------------|-------------------|
| 1                     | books of accounts                 | 100        | 640,000           |
| 2                     | physical planning dadaap          | 100        | 0                 |
| 3                     | strategic planning                | 100        | 800,000           |
| 4                     | physical planning survey          | 100        | 867,036           |
| 5                     | physical planning and boralgi     | 100        | 25,060            |
| 6                     | physical planning m. balambala    | 100        | 0                 |
| 7                     | updating ofby law                 | 100        | 350,000           |
| 8                     | hiv/aids                          | 240        | 1,000,000         |
| 9                     | provision of desk smodicar        | 300        | 720,000           |
| 10                    | office funiture and automation    | 300        | 664,448           |
| 11                    | provision of desks afweine        | 500        | 720,000           |
| 12                    | rehabilitation of school danyere  | 500        | 496,413           |
| 13                    | rehabilitation of school banane   | 500        | 1,564,344         |
| 14                    | constraction ofclassroom bora     | 500        | 1,000,539         |
| 15                    | constraction of domitory at nanic | 500        | 1,799,074         |
| 16                    | constraction of two classroom     | 500        | 1,532,948         |
| 17                    | constraction of two classroom     | 500        | 127,376           |
| 18                    | water pump bora                   | 900        | 622,510           |
| 19                    | water pump korokora               | 900        | 622,510           |
| 20                    | cattle dip masaburu               | 999        | 0                 |
| <b>LA Sub - Total</b> |                                   |            | <b>13,552,258</b> |

| <b>LA Code</b>        |                         | <b>121</b>                       |                   |
|-----------------------|-------------------------|----------------------------------|-------------------|
| <b>LA Name</b>        |                         | <b>Garissa Municipal Council</b> |                   |
| No                    | Project Title           | Proj. Type                       | TOTAL             |
| 1                     | VALUATION ROLL          | 100                              | 2,900,000         |
| 2                     | STRATEGIC PLAN          | 100                              | 1,400,000         |
| 3                     | STREET LIGHTING         | 230                              | 2,000,000         |
| 4                     | LIVESTOCK MARKET        | 260                              | 166,146           |
| 5                     | PURCHASE OF VEHICLE     | 350                              | 3,100,000         |
| 6                     | REPAIR OF MOTOR VEHICLE | 350                              | 500,000           |
| 7                     | MAINTENANCE OF ROAD     | 400                              | 1,910,274         |
| 8                     | PURCHASE OF BUSPARK     | 800                              | 900,000           |
| 9                     | GABAGE COLLECTION       | 900                              | 3,200,000         |
| 10                    | RMF REFUND              | 999                              | 2,000,000         |
| <b>LA Sub - Total</b> |                         |                                  | <b>18,076,420</b> |

| <b>LA Code</b>        |                            | <b>126</b>                  |                   |
|-----------------------|----------------------------|-----------------------------|-------------------|
| <b>LA Name</b>        |                            | <b>Gucha County Council</b> |                   |
| No                    | Project Title              | Proj. Type                  | TOTAL             |
| 1                     | Completion of office block | 200                         | 4,329,081         |
| 2                     | Rehabilitation of roads    | 400                         | 9,740,000         |
| 3                     | Sengera Toilet             | 900                         | 25,000            |
| <b>LA Sub - Total</b> |                            |                             | <b>14,094,081</b> |

| <b>LA Code</b>        |                               | <b>131</b>                  |                   |
|-----------------------|-------------------------------|-----------------------------|-------------------|
| <b>LA Name</b>        |                               | <b>Gusii County Council</b> |                   |
| No                    | Project Title                 | Proj. Type                  | TOTAL             |
| 1                     | Preparation of strategic plan | 100                         | 400,000           |
| 2                     | Purchase of computers         | 300                         | 520,464           |
| 3                     | Purchase of civic car         | 350                         | 2,500,000         |
| 4                     | Roads maintenance and bridges | 400                         | 1,483,000         |
| 5                     | water spring protection       | 900                         | 5,695,959         |
| <b>LA Sub - Total</b> |                               |                             | <b>10,599,423</b> |

| <b>LA Code</b> |                          | <b>136</b>                     |           |
|----------------|--------------------------|--------------------------------|-----------|
| <b>LA Name</b> |                          | <b>Homa Bay County Council</b> |           |
| No             | Project Title            | Proj. Type                     | TOTAL     |
| 1              | NDHIWA DRAINAGE          | 260                            | 100,000   |
| 2              | PHYSICAL PLANNING-NDHIW  | 260                            | 295,000   |
| 3              | PHYSICAL PLANNING - NDHI | 260                            | 0         |
| 4              | NDHIWA DRAINAGE          | 260                            | 417,820   |
| 5              | OFFICE FURNITURE         | 300                            | 114,499   |
| 6              | OFFICE FURNITURE         | 300                            | 1,500,000 |
| 7              | PURCHASE OF VEHICLE      | 350                            | 1,500,000 |
| 8              | PURCHASE OF VEHICLE      | 350                            | 100,000   |
| 9              | ASSISTANCE TO SCHOOL     | 500                            | 114,499   |
| 10             | ASSISTANCE TO SCHOOL     | 500                            | 922,000   |
| 11             | PUBLIC TOILETS           | 900                            | 295,000   |

|                       |                      |     |                  |
|-----------------------|----------------------|-----|------------------|
| 12                    | WATER AND SANITATION | 900 | 0                |
| 13                    | PUBLIC TOILETS       | 900 | 417,820          |
| 14                    | WATER & SANITATION   | 900 | 922,000          |
| <b>LA Sub - Total</b> |                      |     | <b>6,698,638</b> |

| <b>LA Code</b>        |                          | <b>141</b>                        |                  |
|-----------------------|--------------------------|-----------------------------------|------------------|
| <b>LA Name</b>        |                          | <b>Ioma Bay Municipal Council</b> |                  |
| No                    | Project Title            | Proj. Type                        | TOTAL            |
| 1                     | VALUATION OF ASSETS      | 100                               | 0                |
| 2                     | REHABILITATION OF STREET | 230                               | 276,890          |
| 3                     | FENCING SATELLITE MARKET | 260                               | 52,617           |
| 4                     | MAINTENANCE OF SEWER PL  | 260                               | 76,955           |
| 5                     | CONSTRUCTION OF NURSERY  | 260                               | 0                |
| 6                     | STAFF HOUSES REPAIRS     | 260                               | 534,541          |
| 7                     | MAINTENANCE OF MATOPENI  | 260                               | 457,737          |
| 8                     | REHABILITATION OF ROADS  | 400                               | 3,785,929        |
| 9                     | CONSTRUCTION OF BRIDGES  | 400                               | 377,000          |
| 10                    | CONSTRUCTION OF GOT RAB  | 500                               | 337,240          |
| 11                    | DIGGING OF BOREHOLE OF S | 600                               | 80,000           |
| 12                    | STADIUM WALLING/REHABIL  | 700                               | 25,200           |
| 13                    | CONSTRUCTION OF FOOT BRI | 800                               | 80,000           |
| 14                    | BUS PARK REPAIRS         | 800                               | 284,325          |
| 15                    | OPENING & REHABILITATIO  | 900                               | 1,068,400        |
| 16                    | EXTENSION OF WATER PIPES | 900                               | 480,071          |
| 17                    | PURCHASE OF DUST BINS    | 900                               | 1,591,895        |
| 18                    | PURCHASE OF EQUIPMENTS   | 900                               | 78,840           |
| <b>LA Sub - Total</b> |                          |                                   | <b>9,587,640</b> |

| <b>LA Code</b>        |                           | <b>143</b>                  |                  |
|-----------------------|---------------------------|-----------------------------|------------------|
| <b>LA Name</b>        |                           | <b>Ijara County Council</b> |                  |
| No                    | Project Title             | Proj. Type                  | TOTAL            |
| 1                     | GRAVELLING OF ROAD        | 400                         | 1,800,000        |
| 2                     | CONST. OF SCHOOL DINING H | 500                         | 150,000          |
| 3                     | PURCHASE OF 100 DESKS     | 500                         | 200,000          |
| 4                     | FENCING OF SANGAILU DAM   | 900                         | 350,000          |
| 5                     | CONSTRUCTION OF TOILET    | 900                         | 40,000           |
| 6                     | WHEEL CHAIRS & SEWING M   | 999                         | 0                |
| 7                     | SOLAR ELECT. INSTALLATIO  | 999                         | 300,000          |
| <b>LA Sub - Total</b> |                           |                             | <b>2,840,000</b> |

| <b>LA Code</b> |                          | <b>146</b>                   |           |
|----------------|--------------------------|------------------------------|-----------|
| <b>LA Name</b> |                          | <b>Isiolo County Council</b> |           |
| No             | Project Title            | Proj. Type                   | TOTAL     |
| 1              | Solar panel, freezer     | 230                          | 290,000   |
| 2              | Grading, murruming roads | 400                          | 300,000   |
| 3              | Road murruming           | 400                          | 300,000   |
| 4              | Grading of roads         | 400                          | 1,149,480 |
| 5              | Rehabilitation of roads  | 400                          | 1,000,000 |
| 6              | School desks             | 500                          | 300,000   |

|                       |                       |     |                  |
|-----------------------|-----------------------|-----|------------------|
| 7                     | School repairs        | 500 | 300,000          |
| 8                     | Renovation of classes | 500 | 500,000          |
| 9                     | School Repairs        | 500 | 300,000          |
| 10                    | School desks          | 500 | 300,000          |
| 11                    | Tables and chairs     | 500 | 150,000          |
| 12                    | Water Tank & Pipes    | 900 | 300,000          |
| <b>LA Sub - Total</b> |                       |     | <b>5,189,480</b> |

|                |                                  |
|----------------|----------------------------------|
| <b>LA Code</b> | <b>151</b>                       |
| <b>LA Name</b> | <b>Iten-Tambach Town Council</b> |

| No                    | Project Title                          | Proj. Type | TOTAL            |
|-----------------------|----------------------------------------|------------|------------------|
| 1                     | Fencing of Market/Buspark septic t     | 260        | 127,805          |
| 2                     | Strategic plan                         | 260        | 135,800          |
| 3                     | construction of permanent stalls co    | 260        | 89,535           |
| 4                     | construction library central           | 500        | 108,100          |
| 5                     | Construction of of dinning hall        | 500        | 200,000          |
| 6                     | construction of ECD Center             | 500        | 49,000           |
| 7                     | construction of nursery school kiba    | 500        | 100,000          |
| 8                     | kamaring primary school water pro      | 500        | 58,000           |
| 9                     | construction of pit latrines classes a | 500        | 148,400          |
| 10                    | construction of water tank chebone     | 900        | 0                |
| 11                    | setek water tank                       | 900        | 200,000          |
| 12                    | Formation of Water CO.                 | 900        | 173,298          |
| 13                    | Purchase of land                       | 999        | 100,000          |
| <b>LA Sub - Total</b> |                                        |            | <b>1,489,938</b> |

|                |                                   |
|----------------|-----------------------------------|
| <b>LA Code</b> | <b>156</b>                        |
| <b>LA Name</b> | <b>Kabarnet Municipal Council</b> |

| No                    | Project Title            | Proj. Type | TOTAL            |
|-----------------------|--------------------------|------------|------------------|
| 1                     | INSTALL ELECTRICITY KAPR | 230        | 134,000          |
| 2                     | REHABILITATION OF MARKE  | 260        | 600,000          |
| 3                     | INSTALL OF COMPUTERS KIN | 300        | 217,000          |
| 4                     | INSTALL OF INTERCOM      | 300        | 214,116          |
| 5                     | BOKORIN PRIMARY SCHOOL   | 500        | 209,000          |
| 6                     | KAPTIMBOR SEC SCHOOL     | 500        | 210,000          |
| 7                     | WATER PIPES KAPROGONYA   | 900        | 100,000          |
| 8                     | WATER PIPES KAPSOO/BORO  | 900        | 112,000          |
| 9                     | WATER TANK BOROWONIN     | 900        | 109,000          |
| 10                    | WATER SANITATION         | 900        | 209,000          |
| <b>LA Sub - Total</b> |                          |            | <b>2,114,116</b> |

|                |                             |
|----------------|-----------------------------|
| <b>LA Code</b> | <b>161</b>                  |
| <b>LA Name</b> | <b>Kajiado Town Council</b> |

| No | Project Title                    | Proj. Type | TOTAL     |
|----|----------------------------------|------------|-----------|
| 1  | Customer service oelivery charte | 100        | 100,000   |
| 2  | Strategic plan                   | 100        | 472,526   |
| 3  | Baseline survey                  | 100        | 120,000   |
| 4  | Grading of urban roads           | 400        | 1,599,620 |
| 5  | Precious memory N sch.           | 500        | 257,412   |

|                       |                            |     |                  |
|-----------------------|----------------------------|-----|------------------|
| 6                     | Lasdap process(water tank) | 900 | 52,000           |
| <b>LA Sub - Total</b> |                            |     | <b>2,601,558</b> |

|                |                                |
|----------------|--------------------------------|
| <b>LA Code</b> | <b>166</b>                     |
| <b>LA Name</b> | <b>Kakamega County Council</b> |

| No                    | Project Title                    | Proj. Type | TOTAL             |
|-----------------------|----------------------------------|------------|-------------------|
| 1                     | Administructive Supply Service   | 100        | 4,330,483         |
| 2                     | Special Infrastructure           | 200        | 10,890            |
| 3                     | Council Premises Rehabilitation  | 200        | 383,325           |
| 4                     | Electricity, Supply Construction | 230        | 336,552           |
| 5                     | Construction of Health Centre    | 240        | 3,612,409         |
| 6                     | Housing Rehabilitation           | 255        | 197,779           |
| 7                     | Construction of Shikulu Market   | 260        | 70,217            |
| 8                     | Market rehabilitation            | 260        | 60,219            |
| 9                     | Purchase of Computer Equipment   | 300        | 136,335           |
| 10                    | Purchase of vehicle              | 350        | 3,056,000         |
| 11                    | Roads Rehabilitation             | 400        | 2,601,240         |
| 12                    | Construction of classrooms       | 500        | 541,092           |
| 13                    | Water spring protection          | 900        | 417,838           |
| 14                    | Dairy Farming                    | 999        | 425,000           |
| <b>LA Sub - Total</b> |                                  |            | <b>16,179,379</b> |

|                |                                   |
|----------------|-----------------------------------|
| <b>LA Code</b> | <b>171</b>                        |
| <b>LA Name</b> | <b>Kakamega Municipal Council</b> |

| No                    | Project Title           | Proj. Type | TOTAL             |
|-----------------------|-------------------------|------------|-------------------|
| 1                     | STREET LIGHTING         | 230        | 750,165           |
| 2                     | DISPENSARY              | 240        | 1,500,125         |
| 3                     | EQUIPING DISPENSARY     | 240        | 1,500,116         |
| 4                     | REHABILITATION - MARKET | 260        | 750,510           |
| 5                     | COMPUTERS               | 300        | 325,000           |
| 6                     | PURCHASE OF VEHICLE     | 350        | 2,114,000         |
| 7                     | REFUSE VEHICLE          | 350        | 2,001,765         |
| 8                     | BRIDGES                 | 400        | 1,125,226         |
| 9                     | ROADS                   | 400        | 1,125,115         |
| 10                    | ROADS MAINTENANCE LEVY  | 400        | 7,219,124         |
| 11                    | SECONDARY SCHOOL        | 500        | 751,340           |
| 12                    | STADIUM WALL            | 700        | 1,060,447         |
| 13                    | WATER SPRINGS           | 900        | 756,920           |
| <b>LA Sub - Total</b> |                         |            | <b>20,979,853</b> |

|                |                             |
|----------------|-----------------------------|
| <b>LA Code</b> | <b>176</b>                  |
| <b>LA Name</b> | <b>Kandara Town Council</b> |

| No | Project Title          | Proj. Type | TOTAL   |
|----|------------------------|------------|---------|
| 1  | FENCING KARIMAMWARO DI | 240        | 124,074 |
| 2  | MUTITU DISPENSARY      | 240        | 0       |
| 3  | KIGUOYA DISPENSARY     | 240        | 0       |
| 4  | RIANDUNGO FOOTBRIDGE   | 400        | 34,150  |
| 5  | ALL FOTPATHS - GAKUI   | 800        | 100,000 |
| 6  | KANDARA BUS PARK       | 800        | 65,920  |

|                       |                         |     |                |
|-----------------------|-------------------------|-----|----------------|
| 7                     | GITHUNGU FOOTPATH       | 800 | 0              |
| 8                     | MIIRINI FOOTPATH        | 800 | 50,000         |
| 9                     | LOWER UNJIRUNI WATER PR | 900 | 56,840         |
| 10                    | BOBOTI KIAMANDE WATER P | 900 | 201,240        |
| 11                    | MUGAKI WATER PROJECT    | 900 | 194,062        |
| 12                    | GITHUYA CATTLE DIP      | 999 | 0              |
| 13                    | ORPHANAGE - GATUNDU     | 999 | 50,000         |
| <b>LA Sub - Total</b> |                         |     | <b>876,286</b> |

|                |                            |                      |            |         |
|----------------|----------------------------|----------------------|------------|---------|
| LA Code        |                            | 181                  |            |         |
| LA Name        |                            | Kangema Town Council |            |         |
| No             | Project Title              |                      | Proj. Type | TOTAL   |
| 1              | KIAIRATHE TO GATUBU FACT   |                      | 400        | 67,150  |
| 2              | HARUN TO KIGERA ROAD -GR   |                      | 400        | 39,850  |
| 3              | GATHANJI TO KIAIRATHE RO   |                      | 400        | 3,600   |
| 4              | NGURUNGA TO IGANJO ROAD    |                      | 400        | 4,900   |
| 5              | KIOHO TO A.C.K. MIRICHU CH |                      | 400        | 13,470  |
| 6              | MARIMIRA TO KIOHO ROAD -   |                      | 400        | 20,550  |
| 7              | DENNIS MUTHARABA TO KA     |                      | 400        | 10,600  |
| 8              | MATUIKU ACCESS ROAD -GR    |                      | 400        | 9,600   |
| 9              | KIAIRATHE TO KAGIKO ROA    |                      | 400        | 22,200  |
| 10             | MURINGA WA NGENGERE RO     |                      | 400        | 35,600  |
| 11             | OFFICE TOILET CONSTRUCTI   |                      | 900        | 22,135  |
| 12             | GAKIRA PUBLIC TOILET CON   |                      | 900        | 43,495  |
| LA Sub - Total |                            |                      |            | 293,150 |

|         |                          |                       |                  |
|---------|--------------------------|-----------------------|------------------|
| LA Code |                          | 186                   |                  |
| LA Name |                          | Kangundo Town Council |                  |
| No      | Project Title            |                       | Proj. Type TOTAL |
| 1       | TOWN HALL PHASE I        |                       | 200 0            |
| 2       | NDUDUNI DISPENSARY       |                       | 240 130,000      |
| 3       | KITHUMUONI DISPENSARY    |                       | 240 0            |
| 4       | KOMA RANCH DISPENSARY    |                       | 240 230,000      |
| 5       | KIKUYUNI DISPENSARY      |                       | 240 3,532,516    |
| 6       | SURVEY MATERIALS         |                       | 300 457,000      |
| 7       | TOYOTA HILUX 4WD         |                       | 350 0            |
| 8       | KYELENNI/KITULUNI RURAL  |                       | 400 200,000      |
| 9       | KYAWAA BRIDGE PHASE II   |                       | 400 100,000      |
| 10      | KIKONDENI DRIFT          |                       | 400 150,000      |
| 11      | MISYANI/KYENI ROAD       |                       | 400 162,500      |
| 12      | KWETAA DRIFT             |                       | 400 103,500      |
| 13      | KWETUTE DRIFT            |                       | 400 132,000      |
| 14      | KINGOTI ABC SEC SCHOOL   |                       | 500 130,000      |
| 15      | KISITIMANI PRIMARY SCHOO |                       | 500 200,000      |
| 16      | KWAMWENZE PRIMARY        |                       | 500 100,000      |
| 17      | KATHIINI PRIMARY SCHOOL  |                       | 500 100,000      |
| 18      | KITHUNTHI PRIMARY SCHOO  |                       | 500 100,000      |
| 19      | KITONGI PRIMARY SCHOOL   |                       | 500 134,030      |
| 20      | KIVANI PRIMARY SCHOOL    |                       | 500 200,000      |
| 21      | KAMBUSU SEC SCHOOL       |                       | 500 109,200      |
| 22      | KITHUANI SEC SCHOOL      |                       | 500 0            |
| 23      | TALA SA PRI SCHOOL       |                       | 500 200,000      |

|                       |                           |     |                   |
|-----------------------|---------------------------|-----|-------------------|
| 24                    | KWALE PRIMARY SCHOOL      | 500 | 200,000           |
| 25                    | WENDANO MATUU PRI. SCH    | 500 | 200,000           |
| 26                    | LERRVAN PRIMARY SCHOOL    | 500 | 100,000           |
| 27                    | KIMANZA SEC SCHOOL        | 500 | 200,000           |
| 28                    | KYELENI SEC SCHOOL        | 500 | 200,000           |
| 29                    | KATHOME PRIMARY SCHOOL    | 500 | 100,000           |
| 30                    | KATHAANA PRIMARY SCHOO    | 500 | 175,000           |
| 31                    | KAWETHEI HGM PRIMARY S    | 500 | 150,000           |
| 32                    | KATINE VOC. YOUTH POLYTE  | 500 | 200,000           |
| 33                    | DRAINAGE SYSTEM TR MAIN   | 605 | 246,800           |
| 34                    | KWA MUINDE B/HOLE         | 900 | 31,000            |
| 35                    | NEW NGATU DAM             | 900 | 230,000           |
| 36                    | UNYUANI MBODONI B/HOLE    | 900 | 230,000           |
| 37                    | KWA MAVEKE DAM            | 900 | 200,000           |
| 38                    | KWANDETO DAM              | 900 | 12,000            |
| 39                    | KAKUTHA WATER PROJECT     | 900 | 650,000           |
| 40                    | PUBLIC TOILETS CONSTRUCTI | 900 | 123,130           |
| 41                    | KWAKITHAMA WATER PRIJE    | 900 | 77,904            |
| 42                    | KINYUI C WATER PROJECT    | 900 | 130,000           |
| 43                    | KWAMUKUMBU DAM            | 900 | 162,500           |
| 44                    | KALANDINI A P CAMP        | 999 | 100,000           |
| 45                    | NGULUNI AP CAMP           | 999 | 116,000           |
| 46                    | PURCHASE OF LAND          | 999 | 0                 |
| 47                    | KAMBUSU ASS CHIEFS CAMP   | 999 | 101,500           |
| <b>LA Sub - Total</b> |                           |     | <b>10,406,580</b> |

|                |                             |            |           |
|----------------|-----------------------------|------------|-----------|
| LA Code        | 191                         |            |           |
| LA Name        | apenguria Municipal Council |            |           |
| No             | Project Title               | Proj. Type | TOTAL     |
| 1              | MAKUTANO ROADS REPAIR       | 400        | 2,326,631 |
| 2              | RURAL ACCESS ROADS REHA     | 400        | 822,649   |
| 3              | PURCHASE OF CULVERTS        | 400        | 160,861   |
| 4              | REHABILITATION OF CLASSR    | 400        | 226,000   |
| 5              | CONSTRUCTION OF CLASSRO     | 500        | 262,100   |
| 6              | CONSTRUCTION OF CLASSRO     | 500        | 223,015   |
| 7              | CONSTRUCTION OF CLASSRO     | 500        | 309,597   |
| 8              | CONSTRUCTION OF CLASSRO     | 500        | 367,690   |
| 9              | CONSTRUCTION OF CLASSRO     | 500        | 1,597,799 |
| 10             | PURCHASE OF SCHOOL LAND     | 500        | 467,500   |
| 11             | CONSTRUCTION OF CLASSRO     | 500        | 312,885   |
| LA Sub - Total |                             |            | 7,076,727 |

|         |                                |            |         |
|---------|--------------------------------|------------|---------|
| LA Code | 196                            |            |         |
| LA Name | Kapsabet Municipal Council     |            |         |
| No      | Project Title                  | Proj. Type | TOTAL   |
| 1       | Tulwet Water Project           | 230        | 127,500 |
| 2       | Kabirirsang R. Electrification | 230        | 0       |
| 3       | Kaptumoo Spring Protection     | 230        | 65,000  |
| 4       | Kaptildil dispensary           | 240        | 130,000 |
| 5       | Kipture Dispensary             | 240        | 14,538  |
| 6       | Kapkibimbir dispensary         | 240        | 63,430  |
| 7       | Kiropket Dispensary            | 240        | 13,115  |



|                       |                                |     |                   |
|-----------------------|--------------------------------|-----|-------------------|
| 8                     | Ngenybokurio Dispensary        | 240 | 90,048            |
| 9                     | Kamurguiywa Dispensary         | 240 | 157,746           |
| 10                    | Kipsigak Dispensary            | 240 | 9,151             |
| 11                    | Chemundu Dispensary            | 240 | 101,103           |
| 12                    | Council Cont to E.U Market     | 260 | 882,000           |
| 13                    | E.U Market                     | 260 | 2,460,000         |
| 14                    | Re-roofing of leaking market   | 260 | 1,951,962         |
| 15                    | Acquisition of Computers       | 260 | 1,431,900         |
| 16                    | Hydraulic R. Mobile Receptacle | 260 | 0                 |
| 17                    | Civic Vehicle                  | 350 | 0                 |
| 18                    | Revenue Vehicle                | 350 | 2,541,120         |
| 19                    | St Mary's Tegat                | 500 | 200,000           |
| 20                    | Kabirirsang Sec. school        | 500 | 188,431           |
| 21                    | Kipture Sec. School            | 500 | 149,460           |
| 22                    | Namgoi Primary School          | 500 | 49,050            |
| 23                    | Christ the King School         | 500 | 100,000           |
| 24                    | Kaptumoo Primary               | 500 | 0                 |
| 25                    | Kabikwen sec. school           | 500 | 114,670           |
| 26                    | Sewerage Treatment Works       | 600 | 0                 |
| 27                    | Mosobecho cattle Dip           | 999 | 132,421           |
| 28                    | Kunurter Cattle Dip            | 999 | 35,000            |
| <b>LA Sub - Total</b> |                                |     | <b>11,007,645</b> |

|                |                                 |                            |           |
|----------------|---------------------------------|----------------------------|-----------|
| LA Code        |                                 | 201                        |           |
| LA Name        |                                 | Karatina Municipal Council |           |
| No             | Project Title                   | Proj. Type                 | TOTAL     |
| 1              | Rehabilitation of w/sale Market | 260                        | 247,000   |
| 2              | Roads repair and Maintenance    | 400                        | 3,482,172 |
| LA Sub - Total |                                 |                            | 3,729,172 |

|                |                     |            |           |
|----------------|---------------------|------------|-----------|
| LA Code        | 206                 |            |           |
| LA Name        | Karuri Town Council |            |           |
| No             | Project Title       | Proj. Type | TOTAL     |
| 1              | Market Relocation   | 260        | 673,015   |
| 2              | Road Rehabilitation | 400        | 6,704,612 |
| 3              | CULVERTS MOULDS     | 800        | 100,000   |
| 4              | Water Reticulation  | 900        | 242,000   |
| LA Sub - Total |                     |            | 7,719,627 |

|         |                         |                            |           |
|---------|-------------------------|----------------------------|-----------|
| LA Code |                         | 211                        |           |
| LA Name |                         | Kehancha Municipal Council |           |
| No      | Project Title           | Proj. Type                 | TOTAL     |
| 1       | Renovation of Town hall | 200                        | 200,000   |
| 2       | Patient Beds            | 240                        | 300,000   |
| 3       | Auction Ring Fencing    | 260                        | 150,000   |
| 4       | New Kehancha Market     | 260                        | 8,756,350 |
| 5       | Motor Bikes             | 350                        | 250,000   |
| 6       | Civic Car               | 350                        | 1,600,000 |
| 7       | Rural Access Roads      | 400                        | 3,587,934 |

|                       |                         |     |                   |
|-----------------------|-------------------------|-----|-------------------|
| 8                     | Municipal Sports Ground | 700 | 2,000,000         |
| 9                     | Nyamaharaga Bus Park    | 800 | 300,000           |
| 10                    | Valuation Roll          | 900 | 250,000           |
| 11                    | Dumping Sites           | 900 | 600,000           |
| 12                    | Consultancy Services    | 900 | 480,000           |
| 13                    | Public Pit Latrines     | 900 | 960,000           |
| 14                    | Water sSprings & Wells  | 900 | 1,650,000         |
| <b>LA Sub - Total</b> |                         |     | <b>21,084,284</b> |

|                |                         |                      |            |
|----------------|-------------------------|----------------------|------------|
| LA Code        |                         | 216                  |            |
| LA Name        |                         | Keiyo County Council |            |
| No             | Project Title           | Proj. Type           | TOTAL      |
| 1              | VALUATION ROLL          | 100                  | 540,320    |
| 2              | FUNDING OF DISPENSARIES | 240                  | 208,730    |
| 3              | PURCHASE OF CHAIRS      | 300                  | 97,100     |
| 4              | PURCHASE OF GRADER      | 350                  | 15,900,000 |
| 5              | MOTOR VEHICLE           | 350                  | 25,000     |
| 6              | FEEDER ROAD IN MOSOP    | 400                  | 20,100     |
| 7              | FUNDING OF NURSERY SCHO | 500                  | 331,218    |
| 8              | FUNDING OF PRIMARY SCHO | 500                  | 398,983    |
| 9              | COMPUTERS               | 700                  | 222,520    |
| 10             | PHOTOCOPIER MACHINE     | 700                  | 140,000    |
| 11             | KIPCHILOI CATTLE DIP    | 900                  | 80,810     |
| 12             | WATER PROJECTS          | 900                  | 235,990    |
| 13             | MOSOP TEA NURSERY       | 999                  | 41,500     |
| LA Sub - Total |                         |                      | 18,242,271 |

|                |                          |                        |           |
|----------------|--------------------------|------------------------|-----------|
| LA Code        |                          | 221                    |           |
| LA Name        |                          | Kendu Bay Town Council |           |
| No             | Project Title            | Proj. Type             | TOTAL     |
| 1              | REHABILITATION ALAW RACH | 200                    | 220,601   |
| 2              | CONSTRUCTION MAGAO DISP  | 240                    | 548,637   |
| 3              | COMPUTERS AND TRAINING   | 300                    | 400,000   |
| 4              | COUNCIL PLASTIC CHAIRS   | 300                    | 55,000    |
| 5              | DONATION TO NYANGAJO BR  | 400                    | 110,536   |
| 6              | DESKS TO 4 PRIMARY SCHOO | 500                    | 110,536   |
| 7              | TOWN HALL AND OFFICES    | 900                    | 978,708   |
| LA Sub - Total |                          |                        | 2,424,018 |

|         |                           |            |           |
|---------|---------------------------|------------|-----------|
| LA Code | 226                       |            |           |
| LA Name | Kericho Municipal Council |            |           |
| No      | Project Title             | Proj. Type | TOTAL     |
| 1       | DEBT RESOLUTION           | 100        | 463,650   |
| 2       | RURAL ELECTRIFICATION     | 230        | 664,754   |
| 3       | NATIONAL HOUSING CORPOR   | 240        | 1,000,000 |
| 4       | CONSTRUCTION OF DISPENSA  | 240        | 23,245    |
| 5       | KAPKUGERWET MARKET        | 260        | 142,346   |
| 6       | REHABILITATION OF MARKE   | 260        | 39,000    |
| 7       | KAPSUSER MARKET           | 260        | 34,101    |

|                       |                          |     |                   |
|-----------------------|--------------------------|-----|-------------------|
| 8                     | FIRE FIGHTING EQUIPMENT  | 300 | 208,050           |
| 9                     | UP-GRADING ROADS         | 400 | 2,496,000         |
| 10                    | ROADS                    | 400 | 585,375           |
| 11                    | MUSLIM PRIMARY SCHOOL    | 500 | 100,000           |
| 12                    | BURSARY                  | 500 | 1,115,700         |
| 13                    | KIPKOIYAN POLYTECHNIC    | 500 | 10,400            |
| 14                    | CONSTRUCTION OF SCHOOL   | 500 | 2,906,995         |
| 15                    | CONSTRUCTION OF NURSERY  | 500 | 1,572,300         |
| 16                    | SPORTING ACTIVITIES      | 700 | 110,527           |
| 17                    | RENOVATION OF STADIUM    | 700 | 115,979           |
| 18                    | COMPLETION OF CULTURAL   | 700 | 45,917            |
| 19                    | CONSTRUCTION OF BRIDGES  | 800 | 117,428           |
| 20                    | WATER PIPES              | 900 | 49,880            |
| 21                    | RELOCATION OF DUMPSITE   | 900 | 517,334           |
| 22                    | WATER PROJECTS           | 900 | 315,929           |
| 23                    | CARBAGE COLLECTION       | 900 | 55,305            |
| 24                    | SELF-HELP GROUPS         | 999 | 554,220           |
| 25                    | PROVISION OF CEMETERY    | 999 | 100,000           |
| 26                    | COUNCILLORS GRATUITY     | 999 | 200,000           |
| 27                    | TOWN BEAUTIFICATION      | 999 | 99,400            |
| 28                    | CONTRIBUTION TO THE NEED | 999 | 40,000            |
| 29                    | RETRENCHMENT             | 999 | 553,423           |
| <b>LA Sub - Total</b> |                          |     | <b>14,237,258</b> |

|                |                     |            |           |
|----------------|---------------------|------------|-----------|
| LA Code        | 231                 |            |           |
| LA Name        | Keroka Town Council |            |           |
| No             | Project Title       | Proj. Type | TOTAL     |
| 1              | Market Stalls       | 260        | 944,400   |
| 2              | Roads Construction  | 400        | 3,270,233 |
| LA Sub - Total |                     |            | 4,214,633 |

|                |                                   |                                |           |
|----------------|-----------------------------------|--------------------------------|-----------|
| LA Code        |                                   | 236                            |           |
| LA Name        |                                   | Mugoya/Kutus Municipal Council |           |
| No             | Project Title                     | Proj. Type                     | TOTAL     |
| 1              | Town Hall rehabilitation          | 200                            | 55,569    |
| 2              | Kutus old market                  | 260                            | 356,277   |
| 3              | Purchase of computers             | 300                            | 514,256   |
| 4              | Purchase of refuse trailer        | 350                            | 411,800   |
| 5              | Grading access roads              | 400                            | 1,273,350 |
| 6              | Opening of road (Thangari)        | 400                            | 18,220    |
| 7              | Kithiriti secondary classroom     | 500                            | 204,414   |
| 8              | Rianguru bridge                   | 800                            | 300,929   |
| 9              | Kerugoya South water project      | 900                            | 1,645,846 |
| 10             | Nduini water project              | 900                            | 460,680   |
| 11             | Kutus south water project         | 900                            | 398,400   |
| 12             | Ngurunga water project            | 900                            | 306,085   |
| 13             | Rehabilitation of Jevanjee garden | 999                            | 219,374   |
| LA Sub - Total |                                   |                                | 6,165,200 |

|                |                                     |            |            |
|----------------|-------------------------------------|------------|------------|
| LA Code        | 241                                 |            |            |
| LA Name        | Kiambu County Council               |            |            |
| No             | Project Title                       | Proj. Type | TOTAL      |
| 1              | Purchase of Land-Githunguri         | 200        | 1,800,000  |
| 2              | Tinganga chiefs Camp (Electricity)  | 230        | 36,446     |
| 3              | Murrum supplied-Gatamaiyu ward      | 400        | 51,712     |
| 4              | Murrum supplied -kiambogo sec.-k    | 400        | 63,760     |
| 5              | Hardcore supplied -Karai ward       | 400        | 96,960     |
| 6              | Murrum supplied -Tinganga ward      | 400        | 116,352    |
| 7              | Murrum supplied -Gathwariga--Ki     | 400        | 129,280    |
| 8              | Murrum supplied -Nachu/ Lusiggit    | 400        | 28,800     |
| 9              | Hardcore supplied -Kijabe ward      | 400        | 185,176    |
| 10             | Murrum supplied -Githunguri war     | 400        | 96,960     |
| 11             | Hardcore supplied -Cianda           | 400        | 96,960     |
| 12             | Hardcore supplied -Tinganga ward    | 400        | 168,064    |
| 13             | Hardcore supplied -Githunguri war   | 400        | 193,920    |
| 14             | Hardcore supplied -Githiga ward     | 400        | 193,920    |
| 15             | Murrum supplied --Cianda ward       | 400        | 96,960     |
| 16             | Hardcore supplied -Kahuruko- Gat    | 400        | 226,240    |
| 17             | Murrum supplied -Ikinu ward         | 400        | 96,960     |
| 18             | Murrum supplied -Komothai ward      | 400        | 161,600    |
| 19             | Hardcore supplied -Kinale ward      | 400        | 96,960     |
| 20             | Murrrum supplied -Ngewa ward        | 400        | 290,880    |
| 21             | Gatimu Nur sch.(classroom /panes)   | 500        | 124,393    |
| 22             | Kamondo sec sch Donations -Ikinu    | 500        | 20,670     |
| 23             | Kirenga sec. sch.(cement &locks)    | 500        | 164,600    |
| 24             | Gatimu pri. Sch.-Ngecha (Tank)      | 500        | 18,700     |
| 25             | Escarpment pri.sch. -Kirenga (desk  | 500        | 75,400     |
| 26             | Rare sec. sch.-Gitithia(Windows su  | 500        | 19,000     |
| 27             | Nyaga polytechnic-Ngewa(bld. Ma     | 500        | 41,400     |
| 28             | Mukuyu sec.sch-Githiga -bld Mate    | 500        | 176,430    |
| 29             | Mugiko sec. sch.-Ngecha (Desks &    | 500        | 82,200     |
| 30             | Purchase of Land-Githunguri         | 605        | 1,800,000  |
| 31             | Construction of markets /Bus park   | 800        | 14,194,481 |
| 32             | Construction of markets /Bus park   | 800        | 14,194,481 |
| 33             | Kahoro -Ndeiya (pipes supplied)     | 900        | 45,000     |
| 34             | Provision of water pipes Simba -Ki  | 900        | 43,485     |
| 35             | Pipes at Karai water project        | 900        | 148,000    |
| 36             | Cost of pipes-Mugumo Karai          | 900        | 112,500    |
| 37             | Kanyago-Cost of Pipes-karai         | 900        | 88,500     |
| 38             | Thakwa-Githunguri(Elevtricity)      | 900        | 400,000    |
| 39             | Kabati-karai -Pipes supplied        | 900        | 67,280     |
| 40             | Kamura -Karai (cost of pipes)       | 900        | 40,660     |
| 41             | Provision of water pipes Githioro - | 900        | 200,000    |
| 42             | Ndiuni -Ndeiya (pipes supplied)     | 900        | 175,504    |
| 43             | Githioro -Gitithia (Water Drilling) | 900        | 1,000,000  |
| 44             | Provision of water pipes Rwamburi   | 900        | 87,750     |
| 45             | Provision of water pipes Thigio -N  | 900        | 86,296     |
| 46             | Githioro -Gitithia (Water Drilling) | 900        | 1,000,000  |
| 47             | Karekoka-Karai(pipes supplied)      | 900        | 51,784     |
| 48             | Macani self help Group(grants)      | 999        | 105,000    |
| LA Sub - Total |                                     |            | 38,791,424 |

| <b>LA Code</b>        |                                   | <b>246</b>                      |                   |
|-----------------------|-----------------------------------|---------------------------------|-------------------|
| <b>LA Name</b>        |                                   | <b>Kiambu Municipal Council</b> |                   |
| No                    | Project Title                     | Proj. Type                      | TOTAL             |
| 1                     | Mayors Civic Car                  | 260                             | 1,418,571         |
| 2                     | Purchase of Computers             | 300                             | 149,500           |
| 3                     | Rehabilitation of Vehicle         | 350                             | 100,278           |
| 4                     | Repair of Kangoya/Ndumberi road   | 400                             | 2,233,911         |
| 5                     | Rehabilitation of Access Roads    | 400                             | 1,929,468         |
| 6                     | Contribution to Road Maintainance | 400                             | 650,000           |
| 7                     | Improvement of Library            | 500                             | 51,859            |
| 8                     | Parking Areas                     | 800                             | 108,112           |
| 9                     | Contribution to Africities        | 900                             | 330,000           |
| 10                    | Construction of Public Toilet     | 900                             | 208,157           |
| 11                    | Physical Planning                 | 900                             | 20,500            |
| 12                    | Preparation of Strategic Plan     | 900                             | 587,397           |
| 13                    | Constraction of Chief office      | 900                             | 398,320           |
| 14                    | Water PROJECTS                    | 900                             | 1,236,900         |
| 15                    | HIV Needy Cases                   | 999                             | 610,000           |
| <b>LA Sub - Total</b> |                                   |                                 | <b>10,032,973</b> |

| <b>LA Code</b>        |                                 | <b>251</b>                 |                   |
|-----------------------|---------------------------------|----------------------------|-------------------|
| <b>LA Name</b>        |                                 | <b>Kikuyu Town Council</b> |                   |
| No                    | Project Title                   | Proj. Type                 | TOTAL             |
| 1                     | LapTrust-debt resolution        | 100                        | 7,973,860         |
| 2                     | Salary arrears                  | 100                        | 607,938           |
| 3                     | Wangige Health centre           | 240                        | 957,931           |
| 4                     | Kiahuria road                   | 400                        | 132,000           |
| 5                     | Kikuyu Township roads           | 400                        | 475,810           |
| 6                     | Kerwa-Kanyanjara road           | 400                        | 827,793           |
| 7                     | Gakobu-Ndumbu-ini road          | 400                        | 1,306,745         |
| 8                     | Repair of hamindo thamanda road | 400                        | 275,280           |
| 9                     | Kerwa Kanyanjara road           | 400                        | 260,304           |
| 10                    | Hiihu rumwe road                | 400                        | 810,903           |
| 11                    | Muthure-Gaitumbi roads          | 400                        | 559,412           |
| 12                    | Kirangari polytechnic           | 500                        | 283,797           |
| 13                    | Thogoto youth polytechnic       | 500                        | 450,425           |
| 14                    | Kinoo water project             | 900                        | 423,125           |
| 15                    | Thogoto Water project           | 900                        | 112,697           |
| 16                    | Ruku water project              | 900                        | 916,089           |
| <b>LA Sub - Total</b> |                                 |                            | <b>16,374,109</b> |

| <b>LA Code</b> |                          | <b>256</b>                   |           |
|----------------|--------------------------|------------------------------|-----------|
| <b>LA Name</b> |                          | <b>Kilifi County Council</b> |           |
| No             | Project Title            | Proj. Type                   | TOTAL     |
| 1              | CONSTRUCTION OF DISPENSA | 240                          | 6,241,646 |
| 2              | CONSTRUCTION OF POLICE H | 255                          | 721,023   |
| 3              | KALOLENI MKT WALL FENC   | 260                          | 1,497,792 |
| 4              | COMPUTER HARD/SOFT WAR   | 300                          | 939,400   |
| 5              | PURCHASE OF MOTOR VEHICL | 350                          | 5,828,000 |
| 6              | ROADS REHABILITATION     | 400                          | 4,069,415 |

|                       |                           |     |                   |
|-----------------------|---------------------------|-----|-------------------|
| 7                     | SCHOOL DESKS              | 500 | 1,637,600         |
| 8                     | CONSTRUCTION/CLASSROOM    | 500 | 2,722,791         |
| 9                     | ELECTRIFICATION OF RIBE P | 500 | 290,248           |
| 10                    | WATER TANKS/PIPED WATER   | 900 | 6,598,196         |
| <b>LA Sub - Total</b> |                           |     | <b>30,546,111</b> |

| <b>LA Code</b>        |                           | <b>261</b>                 |                   |
|-----------------------|---------------------------|----------------------------|-------------------|
| <b>LA Name</b>        |                           | <b>Kilifi Town Council</b> |                   |
| No                    | Project Title             | Proj. Type                 | TOTAL             |
| 1                     | PREPATION OF STRATEGIC PL | 100                        | 323,000           |
| 2                     | TEZO DISPENSARY           | 240                        | 500,000           |
| 3                     | KIWANDANI DISPENSARY      | 240                        | 117,000           |
| 4                     | MAFUMBINI DISPENSARY      | 240                        | 0                 |
| 5                     | KIWANDANI ROAD            | 400                        | 198,400           |
| 6                     | MURRAMING OF KONJORO R    | 400                        | 4,280,529         |
| 7                     | MUDZONGOLONI ROAD GRA     | 400                        | 800,000           |
| 8                     | KWA KATANA NGARI ROAD     | 400                        | 300,000           |
| 9                     | KIRIBA ROAD               | 400                        | 21,152            |
| 10                    | SHAURI MOYO ROAD          | 400                        | 11,905            |
| 11                    | MNARANI ROAD              | 400                        | 238,100           |
| 12                    | KAYA ROAD                 | 400                        | 200,000           |
| 13                    | SPARKI ROAD               | 400                        | 240,000           |
| 14                    | BAPTIST CHURCH DIAMOND    | 400                        | 89,200            |
| 15                    | KIWANDANI PRIMARY SCHO    | 500                        | 400,000           |
| 16                    | DZOMBERE NURSARY SCHOO    | 500                        | 500,000           |
| 17                    | MWAKUHENGA CLASSROOM      | 500                        | 500,000           |
| 18                    | MNARANI PRIMARY CLASSR    | 500                        | 550,000           |
| 19                    | WATER STORAGE TANKS FOR   | 900                        | 500,000           |
| 20                    | MADZIMATSONI WATER PROJ   | 900                        | 800,000           |
| 21                    | WATER STORAGE TANKS-MIK   | 900                        | 600,000           |
| 22                    | WATER STORAGE TANKS-KA    | 900                        | 500,000           |
| <b>LA Sub - Total</b> |                           |                            | <b>11,669,286</b> |

| <b>LA Code</b>        |                           | <b>266</b>                        |                  |
|-----------------------|---------------------------|-----------------------------------|------------------|
| <b>LA Name</b>        |                           | <b>Kimilili Municipal Council</b> |                  |
| No                    | Project Title             | Proj. Type                        | TOTAL            |
| 1                     | Rightsizing               | 100                               | 0                |
| 2                     | Environmental audit       | 100                               | 145,000          |
| 3                     | Valuation roll            | 100                               | 0                |
| 4                     | Physical Development plan | 100                               | 0                |
| 5                     | Computerization           | 300                               | 520,000          |
| 6                     | Purchase of tractor       | 350                               | 2,280,000        |
| 7                     | Roads                     | 400                               | 1,394,973        |
| 8                     | School desks              | 500                               | 596,768          |
| 9                     | Water supply              | 900                               | 608,000          |
| <b>LA Sub - Total</b> |                           |                                   | <b>5,544,741</b> |

|                       |                               |                   |                  |
|-----------------------|-------------------------------|-------------------|------------------|
| <b>LA Code</b>        | <b>271</b>                    |                   |                  |
| <b>LA Name</b>        | <b>Kipkelion Town Council</b> |                   |                  |
| <b>No</b>             | <b>Project Title</b>          | <b>Proj. Type</b> | <b>TOTAL</b>     |
| 1                     | WARD OFFICE                   | 200               | 7,500            |
| 2                     | DISPENSARIES                  | 240               | 192,000          |
| 3                     | SCHOOLS                       | 500               | 756,037          |
| 4                     | ROADS                         | 600               | 113,000          |
| 5                     | SLAUGHTER HOUSE               | 600               | 70,537           |
| 6                     | GARBAGE COLLECTION            | 605               | 10,000           |
| 7                     | WATER PROJECTS                | 900               | 284,000          |
| 8                     | LAND PURCHASE                 | 900               | 284,000          |
| 9                     | CATTLE DPS                    | 999               | 142,000          |
| 10                    | COFFEE FACTORY                | 999               | 5,824            |
| <b>LA Sub - Total</b> |                               |                   | <b>1,864,898</b> |

|                |                                  |                   |              |
|----------------|----------------------------------|-------------------|--------------|
| <b>LA Code</b> | <b>276</b>                       |                   |              |
| <b>LA Name</b> | <b>Kipsigis County Council</b>   |                   |              |
| <b>No</b>      | <b>Project Title</b>             | <b>Proj. Type</b> | <b>TOTAL</b> |
| 1              | Kapsegut chief office            | 100               | 50,000       |
| 2              | Seretut chief office             | 100               | 20,000       |
| 3              | Chemamul chief office            | 100               | 100,000      |
| 4              | Kapsoit chief office             | 100               | 100,000      |
| 5              | Strategic Plan                   | 100               | 480,000      |
| 6              | Soliat chief office              | 100               | 50,000       |
| 7              | Kejiriet dispensary              | 240               | 100,000      |
| 8              | Soliat dispensary                | 240               | 200,000      |
| 9              | Kapsiia dispensary               | 240               | 100,000      |
| 10             | Lelu dispensary                  | 240               | 62,500       |
| 11             | Chepkemel dispensary             | 240               | 112,500      |
| 12             | Mokyolok Magire Dispensary       | 240               | 150,000      |
| 13             | Kapkiam dispensary               | 240               | 125,000      |
| 14             | Mutaragon Dispensary             | 240               | 87,500       |
| 15             | Kasheen dispensary               | 240               | 150,000      |
| 16             | Kitoi dispensary                 | 240               | 125,000      |
| 17             | Kaborok dispensary               | 240               | 80,000       |
| 18             | Cheboswa Forest dispensary       | 240               | 50,000       |
| 19             | Koiwalelach dispensary           | 240               | 100,000      |
| 20             | Kapchebwai dispensary            | 240               | 100,000      |
| 21             | Muggumoini dispensary            | 240               | 175,000      |
| 22             | Subukia dispensary               | 240               | 175,000      |
| 23             | Kamungi II dispensary            | 240               | 225,000      |
| 24             | Kapsoit dispensary               | 240               | 320,000      |
| 25             | Kaptoitoi dispensary             | 240               | 80,000       |
| 26             | Burutu dispensary                | 240               | 150,000      |
| 27             | Roads rehabilitation             | 400               | 1,225,000    |
| 28             | Kapcheluch P.School              | 500               | 120,000      |
| 29             | Tunnel S.School                  | 500               | 450,000      |
| 30             | Emdit N. School                  | 500               | 112,500      |
| 31             | Chaik Educational Enhancement Pr | 500               | 450,000      |
| 32             | Sugutek Girls S.School           | 500               | 200,000      |
| 33             | Saramek S. School                | 500               | 100,000      |
| 34             | Kalyet S.School                  | 500               | 100,000      |
| 35             | Vision Education Center          | 500               | 50,000       |

|                       |                                    |     |                   |
|-----------------------|------------------------------------|-----|-------------------|
| 36                    | Barmai P.School                    | 500 | 100,000           |
| 37                    | Kipsitet TAC Office                | 500 | 175,000           |
| 38                    | Tindiret P. School                 | 500 | 150,000           |
| 39                    | Kapsoit Zonal Office               | 500 | 150,000           |
| 40                    | Simboiyon P. School                | 500 | 75,000            |
| 41                    | Koiyat N. School                   | 500 | 50,000            |
| 42                    | Iraa P. School                     | 500 | 100,000           |
| 43                    | Kapsewa P. School                  | 500 | 150,000           |
| 44                    | Chebiriirbei Day S.School          | 500 | 200,000           |
| 45                    | Gwitu P. School                    | 500 | 75,000            |
| 46                    | Sailo N. School                    | 500 | 50,000            |
| 47                    | Cheboswa Bursary Fund              | 500 | 100,000           |
| 48                    | Cheptenye N. School                | 500 | 140,000           |
| 49                    | Kamasian Zonal Educational Office  | 500 | 50,000            |
| 50                    | Kamasian Educational Bursary       | 500 | 100,000           |
| 51                    | Kipteris P.School                  | 500 | 150,000           |
| 52                    | Seretut S.School                   | 500 | 200,000           |
| 53                    | Chepkosilen S.School               | 500 | 100,000           |
| 54                    | Chepngetuny P.School               | 500 | 100,000           |
| 55                    | Chagaik S.School                   | 500 | 100,000           |
| 56                    | Kaplieli N. School                 | 500 | 150,000           |
| 57                    | Kabosweti P. School                | 500 | 150,000           |
| 58                    | Tililbei N. School                 | 500 | 112,500           |
| 59                    | Kapsitii N. School                 | 500 | 112,500           |
| 60                    | Kapmaso Milimani                   | 500 | 100,000           |
| 61                    | Muroisi N.School                   | 500 | 50,000            |
| 62                    | Benditai P. School                 | 500 | 75,000            |
| 63                    | Kptaragon Water Project            | 900 | 50,000            |
| 64                    | Kapkwangat Water Project           | 900 | 150,000           |
| 65                    | Kijawir Water Project              | 900 | 100,000           |
| 66                    | Timbilil Water Project             | 900 | 112,500           |
| 67                    | Kamach Water Project               | 900 | 50,000            |
| 68                    | Kipkeremwo Water Project           | 900 | 50,000            |
| 69                    | Kaboigong Water Project            | 900 | 100,000           |
| 70                    | Chemeltabo Kaboigong Water Proj    | 900 | 50,000            |
| 71                    | Sugut Water Project                | 900 | 112,500           |
| 72                    | Chesiche Kaboigong Water Project   | 900 | 150,000           |
| 73                    | Simbi Cattle dip                   | 999 | 75,000            |
| 74                    | Cheyman development group          | 999 | 100,000           |
| 75                    | Kaptoiroi poverty eradication Grou | 999 | 50,000            |
| 76                    | Koyumgaa self help group           | 999 | 50,000            |
| 77                    | Kiptome disabled group             | 999 | 50,000            |
| 78                    | Mogoiwet self help group           | 999 | 50,000            |
| 79                    | Cheboswa development group         | 999 | 100,000           |
| <b>LA Sub - Total</b> |                                    |     | <b>10,740,000</b> |

|                |                                 |                   |              |
|----------------|---------------------------------|-------------------|--------------|
| <b>LA Code</b> | <b>281</b>                      |                   |              |
| <b>LA Name</b> | <b>Kirinyaga County Council</b> |                   |              |
| <b>No</b>      | <b>Project Title</b>            | <b>Proj. Type</b> | <b>TOTAL</b> |
| 1              | MURINDUKO ADMIN POLICE          | 200               | 45,612       |
| 2              | KANGAITA DISPENSARY             | 240               | 983,730      |
| 3              | KARIKO DISPENSARY               | 240               | 391,860      |
| 4              | KIAMUTUGU HEALTH CENT           | 240               | 77,484       |
| 5              | THIGIRICHI MUKUI DISPENS        | 240               | 165,694      |
| 6              | GATHIGIRIRI DISPENSARY          | 240               | 52,310       |



|                       |                            |     |                   |
|-----------------------|----------------------------|-----|-------------------|
| 7                     | THIBA DISPENSERY           | 240 | 226,000           |
| 8                     | KIARUKUNGU DISPENSERY      | 240 | 305,226           |
| 9                     | NJEGAS DISPENSARY          | 240 | 95,600            |
| 10                    | WANGURU MARKET             | 260 | 1,840,000         |
| 11                    | REHABILITATION OF KAGIO    | 260 | 22,800            |
| 12                    | PURCHASE OF COMPUTERS      | 300 | 505,624           |
| 13                    | REHABILITATION OF FIRE TR  | 350 | 1,062,949         |
| 14                    | PURCHSE OF PICK UP         | 350 | 623,950           |
| 15                    | PURCHSE OF LORRY           | 350 | 2,376,050         |
| 16                    | REHABILITATION OF KRV      | 350 | 1,000,050         |
| 17                    | KAIMA ACESS ROAD           | 400 | 244,800           |
| 18                    | MURRUMING & LEVELLING O    | 400 | 78,610            |
| 19                    | NGUGUINI /KIBIRIGWI ACES   | 400 | 7,300             |
| 20                    | KIRIMA PRIMARY SCHOOL      | 500 | 33,105            |
| 21                    | NYANGATI SEC SCHOOL        | 500 | 517,981           |
| 22                    | RUKENYA SEC SCHOOL         | 500 | 337,737           |
| 23                    | ST PHILIP BARICHO SEC SCHO | 500 | 150,095           |
| 24                    | NGARIAMA SEC SCHOOL        | 500 | 258,140           |
| 25                    | KIAMIKUYU YOUTH POLYTE     | 500 | 50,000            |
| 26                    | RUKANGA SEC SCHOOL         | 500 | 504,000           |
| 27                    | MATHIA SEC SCHOOL          | 500 | 159,004           |
| 28                    | KAIRINI SEC SCHOOL         | 500 | 159,504           |
| 29                    | KAVOTE SEC SCHOOL          | 500 | 253,461           |
| 30                    | GATUGURA SOCAI HALL        | 700 | 770,613           |
| 31                    | KARJARA BRIDGE             | 800 | 292,752           |
| 32                    | KAGIO BUS PARK             | 800 | 539,386           |
| 33                    | KONYU BRIDGE               | 800 | 257,448           |
| 34                    | THUNGURI BRIDGES           | 800 | 26,438            |
| 35                    | MITOONI KOMBUNI WATER      | 900 | 365,958           |
| 36                    | MUKUI WATER PROJECT        | 900 | 261,120           |
| 37                    | KATHIGA A WATER PROJECT    | 900 | 180,255           |
| 38                    | MWIRUA GITHUTHI W PROJE    | 900 | 84,150            |
| 39                    | NYARU WATER PROJECT        | 900 | 262,752           |
| 40                    | MWERUA KABARO WATER PR     | 900 | 23,270            |
| 41                    | RAIMU RWAMBITI WATER PR    | 900 | 526,000           |
| 42                    | GATU SUCESESS W PROJEC     | 900 | 199,926           |
| 43                    | KARUTI WOMEN WATER PROJ    | 900 | 150,000           |
| 44                    | KIANDIERI W PROJECT        | 900 | 125,355           |
| 45                    | VARIOUS WARD DEV PROJEC    | 999 | 3,999,950         |
| 46                    | GATWE T NURSERY            | 999 | 100,000           |
| 47                    | KAKAKIKA W PROJECT         | 999 | 13,741            |
| 48                    | SOUTH NGARIAMA             | 999 | 16,420,750        |
| 49                    | KAGUYU TREE NURSERY        | 999 | 100,000           |
| 50                    | KIROGO CATTLE DIP          | 999 | 8,021             |
| <b>LA Sub - Total</b> |                            |     | <b>37,236,561</b> |

| <b>LA Code</b> |               | <b>286</b>                     |           |
|----------------|---------------|--------------------------------|-----------|
| <b>LA Name</b> |               | <b>Kisii Municipal Council</b> |           |
| No             | Project Title | Proj. Type                     | TOTAL     |
| 1              | 0112017887102 | 240                            | 1,437,006 |
| 2              | 0112017887102 | 255                            | 2,229,398 |
| 3              | 0112017887103 | 400                            | 3,654,166 |
| 4              | 0112017887102 | 400                            | 741,626   |
| 5              | 0112017887102 | 500                            | 184,779   |

| <b>LA Sub - Total</b> |                           | <b>8,246,975</b>             |                  |
|-----------------------|---------------------------|------------------------------|------------------|
| <b>LA Code</b>        |                           | <b>291</b>                   |                  |
| <b>LA Name</b>        |                           | <b>Kisumu County Council</b> |                  |
| No                    | Project Title             | Proj. Type                   | TOTAL            |
| 1                     | SOCIAL HALL AT KIT MIKAYI | 200                          | 10,000           |
| 2                     | REPAIR OF CLERK'S OFFICE  | 200                          | 67,652           |
| 3                     | SOCIAL HALL AT MANYWAN    | 200                          | 10,000           |
| 4                     | CONSTRUCTION OF MASENO    | 255                          | 6,000            |
| 5                     | PLANNING / SURVEYING DUN  | 260                          | 160,000          |
| 6                     | FENCING HUMA MARKET       | 260                          | 50,000           |
| 7                     | COUNCIL VEHICLE           | 350                          | 2,280,852        |
| 8                     | KANDEGE- OJOLA ROAD       | 400                          | 233,275          |
| 9                     | REPAIR OF ALWALA JUNCTIO  | 400                          | 20,000           |
| 10                    | WAGES-LUNGA MIRANGA RO    | 400                          | 4,000            |
| 11                    | KOBUDHO BEACH ROAD        | 400                          | 79,820           |
| 12                    | BURSARY                   | 900                          | 193,005          |
| 13                    | SINKING OF SHALLOW WELL   | 900                          | 25,600           |
| 14                    | PROTECTION OF MARANGO S   | 900                          | 161,180          |
| 15                    | BOP PIT LATRINE           | 900                          | 63,000           |
| 16                    | MASENO SEPTIC TANK        | 900                          | 86,000           |
| 17                    | SINKING OF SHALLOW WELL   | 900                          | 25,600           |
| 18                    | PAP OTHANY PIT LATRINE    | 900                          | 63,000           |
| <b>LA Sub - Total</b> |                           |                              | <b>3,538,984</b> |

| <b>LA Code</b> |                                    | <b>296</b>                      |            |
|----------------|------------------------------------|---------------------------------|------------|
| <b>LA Name</b> |                                    | <b>Kisumu Municipal Council</b> |            |
| No             | Project Title                      | Proj. Type                      | TOTAL      |
| 1              | Kudho Community Hall               | 200                             | 257,300    |
| 2              | Millmani Ward Office               | 200                             | 50,728     |
| 3              | Jubilee Development Office         | 200                             | 152,112    |
| 4              | Usoma Dispensary Complition        | 240                             | 183,523    |
| 5              | Orongo Dispensary                  | 240                             | 292,378    |
| 6              | Purchase Of Computers              | 300                             | 736,547    |
| 7              | Purchase Of Grader                 | 350                             | 18,500,000 |
| 8              | Purchase Of Motor Vehicle          | 350                             | 2,066,060  |
| 9              | Five Motorcycles                   | 350                             | 568,750    |
| 10             | Amino Road                         | 400                             | 1,125,285  |
| 11             | SUM- Projects                      | 400                             | 10,565,702 |
| 12             | Soko Toure Road                    | 400                             | 2,955,145  |
| 13             | Tido Mbeme Road                    | 400                             | 2,517,605  |
| 14             | Bank Street                        | 400                             | 2,321,168  |
| 15             | Technology Road                    | 400                             | 581,333    |
| 16             | Pefa / Arina ,Johana Ouko, Winam   | 400                             | 2,281,705  |
| 17             | Riat Nyahera                       | 400                             | 2,517,605  |
| 18             | Belyon Street                      | 400                             | 1,137,260  |
| 19             | 2Class Rooms-Renja Primary         | 500                             | 224,000    |
| 20             | Complition Of Bara Primary         | 500                             | 101,000    |
| 21             | Kianja/Oring Primary               | 500                             | 51,600     |
| 22             | Class Rooms/Pit Latrine Osiri Seco | 500                             | 294,222    |
| 23             | Garbage Removal- Kaloleni          | 605                             | 597,000    |
| 24             | Kibuye Gates                       | 700                             | 329,047    |

|                       |                                   |     |                   |
|-----------------------|-----------------------------------|-----|-------------------|
| 25                    | Renovation At Rotary Youth Trani  | 700 | 47,792            |
| 26                    | Bus Park Rehabilitation           | 800 | 3,220,520         |
| 27                    | Public Toilets -Railways Ward     | 900 | 83,278            |
| 28                    | Public Toilets -Kaloleni Ward     | 900 | 76,174            |
| 29                    | Fencing Of Town Hall              | 999 | 1,457,218         |
| 30                    | Rweya Community Hall /Electricit  | 999 | 55,884            |
| 31                    | Obuolo Community Hall             | 999 | 350,600           |
| 32                    | Complition Of Polce Post /Chief C | 999 | 173,000           |
| 33                    | Drain Desilting                   | 999 | 827,220           |
| <b>LA Sub - Total</b> |                                   |     | <b>56,698,761</b> |

|                       |                          |     |                   |
|-----------------------|--------------------------|-----|-------------------|
| 28                    | MATUNDU PRIMARY SCHOOL   | 500 | 230,000           |
| 29                    | KANYANGI MIXED DAY SEC.S | 500 | 420,689           |
| 30                    | CONSTRUCTION OF KABATI B | 800 | 0                 |
| 31                    | NDILI BOREHOLE WATER SUP | 900 | 250,000           |
| 32                    | NYANYAA WATER PROJECT    | 900 | 4,411,280         |
| 33                    | ITHUMULA/WINDUNDU P/LIN  | 900 | 259,817           |
| 34                    | CONSTRUCTION OF TOILETS  | 900 | 0                 |
| 35                    | NDULUNI YOUTH POLYTECH   | 999 | 500,000           |
| 36                    | SOUTH KITUI NATIONAL RES | 999 | 24,000            |
| 37                    | KAUWI EARLY C/HOOD RES.C | 999 | 400,000           |
| <b>LA Sub - Total</b> |                          |     | <b>23,749,922</b> |

|                |                          |                          |            |
|----------------|--------------------------|--------------------------|------------|
| LA Code        |                          | 301                      |            |
| LA Name        |                          | Kitale Municipal Council |            |
| No             | Project Title            | Proj. Type               | TOTAL      |
| 1              | DISPENSARY               | 240                      | 78,000     |
| 2              | ACQUISITION OF MOTOR GRA | 350                      | 17,000,000 |
| 3              | ROAD MAINTENANCE         | 400                      | 2,180,507  |
| 4              | ROAD REHABILITATION      | 400                      | 78,000     |
| 5              | ROAD REHABILITATION      | 400                      | 78,000     |
| 6              | WATER EXTENSION          | 900                      | 78,000     |
| LA Sub - Total |                          |                          | 19,492,507 |

|                |                          |                         |            |
|----------------|--------------------------|-------------------------|------------|
| LA Code        |                          | 311                     |            |
| LA Name        |                          | Kitui Municipal Council |            |
| No             | Project Title            | Proj. Type              | TOTAL      |
| 1              | VALUATION OF ASSETS      | 100                     | 514,800    |
| 2              | STRATEGIC PLAN MCK       | 100                     | 0          |
| 3              | PREPARATION OFABSTRACTS  | 100                     | 1,102,203  |
| 4              | CONSTRUCTION OF NDUUMO   | 240                     | 900,000    |
| 5              | CONSTRUCTION OF WANZUA   | 240                     | 765,243    |
| 6              | CONSTRUCTION OF KAKUUNI  | 240                     | 944,999    |
| 7              | CONTRUCTION OFMASEKI DI  | 240                     | 900,000    |
| 8              | CONSTRUCTION OF KYAMBITI | 240                     | 760,528    |
| 9              | CONSTRUCTION OF ITHOOKW  | 240                     | 900,000    |
| 10             | ITHOOKWE HEALTH CENTRE   | 240                     | 2,155,096  |
| 11             | CONSTRUCTION OF NDIUNI D | 240                     | 0          |
| 12             | CONSTRUCTION OFCHULUNI   | 240                     | 651,920    |
| 13             | CONSTRUCTION OF KANGAR   | 240                     | 109,220    |
| 14             | OFFICE COMPUTERISATION   | 300                     | 852,652    |
| 15             | INSTALLATION CAVERTS KU  | 400                     | 765,000    |
| 16             | CONSTRUCTION DRIFT MBOO  | 400                     | 900,000    |
| 17             | GRADING OF ACCESS ROAD K | 400                     | 764,500    |
| 18             | SHOLDERS REBUILDING      | 400                     | 4,423,567  |
| 19             | OPENING ACCESS ROAD      | 400                     | 764,982    |
| 20             | REHABILITATION SCH.TOWN  | 500                     | 900,000    |
| 21             | COMPLETION MUTULUKU SC   | 500                     | 540,000    |
| 22             | REHABILITATION KATHEUNI  | 500                     | 945,000    |
| 23             | CONSTRUCTION OF KUNGURU  | 500                     | 774,882    |
| 24             | CONTRUCTION OF CLASSROO  | 500                     | 299,700    |
| 25             | CONSTRUCTION OF NURSARY  | 500                     | 765,000    |
| 26             | COMPLETION OF MAGINA PO  | 500                     | 0          |
| 27             | GRADING OFMUNICIPAL STA  | 700                     | 765,000    |
| 28             | PURCHASE EXHAUSTER TAN   | 900                     | 450,000    |
| 29             | PROVISION OFMATERIALS TO | 999                     | 0          |
| LA Sub - Total |                          |                         | 23,614,292 |

|         |                          |            |           |
|---------|--------------------------|------------|-----------|
| LA Code | 306                      |            |           |
| LA Name | Kitui County Council     |            |           |
| No      | Project Title            | Proj. Type | TOTAL     |
| 1       | PREPARATION OF VALUATIO  | 100        | 2,500,000 |
| 2       | CONSTRUCTION OF MULTIST  | 200        | 2,000,000 |
| 3       | MWENGEA DISPENSARY       | 240        | 200,050   |
| 4       | MUTHA DISPENSARY         | 240        | 427,585   |
| 5       | KAMUTEI DISPENSARY       | 240        | 427,585   |
| 6       | MALALANI DISPENSARY      | 240        | 320,689   |
| 7       | KIUSYANI HEALTH CENTRE   | 240        | 427,586   |
| 8       | KITAMWIKI DISPENSARY     | 240        | 450,000   |
| 9       | MAKONGONI DISPENSARY     | 240        | 250,050   |
| 10      | MASAANI DISPENSARY       | 240        | 400,000   |
| 11      | PURCHASE OF STOCKYARDS   | 260        | 1,200,000 |
| 12      | PURCHASE OF COMPUTER O/S | 300        | 345,000   |
| 13      | PURCHASE OF VEHICLE      | 350        | 3,030,374 |
| 14      | KAUMA-MUSENGO-KANGON     | 400        | 600,000   |
| 15      | KWATUNDU PRIMARY SCHO    | 500        | 121,500   |
| 16      | KATHUNGI SECONDARY SCH   | 500        | 267,240   |
| 17      | KWAMULUNGU SEC SCHOOL    | 500        | 320,689   |
| 18      | KAMANDIO MIXED SEC SCHO  | 500        | 683,030   |
| 19      | NGUNGI PRIMARY SCHOOL    | 500        | 250,000   |
| 20      | KATUTU MIXED SEC.SCHOOL  | 500        | 534,482   |
| 21      | KAVIA MIXED SEC. SCHOOL  | 500        | 662,069   |
| 22      | KANZIKO SEC. SCHOOL      | 500        | 684,483   |
| 23      | THUA PRIMARY SCHOOL      | 500        | 220,690   |
| 24      | NDITIME PRIMARY SCHOOL   | 500        | 160,345   |
| 25      | KITUNGATI MIXED SEC.SCHO | 500        | 450,000   |
| 26      | KALIKU SEC. SCHOOL       | 500        | 160,344   |
| 27      | IMBUVU PRIMARY SCHOOL    | 500        | 160,345   |

|         |                         |
|---------|-------------------------|
| LA Code | 316                     |
| LA Name | Koibatek County Council |

| No | Project Title        | Proj. Type | TOTAL   |
|----|----------------------|------------|---------|
| 1  | Strategic Plan       | 100        | 46,980  |
| 2  | Emsos Cattle Dip     | 200        | 183,645 |
| 3  | Chemogoch Cattle Dip | 200        | 746,102 |

|                       |                                  |     |                  |
|-----------------------|----------------------------------|-----|------------------|
| 4                     | Fencing Of Mogotio Office        | 200 | 64,026           |
| 5                     | Tugumoi Dispensary               | 240 | 126,792          |
| 6                     | Rosoga Dispensary                | 240 | 37,400           |
| 7                     | Kipkitur Dispensary              | 240 | 141,274          |
| 8                     | Seguton Dispensary               | 240 | 150,600          |
| 9                     | Sirwa Dispensary                 | 240 | 226,424          |
| 10                    | Equator Dispensary/Health Centre | 240 | 199,377          |
| 11                    | Radad Dispensary                 | 240 | 8,600            |
| 12                    | Olkokwe Market                   | 260 | 24,096           |
| 13                    | Pit Latrine-Mogotio Market       | 260 | 5,603            |
| 14                    | Mogotio Revenue Office Renovati  | 260 | 19,703           |
| 15                    | Eco-Tourism Centre               | 260 | 980,594          |
| 16                    | Town Planning & Valuation Roll   | 260 | 152,397          |
| 17                    | Valuation Roll/Opinion Survey    | 260 | 54,600           |
| 18                    | Computer Programme/Training      | 300 | 471,644          |
| 19                    | Council Utility Vehicle          | 350 | 1,000,000        |
| 20                    | Kabarbaya Access Road            | 400 | 70,000           |
| 21                    | Cheptililik Bridge               | 400 | 165,272          |
| 22                    | Letoi ECD                        | 500 | 19,995           |
| 23                    | Lomanira Primary School          | 500 | 249,991          |
| 24                    | St. Joseph Primary School        | 500 | 232,784          |
| 25                    | Ngendui Primary School           | 500 | 69,614           |
| 26                    | Chebiri Primary School           | 500 | 199,998          |
| 27                    | Tiripkato Primary School         | 500 | 42,871           |
| 28                    | Kimose Secondary School          | 500 | 50,000           |
| 29                    | St. Joseph Primary School        | 500 | 39,788           |
| 30                    | Tinosiek ECD Olkokwe             | 500 | 87,283           |
| 31                    | Kanjulul Pre School              | 500 | 5,916            |
| 32                    | Koisamo Secondary School         | 500 | 199,949          |
| 33                    | Kapterit ECD                     | 500 | 8,329            |
| 34                    | Chemoson Water Project           | 900 | 4,800            |
| 35                    | Kamasai Bore Hole                | 900 | 89,640           |
| 36                    | Office Toilet E/Ravine           | 900 | 199,077          |
| 37                    | Oljoro Water Project             | 900 | 162,646          |
| 38                    | Letoi Water Dam                  | 900 | 236,207          |
| 39                    | Torongo Market Toilet            | 900 | 46,724           |
| <b>LA Sub - Total</b> |                                  |     | <b>6,820,741</b> |

|         |                                   |            |           |
|---------|-----------------------------------|------------|-----------|
| LA Code | 321                               |            |           |
| LA Name | Kwale County Council              |            |           |
| No      | Project Title                     | Proj. Type | TOTAL     |
| 1       | Extension office                  | 200        | 0         |
| 2       | Fencing of Council plots          | 200        | 697,674   |
| 3       | Kasageni dispensary               | 240        | 400,000   |
| 4       | M'buwani dispensary               | 240        | 288,665   |
| 5       | Kombani market project            | 260        | 406,000   |
| 6       | Revenue vehicle                   | 350        | 3,058,000 |
| 7       | Mackinon Road- Kilibasi water pro | 400        | 0         |
| 8       | Mwachanda- Mbita road             | 400        | 0         |
| 9       | Mwaluvuno Road                    | 400        | 0         |
| 10      | Kiziamonzo- Kinango water projec  | 900        | 0         |
| 11      | Ng'ombeni water project           | 900        | 1,145,980 |
| 12      | Mwaluphamba water project         | 900        | 261,348   |
| 13      | Kiwegu Vanga water project        | 900        | 1,305,000 |
| 14      | Kikoneni water project            | 900        | 560,000   |

|                       |                                  |     |                   |
|-----------------------|----------------------------------|-----|-------------------|
| 15                    | Kahindi Dam project              | 900 | 1,198,011         |
| 16                    | Kamale- maji ya chumvi           | 900 | 0                 |
| 17                    | Kasemeni Miyani                  | 900 | 1,365,630         |
| 18                    | Matumbi water project            | 900 | 352,000           |
| 19                    | Milalani- Munje water project    | 900 | 812,000           |
| 20                    | Kinondo borehole                 | 900 | 1,275,089         |
| 21                    | Mivumoni water project           | 900 | 0                 |
| 22                    | Kibuyuni- Mkongani water project | 900 | 707,274           |
| 23                    | Chilumani Dam                    | 900 | 0                 |
| 24                    | Bofu- Mtaa water project         | 900 | 0                 |
| 25                    | Maitsi borehole project          | 900 | 0                 |
| <b>LA Sub - Total</b> |                                  |     | <b>13,832,671</b> |

|                |                                      |            |           |
|----------------|--------------------------------------|------------|-----------|
| LA Code        | 326                                  |            |           |
| LA Name        | Kwale Town Council                   |            |           |
| No             | Project Title                        | Proj. Type | TOTAL     |
| 1              | Updating of Valuation Roll           | 100        | 235,000   |
| 2              | Mazumalume Dispensary Staff qua      | 240        | 200,000   |
| 3              | Ziwani Dispensary                    | 240        | 300,000   |
| 4              | Kwale new market                     | 260        | 943,160   |
| 5              | Renovation of Market                 | 260        | 218,186   |
| 6              | Provision of Electricity at the Mark | 260        | 0         |
| 7              | Road construction                    | 400        | 1,695,600 |
| 8              | Road Maintenance                     | 400        | 377,985   |
| 9              | Construction of Golini Nursery Sch   | 500        | 120,080   |
| 10             | Purchase of water pipes              | 900        | 383,896   |
| LA Sub - Total |                                      |            | 4,473,907 |

|                |                         |            |           |
|----------------|-------------------------|------------|-----------|
| LA Code        | 331                     |            |           |
| LA Name        | Laikipia County Council |            |           |
| No             | Project Title           | Proj. Type | TOTAL     |
| 1              | OFFICE REHABILITATION   | 200        | 913,416   |
| 2              | AUTION RINGS            | 260        | 424,530   |
| 3              | MARKET IMPROVEMENT      | 260        | 327,684   |
| 4              | ACCESS ROAD GRADING     | 400        | 1,598,244 |
| 5              | WATER INFRASTRUCTURE    | 900        | 2,150,000 |
| LA Sub - Total |                         |            | 5,413,874 |

|         |                                  |            |           |
|---------|----------------------------------|------------|-----------|
| LA Code | 336                              |            |           |
| LA Name | Lamu County Council              |            |           |
| No      | Project Title                    | Proj. Type | TOTAL     |
| 1       | Rehabilitation of county Hall    | 200        | 951,663   |
| 2       | Office Furnitures                | 300        | 164,416   |
| 3       | Purchase of printer              | 300        | 53,000    |
| 4       | Purchase of motor vehicle        | 350        | 1,000,000 |
| 5       | Maintenance of Langoni Drains    | 400        | 13,598    |
| 6       | Rehabilitation of Harambee Road- | 400        | 115,250   |
| 7       | Constraction of Faza Nursery     | 500        | 419,205   |
| 8       | Pandangua Nursery school         | 500        | 16,000    |

|                       |                                    |     |                  |
|-----------------------|------------------------------------|-----|------------------|
| 9                     | Construction of Siyu Nursary Schoo | 500 | 497,676          |
| 10                    | Rehabilitation of Lamu S/ House    | 600 | 148,124          |
| 11                    | Construction of Condamnation PIT   | 605 | 10,000           |
| 12                    | Construction of Matondoni Social   | 700 | 565,950          |
| 13                    | Construction of Kizingitini Social | 700 | 199,272          |
| 14                    | Rehabilitation of Mwambore Water   | 900 | 20,310           |
| 15                    | Rehabilitation of Rubu Water Rese  | 900 | 302,200          |
| 16                    | Contruction of Water Kiunga Djabi  | 900 | 296,600          |
| <b>LA Sub - Total</b> |                                    |     | <b>4,773,264</b> |

|                |                                 |
|----------------|---------------------------------|
| <b>LA Code</b> | <b>341</b>                      |
| <b>LA Name</b> | <b>Limuru Municipal Council</b> |

| No                    | Project Title                  | Proj. Type | TOTAL            |
|-----------------------|--------------------------------|------------|------------------|
| 1                     | Fuel Levy Funds Accounts       | 100        | 1,101,741        |
| 2                     | Strategic Plan                 | 100        | 600,000          |
| 3                     | Dumping Site                   | 200        | 166,670          |
| 4                     | Misika Electricity Project     | 230        | 250,000          |
| 5                     | Kamirithu Market               | 260        | 464,526          |
| 6                     | Tigoni Market                  | 260        | 50,832           |
| 7                     | Installation of wireless phone | 300        | 45,000           |
| 8                     | Purchase of computer/printer   | 300        | 240,000          |
| 9                     | Purchase of cabinet            | 300        | 149,000          |
| 10                    | St. Bosco Primary              | 500        | 130,800          |
| 11                    | Kiawaroga water Project        | 900        | 123,971          |
| 12                    | Manjiri Water Project          | 900        | 204,196          |
| <b>LA Sub - Total</b> |                                |            | <b>3,526,736</b> |

|                |                            |
|----------------|----------------------------|
| <b>LA Code</b> | <b>346</b>                 |
| <b>LA Name</b> | <b>Litein Town Council</b> |

| No                    | Project Title                         | Proj. Type | TOTAL            |
|-----------------------|---------------------------------------|------------|------------------|
| 1                     | Strategic Plan Preparation            | 100        | 500,000          |
| 2                     | Preparation of Abstracts of Accoun    | 100        | 148,621          |
| 3                     | Preparation of councils Logo          | 100        | 47,300           |
| 4                     | Preparation of Service Delivery Ch    | 100        | 150,000          |
| 5                     | Preparation of Valluation Roll        | 100        | 1,000,000        |
| 6                     | Council's Office Construction         | 200        | 200,000          |
| 7                     | Installation of Electricity to councl | 200        | 100,000          |
| 8                     | Siriat Tea Buying Centre              | 260        | 20,000           |
| 9                     | Korongoi Tea Buying Centre            | 260        | 80,000           |
| 10                    | Kapsogut Tea Buying Centre            | 260        | 100,000          |
| 11                    | Computer Purchase [Two ]              | 300        | 250,000          |
| 12                    | Purchase of Vehicle                   | 350        | 2,950,000        |
| 13                    | Tepkutwet Primary School              | 500        | 100,000          |
| 14                    | Chebitet Nurssery School              | 500        | 100,000          |
| 15                    | Kapsogeruk Nursery Shool              | 500        | 300,000          |
| 16                    | Itoik Nursery School                  | 500        | 100,000          |
| 17                    | Ngororga Primary Shool                | 500        | 100,000          |
| 18                    | Ngesumin Nussery School               | 500        | 100,000          |
| 19                    | Kapkitony Nursery Nursery School      | 500        | 200,000          |
| 20                    | Kaminjeiwa Nursery Shool              | 500        | 200,000          |
| <b>LA Sub - Total</b> |                                       |            | <b>6,745,921</b> |

|                |                                 |
|----------------|---------------------------------|
| <b>LA Code</b> | <b>351</b>                      |
| <b>LA Name</b> | <b>Lodwar Municipal Council</b> |

| No                    | Project Title              | Proj. Type | TOTAL            |
|-----------------------|----------------------------|------------|------------------|
| 1                     | Construction Of Dispensary | 240        | 600,000          |
| 2                     | Purchase Of Motor Vehicle  | 350        | 2,640,375        |
| 3                     | Road Maintenance           | 400        | 743,896          |
| 4                     | Bursary Fund               | 900        | 1,272,270        |
| <b>LA Sub - Total</b> |                            |            | <b>5,256,541</b> |

|                |                              |
|----------------|------------------------------|
| <b>LA Code</b> | <b>356</b>                   |
| <b>LA Name</b> | <b>Londiani Town Council</b> |

| No                    | Project Title                    | Proj. Type | TOTAL          |
|-----------------------|----------------------------------|------------|----------------|
| 1                     | Londiani Cattle Dip              | 220        | 30,000         |
| 2                     | Kipkoiyo Access Road             | 400        | 20,000         |
| 3                     | Chebewor Sub-Location Bridge     | 400        | 38,500         |
| 4                     | Londiani Farmers Bridge          | 400        | 20,000         |
| 5                     | Masaita Bridge                   | 400        | 20,000         |
| 6                     | Masaita Road N. Drainage         | 400        | 15,000         |
| 7                     | Kimasian Sub-Location Bridge/Ro  | 400        | 60,000         |
| 8                     | Kimaut Primary School            | 500        | 50,000         |
| 9                     | Kosyin Primary School            | 500        | 40,000         |
| 10                    | Londiani T/ship Day Secondary Sc | 500        | 30,000         |
| 11                    | Londiani Secondary School        | 500        | 60,000         |
| 12                    | Kipsirichet Secondary School     | 500        | 50,000         |
| 13                    | Itoik Water Dam                  | 900        | 40,000         |
| 14                    | Barotion Water Dam               | 900        | 40,000         |
| 15                    | Kiptenden Kolonget Water         | 900        | 20,000         |
| 16                    | Tinga (Kpsoi) Kipsirichet        | 999        | 30,000         |
| 17                    | Boda Boda S.H.Group              | 999        | 30,000         |
| 18                    | United Soi Cattle Dikp           | 999        | 30,000         |
| 19                    | Barotion Central W. Group        | 999        | 15,000         |
| 20                    | Kipsirichet Quarry Group         | 999        | 20,000         |
| 21                    | Kapkondor S.H. Group             | 999        | 20,000         |
| 22                    | Lofaco Cattle/Goat               | 999        | 20,000         |
| 23                    | Kiptenden S.H. Group             | 999        | 20,000         |
| <b>LA Sub - Total</b> |                                  |            | <b>718,500</b> |

|                |                            |
|----------------|----------------------------|
| <b>LA Code</b> | <b>361</b>                 |
| <b>LA Name</b> | <b>Luanda Town Council</b> |

| No | Project Title             | Proj. Type | TOTAL     |
|----|---------------------------|------------|-----------|
| 1  | TOWN HALL CONSTRUCTION    | 200        | 635,000   |
| 2  | INSTALLATION OF ELECTRICI | 230        | 378,826   |
| 3  | PURCHASE OF LAND FOR JUA  | 300        | 0         |
| 4  | PURCHASE OF CIVIC CAR     | 350        | 1,528,695 |
| 5  | ROADS CONSTRUCTION        | 400        | 225,000   |
| 6  | CONSTRUCTION OF BRIDGE    | 400        | 60,000    |
| 7  | BURSARY                   | 500        | 900,000   |
| 8  | FENCING OF SCHOOLS        | 500        | 10,000    |
| 9  | CONSTRUCTION OF CLASSRO   | 500        | 400,000   |
| 10 | DONATION OF MATERIAL TO   | 500        | 100,000   |



|                       |                     |     |                  |
|-----------------------|---------------------|-----|------------------|
| 11                    | MATERIALS TO SCHOOL | 500 | 800,000          |
| 12                    | TOILET CONSTRUCTION | 900 | 30,000           |
| 13                    | BORE HOLE           | 900 | 100,000          |
| <b>LA Sub - Total</b> |                     |     | <b>5,167,521</b> |

| <b>LA Code</b>        |                           | <b>366</b>                   |                   |
|-----------------------|---------------------------|------------------------------|-------------------|
| <b>LA Name</b>        |                           | <b>Lugari County Council</b> |                   |
| No                    | Project Title             | Proj. Type                   | TOTAL             |
| 1                     | OFFICE RENOVATION         | 200                          | 921,600           |
| 2                     | HEALTH FACILITIES         | 240                          | 351,400           |
| 3                     | ROADS REHABILITATION      | 400                          | 5,669,200         |
| 4                     | BURSARY                   | 500                          | 1,000,000         |
| 5                     | CONT. OF CLASSROOMS       | 500                          | 636,200           |
| 6                     | CONT. OF MINOR BRIDGES    | 800                          | 1,531,100         |
| 7                     | CONT. OF BUS PARK         | 800                          | 1,957,000         |
| 8                     | PROTECTION OF SPRINGS     | 900                          | 426,800           |
| 9                     | CONT. OF PUBLIC UTILITIES | 999                          | 30,900            |
| <b>LA Sub - Total</b> |                           |                              | <b>12,524,200</b> |

|                       |                   |     |                   |
|-----------------------|-------------------|-----|-------------------|
| 31                    | Chief Camp Kaseve | 999 | 176,773           |
| <b>LA Sub - Total</b> |                   |     | <b>12,230,470</b> |

| <b>LA Code</b>        |                           | <b>376</b>                    |                   |
|-----------------------|---------------------------|-------------------------------|-------------------|
| <b>LA Name</b>        |                           | <b>Makueni County Council</b> |                   |
| No                    | Project Title             | Proj. Type                    | TOTAL             |
| 1                     | VALUATION ROLL            | 100                           | 2,784,000         |
| 2                     | HEALTH INFRASTRUCTURE     | 240                           | 2,304,929         |
| 3                     | CONSTRUCTION OF MARKER    | 260                           | 468,060           |
| 4                     | PURCHASE OF COMPUTERS     | 300                           | 1,749,610         |
| 5                     | FURNITURE AND FITTINGS    | 300                           | 1,247,400         |
| 6                     | PURCHASE OF GRADER/ROLL   | 350                           | 17,314,243        |
| 7                     | REHABILITATION OF ROADS   | 400                           | 3,486,971         |
| 8                     | SUPPLY OF MATERIALS TO SC | 500                           | 8,632,898         |
| 9                     | PUBLIC TOILETS            | 900                           | 131,505           |
| 10                    | WATER INFRASTRUCTURE      | 900                           | 320,000           |
| <b>LA Sub - Total</b> |                           |                               | <b>38,439,616</b> |

| <b>LA Code</b> |                                      | <b>371</b>                        |           |
|----------------|--------------------------------------|-----------------------------------|-----------|
| <b>LA Name</b> |                                      | <b>Machakos Municipal Council</b> |           |
| No             | Project Title                        | Proj. Type                        | TOTAL     |
| 1              | Kariobangi Street lighting           | 230                               | 30,883    |
| 2              | Street Lighting                      | 230                               | 278,223   |
| 3              | Extension of Powerline to Town H     | 230                               | 64,361    |
| 4              | Rehabilitation of Disp. Mua          | 240                               | 26,658    |
| 5              | Purchase of photocopy Machine        | 300                               | 319,000   |
| 6              | Grading of Roads Mwanyani - ikul     | 400                               | 3,220     |
| 7              | Construction of Waeni Bridge         | 400                               | 728,604   |
| 8              | Grading of Roads Kimutwa             | 400                               | 9,349     |
| 9              | grading of Roads Machakos East       | 400                               | 8,119     |
| 10             | Grading of Roads & construction o    | 400                               | 16,488    |
| 11             | Construction of Gabions (Kwa Mu      | 400                               | 137,066   |
| 12             | Ngei Road                            | 400                               | 27,500    |
| 13             | Mulu Mutisya Road                    | 400                               | 315,930   |
| 14             | Rashid Road                          | 400                               | 6,014,875 |
| 15             | Ngei Road Shopping Complex           | 400                               | 2,745,306 |
| 16             | construction of foot bridges         | 400                               | 1,110     |
| 17             | grading of roads Mutituni            | 400                               | 16,238    |
| 18             | Kathimani priamary School (Kathe     | 500                               | 107,515   |
| 19             | Vota prima School (Kathekakai)       | 500                               | 27,629    |
| 20             | Renovation of classrooms' Mua Ka     | 500                               | 183,288   |
| 21             | Renovation of classrooms Classro     | 500                               | 0         |
| 22             | Love Primary School                  | 500                               | 80,163    |
| 23             | Construction of Public toilet (Mjini | 900                               | 26,560    |
| 24             | Construction of Public toilet (Mum   | 900                               | 11,201    |
| 25             | Water tank construction Mua wavo     | 900                               | 192,374   |
| 26             | Metuma Kamuthanga water project      | 900                               | 60,000    |
| 27             | Kusyomuomo Water Projects            | 900                               | 389,695   |
| 28             | Ingulyumi Water Projects             | 900                               | 195,220   |
| 29             | sinking of borehole                  | 900                               | 15,198    |
| 30             | Kwa Kinywa Water Project             | 900                               | 21,924    |

| <b>LA Code</b>        |                             | <b>381</b>                 |                  |
|-----------------------|-----------------------------|----------------------------|------------------|
| <b>LA Name</b>        |                             | <b>Makuyu Town Council</b> |                  |
| No                    | Project Title               | Proj. Type                 | TOTAL            |
| 1                     | VALUATION ROLL & ASSETS     | 100                        | 291,000          |
| 2                     | WATCHMAN'S GATE OFFICE      | 200                        | 49,390           |
| 3                     | KAMBITI WATER PROJECT       | 200                        | 12,840           |
| 4                     | P.K. PRIMARY COMPLETION     | 200                        | 26,100           |
| 5                     | GAKUNGU MARKET              | 260                        | 854,400          |
| 6                     | GIKONO MKT PROJECT          | 260                        | 74,100           |
| 7                     | OFFICE COMPUTER             | 300                        | 130,500          |
| 8                     | THANGIRA MKY FEEDER ROA     | 400                        | 62,150           |
| 9                     | KINOO NDABATABI MITHIINI    | 400                        | 2,190            |
| 10                    | KANGANGU PRIMARY SCHOO      | 500                        | 94,050           |
| 11                    | MITHIINI SEC SCHOOL         | 500                        | 100,000          |
| 12                    | KAMBITI SEC SCHOOL          | 500                        | 157,050          |
| 13                    | KIRIMIRI WATER PROJECT      | 605                        | 210,200          |
| 14                    | STRATEGIC PLAN              | 605                        | 278,000          |
| 15                    | KENOL BUS PARK              | 800                        | 1,249,902        |
| 16                    | MITHIINI MKT TOILET         | 900                        | 90,030           |
| 17                    | MAKUYU MKT TOILET 2006/07   | 900                        | 15,000           |
| 18                    | KIMORORI WATER PROJECT      | 900                        | 124,010          |
| 19                    | KENOL TOILET BLOCK          | 900                        | 220,060          |
| 20                    | KIRIMIRI TOILET             | 900                        | 6,200            |
| 21                    | GAKUNGU WATER PROJECT       | 900                        | 167,281          |
| 22                    | MAKUYU MKT TOILET COMP      | 900                        | 21,224           |
| 23                    | MITHIINI MKT TOILET 2006/07 | 900                        | 15,000           |
| <b>LA Sub - Total</b> |                             |                            | <b>4,250,677</b> |

| <b>LA Code</b> |               | <b>386</b>                 |       |
|----------------|---------------|----------------------------|-------|
| <b>LA Name</b> |               | <b>Malaba Town Council</b> |       |
| No             | Project Title | Proj. Type                 | TOTAL |

|                       |                          |     |                  |
|-----------------------|--------------------------|-----|------------------|
| 1                     | CONSTRUCTION OF MKT OFFI | 200 | 140,000          |
| 2                     | PURCHASE OF DISPENSARY F | 240 | 100,000          |
| 3                     | PURCHASE OF LAND FOR MK  | 260 | 0                |
| 4                     | PURCHASE OF COMPUTERS    | 300 | 290,000          |
| 5                     | PURCHASE OF TRACTOR      | 350 | 2,410,000        |
| 6                     | PURCHASE OF MOTOR CYCLE  | 350 | 120,000          |
| 7                     | ROAD IMPROVEMENT         | 400 | 840,150          |
| 8                     | PROVISION OF EDUCATION F | 500 | 640,000          |
| 9                     | PURCHASE OF LAND FOR LAG | 900 | 500,000          |
| 10                    | PROVISION OF CLEAN WATER | 900 | 411,067          |
| <b>LA Sub - Total</b> |                          |     | <b>5,451,217</b> |

|                |                          |            |           |
|----------------|--------------------------|------------|-----------|
| LA Code        | 391                      |            |           |
| LA Name        | Malakisi Town Council    |            |           |
| No             | Project Title            | Proj. Type | TOTAL     |
| 1              | STRATEGIC PLAN (REP)     | 260        | 134,400   |
| 2              | ACCESS ROAD AND FOOT BRI | 400        | 297,233   |
| 3              | MALAKISI A.C.K ECD       | 500        | 299,800   |
| 4              | SIBOTI ECD               | 500        | 299,800   |
| 5              | KABUBERU ECD             | 500        | 299,800   |
| 6              | BUKOKHOLO ECD            | 500        | 299,800   |
| LA Sub - Total |                          |            | 1,630,833 |

|                |                                 |            |           |
|----------------|---------------------------------|------------|-----------|
| LA Code        | 396                             |            |           |
| LA Name        | Malava Town Council             |            |           |
| No             | Project Title                   | Proj. Type | TOTAL     |
| 1              | Strategic plan                  | 100        | 134,500   |
| 2              | Transfers to general kaccounts  | 100        | 1,316,594 |
| 3              | Seminars                        | 100        | 75,000    |
| 4              | Rehabilitation of cattle Dips   | 200        | 74,505    |
| 5              | Construction of dispensary      | 240        | 1,303,178 |
| 6              | construction of Jua kali shades | 260        | 190,000   |
| 7              | Purchase of computers           | 300        | 105,000   |
| 8              | Construction of roads & Bridges | 400        | 327,115   |
| 9              | Aid to schools                  | 500        | 562,228   |
| 10             | Rehabilitation of water points  | 900        | 54,272    |
| 11             | Bursaries                       | 999        | 649,858   |
| 12             | HIV / AIDS donation             | 999        | 340,070   |
| LA Sub - Total |                                 |            | 5,132,320 |

|         |                                  |            |           |
|---------|----------------------------------|------------|-----------|
| LA Code | 401                              |            |           |
| LA Name | Malindi County Council           |            |           |
| No      | Project Title                    | Proj. Type | TOTAL     |
| 1       | Valuation Roll                   | 100        | 4,340,000 |
| 2       | Planning of Trading Centre       | 100        | 580,000   |
| 3       | Capital Projects Maintenance     | 100        | 370,313   |
| 4       | Health                           | 240        | 448,920   |
| 5       | Construction of Market Shades    | 260        | 833,294   |
| 6       | Purchase of Computers, Soft Ware | 300        | 311,604   |

|                       |                                  |     |                   |
|-----------------------|----------------------------------|-----|-------------------|
| 7                     | Purchase of Office Furniture     | 300 | 1,962,250         |
| 8                     | Roads                            | 400 | 398,000           |
| 9                     | Education                        | 500 | 1,860,196         |
| 10                    | Water                            | 900 | 1,988,000         |
| 11                    | Agriculture                      | 999 | 1,232,166         |
| 12                    | HIV/AIDS                         | 999 | 0                 |
| 13                    | Contribution to Self Help Groups | 999 | 160,000           |
| <b>LA Sub - Total</b> |                                  |     | <b>14,484,743</b> |

|                |                            |            |           |
|----------------|----------------------------|------------|-----------|
| LA Code        | 406                        |            |           |
| LA Name        | Malindi Municipal Council  |            |           |
| No             | Project Title              | Proj. Type | TOTAL     |
| 1              | STREET LIGHTING / REHABILI | 230        | 430,680   |
| 2              | DISPENSARIES               | 240        | 1,223,229 |
| 3              | MARKETS                    | 260        | 1,584,059 |
| 4              | MOTOR CYCLE                | 350        | 150,000   |
| 5              | RURAL ROADS                | 400        | 6,897     |
| 6              | EDUCATION FACILITIES       | 500        | 983,865   |
| 7              | CONFERENCE/ SOCIAL HALL    | 700        | 2,603,261 |
| LA Sub - Total |                            |            | 6,981,991 |

|         |                                     |            |           |
|---------|-------------------------------------|------------|-----------|
| LA Code | 411                                 |            |           |
| LA Name | Mandera County Council              |            |           |
| No      | Project Title                       | Proj. Type | TOTAL     |
| 1       | Valuation Roll                      | 100        | 500,000   |
| 2       | Staff Houses for Borehole 11 Disp   | 240        | 400,000   |
| 3       | Martenity Ward at Rhamu Dimtu       | 240        | 400,000   |
| 4       | Repairs at Wagaidahan Dispensary    | 240        | 400,000   |
| 5       | Repairs at Fino Dispensary          | 240        | 500,000   |
| 6       | Const. of Elwak Market Stalls       | 260        | 150,000   |
| 7       | Const. of Rhamu Market Stalls       | 260        | 1,350,000 |
| 8       | Repair of Old Rhamu Market Stalls   | 260        | 150,000   |
| 9       | Office Furniture                    | 300        | 400,000   |
| 10      | Office Equipment                    | 300        | 140,000   |
| 11      | Const. of Classrooms at Kutayu Pri  | 500        | 200,000   |
| 12      | Supply of Desks to Kilwehiri Pri. S | 500        | 300,000   |
| 13      | Supply of Desks to Choroqo Pri S    | 500        | 150,000   |
| 14      | Supply of Desks to Lulis Pri. Scho  | 500        | 200,000   |
| 15      | Const. of Classrooms at Sake Pri. S | 500        | 200,000   |
| 16      | Supply of Desks to Al-Hidaya Pri    | 500        | 300,000   |
| 17      | Const. of Classrooms at Fincharo P  | 500        | 600,000   |
| 18      | Const. of Classrooms at Ashabito S  | 500        | 600,000   |
| 19      | Const. of Classrooms at Hareri Pri. | 500        | 600,000   |
| 20      | Supply of Desks to Chief Moh'd Ja   | 500        | 325,000   |
| 21      | Fencing of Fiyo Primary School      | 500        | 150,000   |
| 22      | Const. of Classrooms at Bambo Pri   | 500        | 600,000   |
| 23      | Const. of Classrooms at Gingo Nur   | 500        | 600,000   |
| 24      | Const. of Classrooms at Damasa Pr   | 500        | 600,000   |
| 25      | Const. of Classrooms at Malkaroqa   | 500        | 480,000   |
| 26      | Const. of Arabia Girls Secondary S  | 500        | 200,000   |
| 27      | Completion of Rocky Hill Pri. Sch   | 500        | 150,000   |
| 28      | Covering Water Tank at Lafey        | 900        | 225,000   |

|                       |                                     |     |                   |
|-----------------------|-------------------------------------|-----|-------------------|
| 29                    | Water System for Kutulo Town        | 900 | 500,000           |
| 30                    | Const of Toilets at Malkamari Pri   | 900 | 200,000           |
| 31                    | Const. of Toilets at Guba Pri. Scho | 900 | 300,000           |
| 32                    | Restocking for 10 households at El  | 999 | 500,000           |
| 33                    | Restocking for 10 households at W   | 999 | 500,000           |
| 34                    | Restocking of 10 households at Ba   | 999 | 500,000           |
| 35                    | Restocking of 10 households at Ta   | 999 | 500,000           |
| 36                    | Restocking of 10 households at Da   | 999 | 500,000           |
| 37                    | Restocking of 10 households at Ga   | 999 | 600,000           |
| 38                    | Strategic Plan                      | 999 | 700,000           |
| <b>LA Sub - Total</b> |                                     |     | <b>15,670,000</b> |

|                |                             |
|----------------|-----------------------------|
| <b>LA Code</b> | <b>416</b>                  |
| <b>LA Name</b> | <b>Mandera Town Council</b> |

| No                    | Project Title                       | Proj. Type | TOTAL             |
|-----------------------|-------------------------------------|------------|-------------------|
| 1                     | Valuation of Council assets         | 100        | 300,000           |
| 2                     | Preparation of strategic plan       | 100        | 400,000           |
| 3                     | Preparation of valuation Roll       | 100        | 600,000           |
| 4                     | Purchase of furniture for B/Mpya    | 240        | 100,000           |
| 5                     | Const. of 9 No Market stalls        | 260        | 900,000           |
| 6                     | Purchase of furniture for Neboi Du  | 300        | 100,000           |
| 7                     | Purchase of landpower Tdi (110)     | 350        | 3,642,370         |
| 8                     | Const. Of 1 No. C/room at Barwaq    | 500        | 350,000           |
| 9                     | Const. of 1 No. C/room at Shefshe   | 500        | 350,000           |
| 10                    | Const. of 1 No. C/room at Neboi Pr  | 500        | 350,000           |
| 11                    | Const. Of 1 No. C/room at DEB P     | 500        | 350,000           |
| 12                    | Const. of Admin Block at dust Pri.  | 500        | 500,000           |
| 13                    | Const. of 2 No. C/room at B/Mpya    | 500        | 700,000           |
| 14                    | Const. of 1 No. Madrasa at DEB P.   | 500        | 350,000           |
| 15                    | Purchase of sch. Desks for BPI Pr.  | 500        | 50,000            |
| 16                    | Const. of water tank at Shefshey    | 900        | 200,000           |
| 17                    | Const. of Masonary water tank       | 900        | 500,000           |
| 18                    | Constr. Of water pipes at T/ship-ko | 900        | 800,000           |
| 19                    | Purchase of Dustbins                | 900        | 300,000           |
| 20                    | Const. of irrigation canals of BPI  | 900        | 800,000           |
| <b>LA Sub - Total</b> |                                     |            | <b>11,642,370</b> |

|                |                               |
|----------------|-------------------------------|
| <b>LA Code</b> | <b>421</b>                    |
| <b>LA Name</b> | <b>Maragua County Council</b> |

| No | Project Title                         | Proj. Type | TOTAL     |
|----|---------------------------------------|------------|-----------|
| 1  | Bill of quantities for lasdap project | 100        | 224,420   |
| 2  | Maragua division office               | 100        | 464,171   |
| 3  | Valluation rolls                      | 100        | 500,000   |
| 4  | purchase of refuse site               | 200        | 500,000   |
| 5  | Office construction                   | 200        | 180,413   |
| 6  | Gacharage disp.                       | 240        | 100,000   |
| 7  | Gituru dispensary                     | 240        | 100,000   |
| 8  | Kiranga dispensary                    | 240        | 100,000   |
| 9  | Kamuhuha Dispensary                   | 240        | 96,766    |
| 10 | Mungaria disp                         | 240        | 100,000   |
| 11 | Rahabillitation of various mkts       | 260        | 432,629   |
| 12 | Office Computerization                | 300        | 1,421,287 |

|                       |                                    |     |                  |
|-----------------------|------------------------------------|-----|------------------|
| 13                    | office furniture                   | 300 | 261,915          |
| 14                    | grader repairs                     | 350 | 96,280           |
| 15                    | Rural Access roads various locatio | 400 | 880,200          |
| 16                    | Kibuu Access rd                    | 400 | 60,000           |
| 17                    | Rongono ruraya Access road         | 400 | 100,000          |
| 18                    | Ngararia access rd                 | 400 | 183,350          |
| 19                    | wathiani pry                       | 500 | 150,000          |
| 20                    | Boro pry school                    | 500 | 200,000          |
| 21                    | Gatitu n school                    | 500 | 40,000           |
| 22                    | Kamahuha poly                      | 500 | 100,000          |
| 23                    | Kiberke stadium                    | 700 | 142,835          |
| 24                    | Rouna Foot bridge                  | 800 | 54,030           |
| 25                    | kariaini kinganjo foot bridge      | 800 | 75,000           |
| 26                    | Mbogoini f bridge                  | 800 | 255,536          |
| 27                    | Ngunyi F bridge                    | 800 | 100,000          |
| 28                    | Mahurai foot bridge                | 800 | 121,520          |
| 29                    | Mareira Water Project              | 900 | 180,000          |
| 30                    | Refuse dump site muthithi /sabsab  | 900 | 248,750          |
| 31                    | Githumu resovior                   | 900 | 13,500           |
| 32                    | Turturu Water Project              | 900 | 150,000          |
| 33                    | Mariaini Water project             | 900 | 150,000          |
| 34                    | Kiranga bore hole silling          | 900 | 31,200           |
| 35                    | sabasaba town rehabilitation       | 999 | 73,965           |
| 36                    | legal fee                          | 999 | 200,000          |
| 37                    | maragua ridge                      | 999 | 164,950          |
| 38                    | Kigumo Funeral Home                | 999 | 734,867          |
| <b>LA Sub - Total</b> |                                    |     | <b>8,987,614</b> |

|                |                             |
|----------------|-----------------------------|
| <b>LA Code</b> | <b>426</b>                  |
| <b>LA Name</b> | <b>Maragua Town Council</b> |

| No                    | Project Title               | Proj. Type | TOTAL            |
|-----------------------|-----------------------------|------------|------------------|
| 1                     | Streetlighting              | 230        | 320,800          |
| 2                     | Anti-malaria drain          | 240        | 71,420           |
| 3                     | Town Roads (KRBF Programme) | 400        | 1,665,321        |
| 4                     | Mugumo-ini Nurseryl         | 500        | 42,000           |
| 5                     | Gikindu Nursery School      | 500        | 20,000           |
| 6                     | Gakoigo Nursery School      | 500        | 30,000           |
| 7                     | Ihigani Nursery School      | 500        | 20,000           |
| 8                     | Nginda Nursery School       | 500        | 20,000           |
| 9                     | Township Primary School     | 500        | 6,000            |
| 10                    | Iregi Nursery School        | 500        | 10,000           |
| 11                    | Gitumbi Nursery School      | 500        | 10,000           |
| 12                    | Maragua Water Project       | 900        | 14,300           |
| 13                    | Githuka chiefs Camp         | 999        | 15,000           |
| 14                    | Bursaries                   | 999        | 222,000          |
| 15                    | Cemetery                    | 999        | 300,000          |
| <b>LA Sub - Total</b> |                             |            | <b>2,766,841</b> |

|                |                                |
|----------------|--------------------------------|
| <b>LA Code</b> | <b>431</b>                     |
| <b>LA Name</b> | <b>Marakwet County Council</b> |

| No | Project Title       | Proj. Type | TOTAL  |
|----|---------------------|------------|--------|
| 1  | Opinion Poll Survey | 100        | 34,405 |

|                       |                                 |     |                  |
|-----------------------|---------------------------------|-----|------------------|
| 2                     | Valuation Roll                  | 100 | 1,160,000        |
| 3                     | Capacity Building               | 100 | 442,550          |
| 4                     | Physical Planning               | 100 | 40,165           |
| 5                     | Office Extension                | 200 | 544,048          |
| 6                     | Kapsowar Mortuary               | 200 | 499,989          |
| 7                     | Support to Health Facilities    | 240 | 515,851          |
| 8                     | Chebara Health Centre           | 240 | 20,000           |
| 9                     | Medical Equipment               | 300 | 242,957          |
| 10                    | Support to Hostel Construction  | 300 | 300,000          |
| 11                    | Support to Library Construction | 300 | 200,000          |
| 12                    | Computer Software               | 300 | 405,000          |
| 13                    | Kapcherop Town Roads            | 400 | 48,494           |
| 14                    | Access Roads                    | 400 | 45,079           |
| 15                    | Kapsowar Town Roads             | 400 | 241,381          |
| 16                    | Support to Sports Activities    | 700 | 56,478           |
| 17                    | Environment Projects            | 900 | 1,560            |
| 18                    | Water Projects                  | 900 | 1,817,490        |
| 19                    | Tourism Promotion               | 999 | 144,842          |
| 20                    | Court of Arms                   | 999 | 100,000          |
| 21                    | Support to Education            | 999 | 6,700            |
| 22                    | RMLF Contribution               | 999 | 567,500          |
| 23                    | Agricultural & Livestock        | 999 | 383,607          |
| 24                    | Tot Cultural Centre             | 999 | 113,862          |
| <b>LA Sub - Total</b> |                                 |     | <b>7,931,958</b> |

| <b>LA Code</b>        |                                   | <b>436</b>                  |                  |
|-----------------------|-----------------------------------|-----------------------------|------------------|
| <b>LA Name</b>        |                                   | <b>Maralal Town Council</b> |                  |
| No                    | Project Title                     | Proj. Type                  | TOTAL            |
| 1                     | Preparation of valuation roll     | 100                         | 0                |
| 2                     | preparation of council By-laws    | 100                         | 0                |
| 3                     | construction of market sheds      | 260                         | 215,865          |
| 4                     | Fencing of Lkuroto primary        | 500                         | 210,000          |
| 5                     | construction of classrooms        | 500                         | 1,077,120        |
| 6                     | fencing of Ipartuk primary school | 500                         | 270,000          |
| 7                     | construction of teachers houses   | 500                         | 0                |
| 8                     | Fencing of shabaa primary school  | 500                         | 106,706          |
| 9                     | construction of slaughter house   | 600                         | 483,557          |
| 10                    | fencing of stadium                | 700                         | 252,295          |
| 11                    | purchase of water tanks           | 900                         | 496,398          |
| 12                    | purchase of hand pump             | 900                         | 177,890          |
| 13                    | purchase of Gen-set               | 900                         | 162,875          |
| <b>LA Sub - Total</b> |                                   |                             | <b>3,452,706</b> |

| <b>LA Code</b> |                                  | <b>441</b>                    |         |
|----------------|----------------------------------|-------------------------------|---------|
| <b>LA Name</b> |                                  | <b>Mariakani Town Council</b> |         |
| No             | Project Title                    | Proj. Type                    | TOTAL   |
| 1              | Mazeras Market                   | 260                           | 57,350  |
| 2              | Classroom Construction -Ndatani  | 500                           | 337,412 |
| 3              | Class Construction - Mwangutwa P | 500                           | 504,866 |
| 4              | Bursaries                        | 500                           | 500,400 |
| 5              | Classroom Construction - Mnyenze | 500                           | 430,972 |
| 6              | Kaliang'ombe Primary School      | 500                           | 92,750  |

|                       |                               |     |                  |
|-----------------------|-------------------------------|-----|------------------|
| 7                     | Kavuka Primary School         | 500 | 96,650           |
| 8                     | Kibanda Hasara Primary School | 500 | 210,026          |
| 9                     | Misufini Nursery School       | 500 | 197,113          |
| 10                    | Boyani Primary School         | 500 | 21,000           |
| 11                    | Kadzanzo Primary School       | 500 | 12,400           |
| 12                    | Kadzandani Primary School     | 500 | 65,550           |
| 13                    | Kajiwe Primary School         | 500 | 114,110          |
| 14                    | Muungano Primary School       | 500 | 171,373          |
| 15                    | Kirumbi Primary School        | 500 | 108,750          |
| 16                    | Madzimbani Primary School     | 500 | 42,600           |
| 17                    | Strategic Plan                | 900 | 932,000          |
| 18                    | Valuation Roll                | 900 | 200,000          |
| 19                    | Water Sanitation - Migundini  | 900 | 645,783          |
| 20                    | Water Sanitatioon - Kamkomani | 900 | 1,094,795        |
| 21                    | Uwanja Wa Ndege Water Project | 900 | 200,211          |
| 22                    | Water Sanitatioon - Katolani  | 900 | 2,654,500        |
| <b>LA Sub - Total</b> |                               |     | <b>8,690,611</b> |

| <b>LA Code</b>        |                                  | <b>446</b>                     |                  |
|-----------------------|----------------------------------|--------------------------------|------------------|
| <b>LA Name</b>        |                                  | <b>Marsabit County Council</b> |                  |
| No                    | Project Title                    | Proj. Type                     | TOTAL            |
| 1                     | MAIKONA DISPENSARY - MAI         | 240                            | 230,000          |
| 2                     | MARKET SHED - KORR               | 260                            | 209,000          |
| 3                     | MARKET SHED - KORR/NGUR          | 260                            | 224,000          |
| 4                     | PURCHASE OF OFFICE FURNI         | 300                            | 77,160           |
| 5                     | ROAD WORKS - D.C-SHELL-H/        | 400                            | 1,448,136        |
| 6                     | Shallow borehole hand pump - Gas | 500                            | 207,000          |
| 7                     | NURSERY SCH. CONS. - LOGL        | 500                            | 324,000          |
| 8                     | BURSARY - KARGI                  | 500                            | 400,000          |
| 9                     | BURSARY - LAISAMIS               | 500                            | 400,000          |
| 10                    | BURSARY - LOIYANGALANI           | 500                            | 230,000          |
| 11                    | BURSARY - LOGLOGO                | 500                            | 400,000          |
| 12                    | BURSARY - MAIKONA                | 500                            | 400,000          |
| 13                    | BURSARY - QILTA KORMA            | 500                            | 230,000          |
| 14                    | ELGADE PR.SCH CLASS - KAL        | 500                            | 230,000          |
| 15                    | CLASSROOM FOR KARARE N           | 500                            | 480,000          |
| 16                    | PR. SCH. CLASS CONS. - HURI      | 500                            | 410,600          |
| 17                    | SCH. DESKS FOR MARSABIT B        | 500                            | 460,000          |
| 18                    | DAKABARICHA PR. SCH. - DA        | 500                            | 207,000          |
| 19                    | SLAUGHTERHSE CONS. - KOR         | 600                            | 201,600          |
| 20                    | ARIO WATER WELLS - KALAC         | 900                            | 240,000          |
| 21                    | NEW SORDON WATER SOURC           | 900                            | 483,000          |
| 22                    | PR. SCH. BOARDING FACILITI       | 999                            | 230,000          |
| <b>LA Sub - Total</b> |                                  |                                | <b>7,721,496</b> |

| <b>LA Code</b> |                       | <b>451</b>                   |         |
|----------------|-----------------------|------------------------------|---------|
| <b>LA Name</b> |                       | <b>Masaku County Council</b> |         |
| No             | Project Title         | Proj. Type                   | TOTAL   |
| 1              | Kisinki Health Centre | 240                          | 108,250 |
| 2              | Ithaeni Dispensary    | 240                          | 239,489 |
| 3              | Kithyoko Dispensary   | 240                          | 375,332 |
| 4              | Muthetheni Dispensary | 240                          | 212,551 |



|    |                                    |     |           |
|----|------------------------------------|-----|-----------|
| 5  | Ikaatini Dispensary                | 240 | 105,000   |
| 6  | Yathui Dispensary                  | 240 | 185,580   |
| 7  | Kithangaini Dispensary             | 240 | 110,165   |
| 8  | Milaani Dispensary                 | 240 | 148,432   |
| 9  | Mutuyu Dispensary                  | 240 | 223,866   |
| 10 | Kavumbu Dispensary                 | 240 | 83,850    |
| 11 | Mitaboni Market Borehole           | 260 | 170,000   |
| 12 | Computerization (Equipments)       | 300 | 620,000   |
| 13 | mananja Roads Repair               | 400 | 80,000    |
| 14 | Iuuma Youth Polytechnic            | 500 | 86,200    |
| 15 | Katithi Primary school             | 500 | 100,628   |
| 16 | AIC Katheka Primary School         | 500 | 59,400    |
| 17 | Kaewa sec School                   | 500 | 97,500    |
| 18 | Ngukumwe H. School                 | 500 | 42,991    |
| 19 | Yathui Youth Polytechnic           | 500 | 395,610   |
| 20 | Our Lady queen of peace - Katangi  | 500 | 200,000   |
| 21 | Yathui Youth Polytechnic           | 500 | 59,134    |
| 22 | Ikaatini Mentaly Handicaped Scho   | 500 | 250,598   |
| 23 | Kwa Katuta primary school          | 500 | 192,000   |
| 24 | Kyamwee Polytechnic                | 500 | 370,452   |
| 25 | Muusini Primary School             | 500 | 106,100   |
| 26 | Mananja Sec School                 | 500 | 196,040   |
| 27 | Kaiani Sec School                  | 500 | 264,140   |
| 28 | Kiwanza-Ngoliba Sec School         | 500 | 464,090   |
| 29 | Katangi Sec School                 | 500 | 436,990   |
| 30 | Kaewa - Kai Sec School             | 500 | 435,978   |
| 31 | Ngukumwe Sec School                | 500 | 434,220   |
| 32 | Ikalaasa Sec School                | 500 | 399,283   |
| 33 | Lungulueni Polytechnic             | 500 | 425,035   |
| 34 | Toyota Institute                   | 500 | 115,024   |
| 35 | Mathingau Village Polytechnic      | 500 | 187,900   |
| 36 | Ndalani Vilage Polytechnic         | 500 | 345,930   |
| 37 | Masii Slaughter House              | 600 | 173,000   |
| 38 | Kivaa Bus Park                     | 800 | 1,162,000 |
| 39 | Wamunyu Public Toilet              | 900 | 117,390   |
| 40 | Kalua Water Project                | 900 | 248,600   |
| 41 | Kangonde Public Toilet             | 900 | 117,120   |
| 42 | Ikombe Public Toilet               | 900 | 107,386   |
| 43 | Kithyoko (Thatha Public Toilet)    | 900 | 79,364    |
| 44 | Thinu/Kisekini Water Project       | 900 | 47,900    |
| 45 | Kathyoli - Kiveetyo Water Project  | 900 | 290,800   |
| 46 | Kwa Muange Sub Surface Dam         | 900 | 69,994    |
| 47 | kangonde Community Dam             | 900 | 106,520   |
| 48 | Kyangii Earth Dam                  | 900 | 77,600    |
| 49 | Kinyaata Public Toilet             | 900 | 99,000    |
| 50 | Mitaboni Public Toilet             | 900 | 78,470    |
| 51 | Musalaani Earth Dam                | 900 | 159,250   |
| 52 | Miumbuni Borehole                  | 900 | 128,025   |
| 53 | Vyulya Borehole                    | 900 | 361,739   |
| 54 | Masii Water Supply                 | 900 | 413,005   |
| 55 | Kaewa Public Toilet                | 900 | 116,600   |
| 56 | Mwala Public Toilet                | 900 | 105,400   |
| 57 | Kathiani (Ngoleni & kathiani) Publ | 900 | 28,000    |
| 58 | Mavoloni Public Toilet             | 900 | 105,560   |
| 59 | Katangi Public Toilet              | 900 | 117,590   |
| 60 | Ndalani Public Toilet              | 900 | 97,000    |
| 61 | Kitunduni Earth Dam                | 900 | 497,276   |
| 62 | Ekalakala Public Toilet            | 900 | 85,268    |

|                |                                   |     |            |
|----------------|-----------------------------------|-----|------------|
| 63             | Kivaa Public Toilet               | 900 | 150,000    |
| 64             | Masinga Public Toilet             | 900 | 67,200     |
| 65             | Muthesya Public Toilet            | 900 | 84,000     |
| 66             | Kitheuni Water Project            | 900 | 428,000    |
| 67             | Kwa Muthuku Earth Dam             | 900 | 700,000    |
| 68             | Kwa Munguti Gabion                | 999 | 227,640    |
| 69             | Construction of Gabions           | 999 | 350,000    |
| 70             | Installation of Meters            | 999 | 203,700    |
| 71             | Rehabilitation of Chamber/Offices | 999 | 895,966    |
| 72             | Wamunyu Cattle Yard Fencing       | 999 | 1,031,270  |
| 73             | Muthetheni Police Post            | 999 | 200,000    |
| 74             | Masii Cattle Yard Fencing         | 999 | 1,043,500  |
| LA Sub - Total |                                   |     | 18,698,891 |

| LA Code        |                         | 456                  |         |
|----------------|-------------------------|----------------------|---------|
| LA Name        |                         | Masimba Town Council |         |
| No             | Project Title           | Proj. Type           | TOTAL   |
| 1              | SUGUTA & RIOMBONGI WATE | 260                  | 29,960  |
| 2              | SUGUTA METEMBE FEEDER R | 400                  | 25,000  |
| 3              | BIGUTU SELF HELP GROUP  | 500                  | 25,000  |
| 4              | IBANCHORE PRIMARY SCHOO | 500                  | 30,000  |
| 5              | SIROROKWE PRIMARY SCHO  | 500                  | 13,000  |
| 6              | CHIBWOBI WATER POINT    | 900                  | 30,000  |
| 7              | RESOURCE CENTRE         | 999                  | 25,000  |
| 8              | GEKONGE TEA NURSARY     | 999                  | 42,095  |
| LA Sub - Total |                         |                      | 220,055 |

| LA Code        |                            | 461                |           |
|----------------|----------------------------|--------------------|-----------|
| LA Name        |                            | Matuu Town Council |           |
| No             | Project Title              | Proj. Type         | TOTAL     |
| 1              | VALUATION ROLL             | 100                | 612,745   |
| 2              | KAMBI A NDEKE C.D.A's OF   | 200                | 51,794    |
| 3              | KALUKUNI DISPENSARY        | 240                | 202,053   |
| 4              | KITHIMANI DIPENSARY        | 240                | 0         |
| 5              | MATUU JUA-KALI SITE        | 260                | 450,000   |
| 6              | COUNCIL VEHICLE            | 350                | 500,000   |
| 7              | ROADS GRADING IN ALL WA    | 400                | 412,407   |
| 8              | MAKUTANO-KWA-NSELE RO      | 400                | 24,360    |
| 9              | KAUTHULINI SCHEME DRIFT    | 400                | 22,500    |
| 10             | CLASS ROOMS - KWA-KITEM    | 500                | 144,154   |
| 11             | KALIA NURSERY SCHOOL       | 500                | 28,074    |
| 12             | KITUNENI NURSERY SCHOOL    | 500                | 38,350    |
| 13             | UTITHINI NURSERY SCHOOL    | 500                | 114,724   |
| 14             | KALULUINI SECONDARY SCH    | 500                | 100,243   |
| 15             | BUSPARK                    | 800                | 1,015,000 |
| 16             | PVC PIPES FOR KIVANDINI SE | 900                | 254,606   |
| LA Sub - Total |                            |                    | 3,971,010 |



| <b>LA Code</b>        |                        | <b>466</b>                    |                  |
|-----------------------|------------------------|-------------------------------|------------------|
| <b>LA Name</b>        |                        | <b>Maua Municipal Council</b> |                  |
| No                    | Project Title          | Proj. Type                    | TOTAL            |
| 1                     | OFFICE RENOVATION      | 200                           | 162,428          |
| 2                     | DISPENSARY             | 240                           | 0                |
| 3                     | MARKET DRAINAGE        | 260                           | 200,000          |
| 4                     | FURNITURE              | 300                           | 69,700           |
| 5                     | KATHIMA PRY. CLASSROOM | 500                           | 380,172          |
| 6                     | CLASSROOM ANTOBOCHIU   | 500                           | 380,172          |
| 7                     | DRAINAGE RENOVATION    | 800                           | 395,168          |
| 8                     | AUTOBOCHIU BRIDGE      | 800                           | 172,414          |
| 9                     | WATER TANK & PIPES     | 900                           | 302,650          |
| 10                    | KIBIIRO WATER PROJECT  | 900                           | 302,650          |
| <b>LA Sub - Total</b> |                        |                               | <b>2,365,354</b> |

| <b>LA Code</b>        |                                     | <b>471</b>                      |                   |
|-----------------------|-------------------------------------|---------------------------------|-------------------|
| <b>LA Name</b>        |                                     | <b>Mavoko Municipal Council</b> |                   |
| No                    | Project Title                       | Proj. Type                      | TOTAL             |
| 1                     | Strategic Plan ,Website,Surveys,ad  | 100                             | 6,000,000         |
| 2                     | Office Coumpound Paving             | 200                             | 1,785,240         |
| 3                     | Office Compound Lighting System     | 200                             | 3,400,000         |
| 4                     | Office Extention ( Construction)    | 200                             | 3,570,476         |
| 5                     | Counctruction of Generator Room     | 200                             | 150,000           |
| 6                     | Purchase of Generator               | 230                             | 380,000           |
| 7                     | 3PhasePower upgrading               | 230                             | 1,200,000         |
| 8                     | Computor Sytems Maintance & U       | 300                             | 1,000,000         |
| 9                     | Purchase of Vehicle ( D\Cabin)      | 350                             | 3,006,850         |
| 10                    | Road Grading All Wards              | 400                             | 16,875,000        |
| 11                    | Murraming & Grading of Makadar      | 400                             | 1,895,000         |
| 12                    | Quarry Road Maintenance             | 400                             | 10,000,000        |
| 13                    | Road Grading Katani Ward            | 400                             | 1,107,968         |
| 14                    | Road Grading Kinane \ Mathatani     | 400                             | 918,720           |
| 15                    | Purchase of Culverts( Roads maint   | 400                             | 84,000            |
| 16                    | Nursury School Equipment            | 500                             | 500,000           |
| 17                    | Costruction of Refuse receptacles   | 605                             | 1,440,000         |
| 18                    | Costruction of Lorry park toGravel  | 800                             | 2,500,000         |
| 19                    | Dam Desilitation At Kwaitubi        | 900                             | 980,000           |
| 20                    | Dam Excavation & Desiliting Mut     | 900                             | 1,029,260         |
| 21                    | Drilling of Borehole at Empaksi     | 900                             | 1,918,764         |
| 22                    | Storm Water Drainage Athi River     | 900                             | 756,172           |
| 23                    | Public Toileit Constuction Athi Riv | 900                             | 780,000           |
| 24                    | Storm Water Drainage Katani ward    | 900                             | 1,491,020         |
| 25                    | Borehole Rehabilitation Muthwani    | 900                             | 93,940            |
| 26                    | Borehole Equiping Muthwani War      | 900                             | 723,900           |
| 27                    | Tree Planting                       | 999                             | 500,000           |
| <b>LA Sub - Total</b> |                                     |                                 | <b>64,086,310</b> |

| <b>LA Code</b> |               | <b>476</b>                   |       |
|----------------|---------------|------------------------------|-------|
| <b>LA Name</b> |               | <b>Mbeere County Council</b> |       |
| No             | Project Title | Proj. Type                   | TOTAL |

|                       |                     |     |                   |
|-----------------------|---------------------|-----|-------------------|
| 1                     | OFFICE CONSTRUCTION | 200 | 97,000            |
| 2                     | MARKET PLANNING     | 260 | 418,720           |
| 3                     | PURCHASE OF GRADER  | 350 | 19,140,000        |
| 4                     | GRADING OF ROADS    | 400 | 848,140           |
| 5                     | EDUCATION BURSARIES | 999 | 3,688,498         |
| <b>LA Sub - Total</b> |                     |     | <b>24,192,358</b> |

| <b>LA Code</b>        |                           | <b>481</b>                      |                  |
|-----------------------|---------------------------|---------------------------------|------------------|
| <b>LA Name</b>        |                           | <b>Mbita Point Town Council</b> |                  |
| No                    | Project Title             | Proj. Type                      | TOTAL            |
| 1                     | CONSTRUCTION OF TOWN HA   | 200                             | 1,101,403        |
| 2                     | GRADING OF ROADS          | 400                             | 870,000          |
| 3                     | CONSTRUCTIONS OF PIT LAT  | 500                             | 159,170          |
| 4                     | SUPPORT TO PUBLIC INSTITU | 500                             | 165,000          |
| 5                     | PURCHASE OF DUMPING SITE  | 605                             | 90,000           |
| 6                     | STADIUM IMPROVEMENT       | 700                             | 37,000           |
| 7                     | INSTALLATION OF ELECTRIC  | 900                             | 37,480           |
| <b>LA Sub - Total</b> |                           |                                 | <b>2,460,053</b> |

| <b>LA Code</b> |                          | <b>486</b>                 |         |
|----------------|--------------------------|----------------------------|---------|
| <b>LA Name</b> |                          | <b>Meru County Council</b> |         |
| No             | Project Title            | Proj. Type                 | TOTAL   |
| 1              | MWERERU RURAL ELECTRIC   | 230                        | 7,260   |
| 2              | ELECTRIC SCHEME          | 230                        | 300,000 |
| 3              | GANKERE DISPENSARY       | 240                        | 200,000 |
| 4              | NDAMENE DISPENSARY       | 240                        | 181,824 |
| 5              | KINJO DISPENSARY         | 240                        | 150,000 |
| 6              | KIBARANYAKI ROADS GRADI  | 400                        | 71,794  |
| 7              | ROAD MAINTENANCE - NKUE  | 400                        | 200,000 |
| 8              | ROAD MAINTENANCE         | 400                        | 193,230 |
| 9              | ROAD MAINTENANCE KIAGU   | 400                        | 96,000  |
| 10             | THAGARA BRIDGE           | 400                        | 210,000 |
| 11             | ROAD MAINTENANCE - MITU  | 400                        | 284,193 |
| 12             | ROAD MAINTENANCE - MIITI | 400                        | 980,000 |
| 13             | ROAD MAINTENANCE KANYA   | 400                        | 194,520 |
| 14             | ROAD MAINTENANCE - MIKU  | 400                        | 497,000 |
| 15             | ROAD MAINTENANCE - IGOKI | 400                        | 100,000 |
| 16             | ROAD MAINTENANCE - CHUG  | 400                        | 98,850  |
| 17             | ROAD MAINTENANCE - GIAK  | 400                        | 400,000 |
| 18             | ROAD MAINTENANCE - GATI  | 400                        | 265,478 |
| 19             | ROAD MAINTENANCE - KATH  | 400                        | 400,000 |
| 20             | ROAD MAINTENANCE - KARI  | 400                        | 400,000 |
| 21             | ROAD MAINTENANCE - IGOJI | 400                        | 56,050  |
| 22             | GAKURUME BRIDGE          | 400                        | 300,000 |
| 23             | ROAD MAINTENANCE - THUU  | 400                        | 300,637 |
| 24             | ROAD MAINTENANCE MWAN    | 400                        | 300,000 |
| 25             | ROAD MAINTENANCE - KISIM | 400                        | 200,000 |
| 26             | ROAD MAINTENANCE - ONTU  | 400                        | 155,000 |
| 27             | ROAD MAINTENANCE - KIRIM | 400                        | 410,369 |
| 28             | NGWATAINGA RWAIRI BRIDG  | 400                        | 600,000 |
| 29             | BURSARY FOR KANYAKINE    | 500                        | 100,000 |
| 30             | MURI DAY SEC SCHOOL      | 500                        | 497,500 |



|    |                           |     |         |
|----|---------------------------|-----|---------|
| 31 | BURSARY FOR KATHERI       | 500 | 200,000 |
| 32 | BURSARY FOR KIIRUA WARD   | 500 | 200,000 |
| 33 | EDUCATION PROJECT         | 500 | 283,453 |
| 34 | BURSARY FOR KITHIRUNE     | 500 | 100,000 |
| 35 | BURSARY FOR KIBIRICHIA    | 500 | 200,000 |
| 36 | KAIRAA DAY SECONDARY SC   | 500 | 299,912 |
| 37 | BURSARY FOR KIBARANYAKI   | 500 | 198,000 |
| 38 | BURSARY FOR GIAKI WARD    | 500 | 200,000 |
| 39 | NTIRIMITI DAY SEC. SCHOOL | 500 | 399,992 |
| 40 | BURSARY FOR KIRIMARA      | 500 | 500,000 |
| 41 | BURSARY FOR ONTULILI WA   | 500 | 282,000 |
| 42 | KANGAITA DAY SSEC SCHOO   | 500 | 78,051  |
| 43 | BURSARY FOR MIITINE WAR   | 500 | 237,000 |
| 44 | MARAA DAY SECONDARY SC    | 500 | 146,000 |
| 45 | BURSARY FOR IGOJI WARD    | 500 | 200,000 |
| 46 | BURSARY FOR MWANGANITHI   | 500 | 300,000 |
| 47 | RURIINE DAY SEC.SCHOOL    | 500 | 7,500   |
| 48 | GAKUUNI GIRLS SEC SCHOOL  | 500 | 299,990 |
| 49 | RWANYANGE CHILD DEV. CE   | 500 | 24,200  |
| 50 | BURSARY FOR THUURA        | 500 | 200,000 |
| 51 | BURSARY FOR NTAKIRA       | 500 | 300,000 |
| 52 | BURSARY FOR CHUGU         | 500 | 200,000 |
| 53 | EDUCATION PROJECT - RUIRI | 500 | 499,860 |
| 54 | BURSARY FOR RUIRI WARD    | 500 | 199,000 |
| 55 | KIIRUA GIRLS DAY SECONDA  | 500 | 346,900 |
| 56 | ONTULILI MIXED DAY S EC S | 500 | 496,004 |
| 57 | SPECIAL UNIT FOR HANDICA  | 500 | 109,300 |
| 58 | MENWE DAY SECONDARY SC    | 500 | 254,180 |
| 59 | BURSARY FOR ABOGETA       | 500 | 200,000 |
| 60 | BURSARY FOR MITUNGUU      | 500 | 300,000 |
| 61 | BURSARY FOR IGOKI WARD    | 500 | 100,000 |
| 62 | BURSARY FOR KIAGU WARD    | 500 | 200,000 |
| 63 | KIANYAGA PRIMARY SCHOO    | 500 | 179,500 |
| 64 | BURSARY FOR NKUENE        | 500 | 200,000 |
| 65 | MIKUMBUNE PRY SCHOOL      | 500 | 170,722 |
| 66 | BURSARY FOR MIKUMBUNE     | 500 | 200,000 |
| 67 | KIGARINE PRIMARY SCHOOL   | 500 | 300,000 |
| 68 | KARIENE MIXED DAY SEC     | 500 | 299,950 |
| 69 | BURSARY FOR KISIMA WARD   | 500 | 200,000 |
| 70 | BURSARY FOR KARIENE       | 500 | 200,000 |
| 71 | KIRIA MIXED DAY SEC       | 500 | 299,967 |
| 72 | GITENE PRY SCHOOL         | 500 | 394,159 |
| 73 | BURSARY FOR GATIMBI       | 500 | 200,000 |
| 74 | KITHIMA WATER PROJECT     | 900 | 299,836 |
| 75 | MUTETHIA KIRUNGU W/PROJ   | 900 | 99,932  |
| 76 | NCOGENE/NKANDONE W/PRO    | 900 | 397,716 |
| 77 | GIKUI W/PROJECT EXTENSIO  | 900 | 399,981 |
| 78 | MUGOKONGO WATER PROJE     | 900 | 400,000 |
| 79 | NTUGU WATER PROJECT       | 900 | 299,714 |
| 80 | RWAATHI ABOGETA W/PROJE   | 900 | 99,999  |
| 81 | NCEMIA KATHURA WATER P    | 900 | 199,688 |
| 82 | KIJA MUTETHIA WATER PRO   | 900 | 199,176 |
| 83 | NGARINARO WATER PROJECT   | 900 | 449,995 |
| 84 | BARANGA CHIEF'S CAMP      | 999 | 154,400 |
| 85 | NKANDO POLICE POST        | 999 | 307,185 |
| 86 | MARIMBA POLICE POST       | 999 | 344,000 |
| 87 | A. P. LINE                | 999 | 276,315 |

|                |            |
|----------------|------------|
| LA Sub - Total | 22,283,282 |
|----------------|------------|

|                |                           |                        |            |           |
|----------------|---------------------------|------------------------|------------|-----------|
| LA Code        |                           | 491                    |            |           |
| LA Name        |                           | Meru Municipal Council |            |           |
| No             | Project Title             |                        | Proj. Type | TOTAL     |
| 1              | PREPALATION OF STRATEGIC  |                        | 100        | 476,278   |
| 2              | COMPLETION OF TOWN HALL   |                        | 200        | 7,360,352 |
| 3              | RENOVATION/PAINTING T/HA  |                        | 200        | 0         |
| 4              | ELECTRIFICATION/ PAINTING |                        | 230        | 0         |
| 5              | COMPLETION OF GAKOROMO    |                        | 240        | 99,405    |
| 6              | MAGUNDU DISPENSARY        |                        | 240        | 0         |
| 7              | COMPLETION OF KINORU DIS  |                        | 240        | 0         |
| 8              | COMPLETION OF MAKUTANO    |                        | 260        | 422,407   |
| 9              | PURCHASE OFPBX TEL. MACH  |                        | 300        | 0         |
| 10             | PURCHASE OF OFFICE FURNI  |                        | 300        | 0         |
| 11             | FIRE FIGHTING ENGINE      |                        | 300        | 663,959   |
| 12             | REPAIR OF VEHICLES        |                        | 350        | 179,750   |
| 13             | ROAD WORK MURRUMING &     |                        | 400        | 414,075   |
| 14             | EXTENSION OF KINORU STAD  |                        | 700        | 0         |
| 15             | CONSTRUCTION OF WATER I   |                        | 900        | 0         |
| 16             | KAMBAKIA WATER            |                        | 900        | 0         |
| 17             | TANGIRI WATER PROJECT     |                        | 900        | 0         |
| 18             | CONTRIBUTION TOWARDS AF   |                        | 999        | 0         |
| 19             | CONTRIBUTION OF LATF      |                        | 999        | 170,600   |
| LA Sub - Total |                           |                        |            | 9,786,826 |

|                |                                   |                           |            |           |
|----------------|-----------------------------------|---------------------------|------------|-----------|
| LA Code        |                                   | 496                       |            |           |
| LA Name        |                                   | Meru South County Council |            |           |
| No             | Project Title                     |                           | Proj. Type | TOTAL     |
| 1              | Valuation                         |                           | 100        | 0         |
| 2              | County Hall renovation            |                           | 200        | 24,206    |
| 3              | Construction of Divisional Office |                           | 200        | 32,929    |
| 4              | Construction of Chairman's Office |                           | 200        | 0         |
| 5              | KSSL Renovation                   |                           | 200        | 28,100    |
| 6              | Dispensary extensions             |                           | 240        | 92,305    |
| 7              | Market Rehabilitation             |                           | 260        | 110,047   |
| 8              | Purchase of Computer programme    |                           | 300        | 0         |
| 9              | Purchase of Exhauster             |                           | 300        | 0         |
| 10             | Vpurchase of Computer             |                           | 300        | 0         |
| 11             | Purchase of Vehicle               |                           | 350        | 2,230,330 |
| 12             | Purchase of Tractor               |                           | 350        | 2,376,000 |
| 13             | KSSL Renovation Access road       |                           | 400        | 290,449   |
| 14             | Grading of access roads           |                           | 400        | 661,050   |
| 15             | Constractions of classrooms       |                           | 500        | 18,020    |
| 16             | Culvert making                    |                           | 800        | 33,951    |
| 17             | Purchase of Water Pipes           |                           | 900        | 0         |
| 18             | Protection of wells & springs     |                           | 900        | 0         |
| 19             | Man power development             |                           | 999        | 226,484   |
| LA Sub - Total |                                   |                           |            | 6,123,871 |



| <b>LA Code</b>        |                             | <b>501</b>                   |                  |
|-----------------------|-----------------------------|------------------------------|------------------|
| <b>LA Name</b>        |                             | <b>Migori County Council</b> |                  |
| No                    | Project Title               | Proj. Type                   | TOTAL            |
| 1                     | PURCHASE OF COMPUTERS       | 200                          | 351,500          |
| 2                     | PURCHASE OF TIPPER          | 240                          | 5,700,844        |
| 3                     | THIM LICH DISPENSARY        | 240                          | 150,000          |
| 4                     | WAPONGO DISPENSARY          | 240                          | 200,000          |
| 5                     | DRAINAGE OF SORI MARKET     | 260                          | 32,500           |
| 6                     | ROAD REHABILITATION         | 400                          | 1,765,500        |
| 7                     | VYALO PRIMARY SCHOOL        | 500                          | 100,000          |
| 8                     | MAGONGO RIBE SEC. SCHOOL    | 500                          | 200,000          |
| 9                     | GOOT KACHOLA PRIMARY SCHOOL | 500                          | 70,000           |
| 10                    | NYANGERE SEC. SCHOOL        | 500                          | 70,000           |
| 11                    | NYANGO SECONDARY SCHOOL     | 500                          | 70,000           |
| 12                    | MURRAMING SORI SUS PARK     | 800                          | 95,780           |
| 13                    | ARINGO COMMUNITY BOREHOLE   | 900                          | 100,000          |
| 14                    | LWANDA BOREHOLE             | 900                          | 100,000          |
| 15                    | AFRICITIES                  | 999                          | 704,624          |
| <b>LA Sub - Total</b> |                             |                              | <b>9,710,748</b> |

|                       |                                   |     |                   |
|-----------------------|-----------------------------------|-----|-------------------|
| 16                    | Grading and Murrarming of roads   | 400 | 831,796           |
| 17                    | Grading and Murrarming of roads   | 400 | 136,964           |
| 18                    | Grading & Murrarming of roads     | 400 | 174,824           |
| 19                    | 2 Classrooms - Chandra            | 500 | 647,754           |
| 20                    | Construction of Nursery Schools   | 500 | 367,331           |
| 21                    | Construction of Nursery Schools   | 500 | 226,320           |
| 22                    | Chandra Laboratory                | 500 | 237,525           |
| 23                    | Cleansing of township             | 605 | 188,003           |
| 24                    | Cleansing of Township             | 605 | 128,597           |
| 25                    | Cleansing of Township             | 605 | 229,915           |
| 26                    | Cleansing of Township             | 605 | 330,260           |
| 27                    | Cleansing of Township             | 605 | 90,912            |
| 28                    | Water piping & tank construction  | 900 | 505,205           |
| 29                    | Borehole Drilling                 | 900 | 773,141           |
| 30                    | Borehole Drilling                 | 900 | 1,020,824         |
| 31                    | 2 classes, toilets & laboratory   | 900 | 946,284           |
| 32                    | Drilled Borehole, water tank      | 900 | 727,949           |
| 33                    | Water piping & tank construction  | 900 | 571,751           |
| 34                    | Toilet Cons, Fencing Sirikwa H/Ce | 900 | 207,571           |
| 35                    | P/H & Environment - Planting Tre  | 999 | 55,352            |
| 36                    | Social Services - equipments      | 999 | 75,343            |
| <b>LA Sub - Total</b> |                                   |     | <b>13,027,328</b> |

| <b>LA Code</b>        |                                | <b>506</b>                      |                  |
|-----------------------|--------------------------------|---------------------------------|------------------|
| <b>LA Name</b>        |                                | <b>Migori Municipal Council</b> |                  |
| No                    | Project Title                  | Proj. Type                      | TOTAL            |
| 1                     | CONSTRUCTION OF SOCIAL HALL    | 200                             | 0                |
| 2                     | ELECTRICITY (STREETLIGHT)      | 230                             | 149,950          |
| 3                     | REHABILITATION OF OLD MARKET   | 260                             | 0                |
| 4                     | PURCHASE OF VEHICLE (PAVEMENT) | 350                             | 0                |
| 5                     | CONST. OF ROADS & FOOTBRIDGE   | 400                             | 2,164,040        |
| 6                     | PURCHASE OF SCHOOL LAND        | 500                             | 40,000           |
| 7                     | REHABILITATION OF WATER SUPPLY | 900                             | 730,000          |
| <b>LA Sub - Total</b> |                                |                                 | <b>3,083,990</b> |

| <b>LA Code</b> |                                        | <b>516</b>                       |            |
|----------------|----------------------------------------|----------------------------------|------------|
| <b>LA Name</b> |                                        | <b>Mombasa Municipal Council</b> |            |
| No             | Project Title                          | Proj. Type                       | TOTAL      |
| 1              | Provision of well at Utange Health     | 240                              | 138,904    |
| 2              | Rehabilitation of Old Town Clinic      | 240                              | 152,370    |
| 3              | Construction of Mwakirunge Health      | 240                              | 930,940    |
| 4              | Construction of Mgongeni Health        | 240                              | 3,364,036  |
| 5              | Rehabilitation of Kongowea Dispensary  | 240                              | 874,958    |
| 6              | Rehabilitation of Mvita Health Clinic  | 240                              | 258,681    |
| 7              | Construction of Miritini Health Centre | 240                              | 833,822    |
| 8              | Repair of Tudor Estates                | 255                              | 1,257,637  |
| 9              | Repair Changamwe Estate House          | 255                              | 719,066    |
| 10             | Construction of open air market at     | 260                              | 474,664    |
| 11             | Construction of open air market at     | 260                              | 3,165,424  |
| 12             | Periodic Routine at Mikindani Estate   | 400                              | 4,180,920  |
| 13             | Rehabilitation at feeder roads at Port | 400                              | 3,003,266  |
| 14             | Repair Meru, Haile Selassie & Bal      | 400                              | 3,598,138  |
| 15             | Rehabilitation of feeder roads at M    | 400                              | 161,639    |
| 16             | Repair & upgrading of old Malindi      | 400                              | 3,824,619  |
| 17             | Periodic Roads Routine Maintenance     | 400                              | 55,043,152 |
| 18             | Repair Meru, Haile Selassie & Ded      | 400                              | 2,011,383  |
| 19             | Rehabilitation/Completion of Miki      | 500                              | 146,084    |
| 20             | Construction of 2 classrooms Jamv      | 500                              | 1,142,940  |
| 21             | Rehabilitation at Bondeni Primary      | 500                              | 146,157    |
| 22             | Rehabilitation at Manjengo Primary     | 500                              | 529,948    |
| 23             | Rehabilitation of Mombasa Pri. Nu      | 500                              | 860,563    |
| 24             | Rehabilitation of Kikowani Primary     | 500                              | 1,229,275  |
| 25             | Rehabilitation & Plumbing Makan        | 500                              | 1,920,741  |
| 26             | Construction of 1 No. at Shimo la      | 500                              | 429,675    |
| 27             | Rehabilitation of Ronald Ngala Pri.    | 500                              | 283,557    |
| 28             | Rehabilitation at Utange Primary S     | 500                              | 479,651    |
| 29             | Construction of perimeter wall at K    | 500                              | 193,232    |

| <b>LA Code</b> |                                     | <b>511</b>               |         |
|----------------|-------------------------------------|--------------------------|---------|
| <b>LA Name</b> |                                     | <b>Molo Town Council</b> |         |
| No             | Project Title                       | Proj. Type               | TOTAL   |
| 1              | Renovation of Social Hall           | 200                      | 506,000 |
| 2              | Land acquisition - Dumping site     | 200                      | 413,906 |
| 3              | Rehabilitation of Street lightings  | 230                      | 96,300  |
| 4              | Construction of Health Centre       | 240                      | 697,347 |
| 5              | Health Centre                       | 240                      | 754,330 |
| 6              | Land acquisition - Livestock mark   | 260                      | 270,000 |
| 7              | Rehabilitation of Molo Main Market  | 260                      | 229,990 |
| 8              | Rehabilitation of market            | 260                      | 88,229  |
| 9              | Furniture - Council Chamber         | 300                      | 127,460 |
| 10             | Telephone acquisition - PMX Unit    | 300                      | 251,596 |
| 11             | Purchase & installation of Computer | 300                      | 164,057 |
| 12             | Grading & Murrarming of roads       | 400                      | 458,350 |
| 13             | Grading & Murrarming of roads       | 400                      | 170,358 |
| 14             | Grading & Murrarming of roads &     | 400                      | 223,201 |
| 15             | Grading and Murrarming of roads     | 400                      | 102,583 |



|                       |                                        |     |                    |
|-----------------------|----------------------------------------|-----|--------------------|
| 30                    | Construction of perimeter wall at U    | 500 | 1,917,515          |
| 31                    | Rehabilitation at Kiembeni Primar      | 500 | 2,161,185          |
| 32                    | Rehabilitation of Serani Primary Sc    | 500 | 807,969            |
| 33                    | Rehabilitation at Majoni Primary S     | 500 | 377,447            |
| 34                    | Rehabilitaion at Changamwe Socia       | 700 | 542,120            |
| 35                    | Likoni 'B' Sicial Hall                 | 700 | 1,590,069          |
| 36                    | Supply of traffic lights controller at | 800 | 455,981            |
| 37                    | Upgrading & Drainage work at Ko        | 800 | 368,188            |
| 38                    | Construction of Toilets and Classro    | 900 | 196,153            |
| 39                    | Rehabilitation of storm water drain    | 900 | 324,747            |
| 40                    | Repair Storm water at Akamba Ha        | 900 | 1,212,913          |
| 41                    | Construction of VIP Toilets Chaani     | 900 | 1,369,149          |
| 42                    | Rehabilitation of Drainage Tudor e     | 900 | 189,667            |
| 43                    | Supply of Refuse Containers            | 900 | 1,249,900          |
| 44                    | Drilling Boreholes at Mwembe Tay       | 999 | 889,506            |
| 45                    | Provision of 8 Nos. Boreholes at M     | 999 | 588,678            |
| 46                    | Drilling Boreholes at Bondeni War      | 999 | 397,850            |
| 47                    | Hire of Pedestrian Roller              | 999 | 116,000            |
| 48                    | Supply of Materials ie. Paints,murr    | 999 | 19,015,475         |
| 49                    | Provision of well at Kashini Villag    | 999 | 122,788            |
| 50                    | Hire of Moto Grader                    | 999 | 488,800            |
| <b>LA Sub - Total</b> |                                        |     | <b>125,737,542</b> |

|                |                                   |
|----------------|-----------------------------------|
| <b>LA Code</b> | <b>521</b>                        |
| <b>LA Name</b> | <b>Mount Elgon County Council</b> |

| No                    | Project Title            | Proj. Type | TOTAL            |
|-----------------------|--------------------------|------------|------------------|
| 1                     | REGISTRATION OF LAND GRU | 100        | 305,045          |
| 2                     | HEALTH FACILITIES        | 240        | 811,363          |
| 3                     | HOUSING CONSTRUCTION     | 255        | 1,152,562        |
| 4                     | COMPUTERISATION          | 300        | 253,500          |
| 5                     | ROAD MAINTANANCE         | 400        | 1,800,463        |
| 6                     | CONSTRUCTIONS OF SCHOO   | 500        | 1,081,818        |
| 7                     | WATER AND SANITATION     | 900        | 540,909          |
| 8                     | MERCEP                   | 999        | 368,540          |
| <b>LA Sub - Total</b> |                          |            | <b>6,314,200</b> |

|                |                              |
|----------------|------------------------------|
| <b>LA Code</b> | <b>526</b>                   |
| <b>LA Name</b> | <b>Moyale County Council</b> |

| No                    | Project Title             | Proj. Type | TOTAL            |
|-----------------------|---------------------------|------------|------------------|
| 1                     | MARKET STALL CONSTRUCTI   | 260        | 270,087          |
| 2                     | REPAIR OF COUNCIL VEHICL  | 350        | 859,362          |
| 3                     | ROAD MAINTENANCE          | 400        | 3,064,111        |
| 4                     | PURCHASE OF DESKS AT KAR  | 500        | 120,000          |
| 5                     | PUBLIC TOILET CONSTRUCTIO | 900        | 140,000          |
| 6                     | ENVILONMENTAL CONSERVA    | 999        | 200,000          |
| <b>LA Sub - Total</b> |                           |            | <b>4,653,560</b> |

|                |                                 |
|----------------|---------------------------------|
| <b>LA Code</b> | <b>531</b>                      |
| <b>LA Name</b> | <b>Mtito Andei Town Council</b> |

| No                    | Project Title            | Proj. Type | TOTAL          |
|-----------------------|--------------------------|------------|----------------|
| 1                     | FURNITURE AND OFFICE REN | 300        | 19,335         |
| 2                     | DUST BINS                | 605        | 151,900        |
| 3                     | STADIUM                  | 700        | 12,800         |
| 4                     | CONSRUCTION OF IVINGONI  | 900        | 119,763        |
| 5                     | SLUM UPGRADING           | 999        | 12,800         |
| <b>LA Sub - Total</b> |                          |            | <b>316,598</b> |

|                |                              |
|----------------|------------------------------|
| <b>LA Code</b> | <b>536</b>                   |
| <b>LA Name</b> | <b>Muhoroni Town Council</b> |

| No                    | Project Title                  | Proj. Type | TOTAL            |
|-----------------------|--------------------------------|------------|------------------|
| 1                     | Social Hall Costuction         | 200        | 3,220,000        |
| 2                     | God-Nyithindo Despensary Const | 240        | 53,600           |
| 3                     | Purchase of Motor Bike         | 350        | 113,400          |
| 4                     | Slughter House Costruction     | 600        | 142,150          |
| <b>LA Sub - Total</b> |                                |            | <b>3,529,150</b> |

|                |                                 |
|----------------|---------------------------------|
| <b>LA Code</b> | <b>541</b>                      |
| <b>LA Name</b> | <b>Mumias Municipal Council</b> |

| No                    | Project Title                      | Proj. Type | TOTAL             |
|-----------------------|------------------------------------|------------|-------------------|
| 1                     | Strategic/Physical Planning        | 100        | 120,000           |
| 2                     | Construction of Town Hall          | 200        | 2,027,130         |
| 3                     | Construction of police camp        | 200        | 4,500             |
| 4                     | Supply/extension of electricity    | 230        | 100,000           |
| 5                     | Construction /improvement of clini | 240        | 1,624,978         |
| 6                     | HIV/AIDS programmes in wards       | 240        | 70,715            |
| 7                     | Purchase of Computers              | 300        | 221,000           |
| 8                     | Purchase of Motor vehicle          | 350        | 2,751,500         |
| 9                     | Road Works                         | 400        | 2,019,411         |
| 10                    | Development of Schools             | 500        | 2,513,311         |
| 11                    | Bursaries in wards                 | 500        | 1,464,300         |
| 12                    | Support of sports in wards         | 700        | 175,000           |
| 13                    | Springs/Wells in wards             | 900        | 672,060           |
| 14                    | Support of groups in wards         | 999        | 1,377,200         |
| <b>LA Sub - Total</b> |                                    |            | <b>15,141,105</b> |

|                |                                |
|----------------|--------------------------------|
| <b>LA Code</b> | <b>546</b>                     |
| <b>LA Name</b> | <b>Murang'a County Council</b> |

| No | Project Title                      | Proj. Type | TOTAL   |
|----|------------------------------------|------------|---------|
| 1  | Strategic Plan                     | 100        | 600,000 |
| 2  | Construction of Administration Blo | 200        | 0       |
| 3  | Kiawambogo Hydro/Rwathia           | 230        | 475,799 |
| 4  | Kahungai Hydro/Kanyenyaini         | 230        | 250,000 |
| 5  | Kanyuira Youth Centre              | 230        | 199,796 |
| 6  | Kayahwe Hydro/ Kanyenyaini         | 230        | 255,175 |

|                       |                                   |     |                   |
|-----------------------|-----------------------------------|-----|-------------------|
| 7                     | Ihia Dispensary                   | 240 | 133,096           |
| 8                     | RAU Dispensary                    | 240 | 106,332           |
| 9                     | Community Projects                | 240 | 4,190,253         |
| 10                    | Gikindu Dispensary (Gikindu Loc)  | 240 | 134,600           |
| 11                    | Kahuti Market Rehabilitation      | 260 | 240,000           |
| 12                    | Koimbi Gitige Road                | 400 | 405,000           |
| 13                    | Karemaini Secondary (Gikindu Lo   | 400 | 147,000           |
| 14                    | Keni-Kamune Road                  | 400 | 176,650           |
| 15                    | Wanjerere Police post             | 400 | 170,000           |
| 16                    | Muchungucha Water Project         | 400 | 450,000           |
| 17                    | Kahinduini Hydro (Njumbi)         | 400 | 476,743           |
| 18                    | Mukangu Polytechnic               | 400 | 99,000            |
| 19                    | Kangunu Kairiini Road Njumbi      | 400 | 100,000           |
| 20                    | Kambirwa Water Project            | 400 | 451,248           |
| 21                    | Nyakianga Karunge Road (Njumbi    | 400 | 120,000           |
| 22                    | Theri Sec School (Murarandia Loc) | 500 | 190,000           |
| 23                    | Mutito Polytechnic (Furniture)    | 500 | 80,000            |
| 24                    | Mutito Polytechnic (Materials)    | 500 | 98,500            |
| 25                    | Gathogi Primary School            | 500 | 100,000           |
| 26                    | Michuki Youth Centre Constructio  | 500 | 0                 |
| 27                    | Bus Park Rehabilitation           | 800 | 221,754           |
| 28                    | Karurumo Water Well               | 900 | 100,000           |
| 29                    | Wells                             | 999 | 31,800            |
| 30                    | Kanyenyaini Mkt Murraming         | 999 | 247,000           |
| 31                    | a Workshop                        | 999 | 292,670           |
| <b>LA Sub - Total</b> |                                   |     | <b>10,542,416</b> |

|                |                                   |
|----------------|-----------------------------------|
| <b>LA Code</b> | <b>551</b>                        |
| <b>LA Name</b> | <b>Murang'a Municipal Council</b> |

| No                    | Project Title            | Proj. Type | TOTAL            |
|-----------------------|--------------------------|------------|------------------|
| 1                     | STRATEGIC PLAN           | 100        | 1,303,340        |
| 2                     | ELECTRICITY CONTRIBUTION | 230        | 488,800          |
| 3                     | MUKUYU MARKET            | 260        | 477,140          |
| 4                     | MARIE-STOPES MARAGI ROA  | 400        | 560,720          |
| 5                     | KANGEMA-CATTLE DIP ROAD  | 400        | 388,200          |
| 6                     | VIDJU RAMJI ROAD         | 400        | 258,800          |
| 7                     | MARAGI-CHIEF'S CAMP ROAD | 400        | 310,133          |
| 8                     | TOTAL-PRISON ROAD        | 400        | 354,204          |
| 9                     | KONGOINI ROAD            | 400        | 431,608          |
| 10                    | MUMBI ESTATE ROADS       | 400        | 256,312          |
| 11                    | ROADS                    | 400        | 1,515,808        |
| 12                    | LIBRARY                  | 500        | 0                |
| 13                    | TOILETS REHABILITATION   | 900        | 399,281          |
| 14                    | WATER WELLS REHABILITAT  | 900        | 166,175          |
| <b>LA Sub - Total</b> |                          |            | <b>6,910,521</b> |

|                |                              |
|----------------|------------------------------|
| <b>LA Code</b> | <b>556</b>                   |
| <b>LA Name</b> | <b>Mwingi County Council</b> |

| No | Project Title           | Proj. Type | TOTAL  |
|----|-------------------------|------------|--------|
| 1  | CURTAINS                | 200        | 5,370  |
| 2  | FIRE FIGHTING EQUIPMENT | 200        | 68,500 |
| 3  | CLLR S' WARD OFFICE     | 200        | 0      |

|                       |                         |     |                   |
|-----------------------|-------------------------|-----|-------------------|
| 4                     | OFFICE CONSTRUCTION     | 200 | 1,355,759         |
| 5                     | KANYAA DISPENSARY       | 240 | 31,400            |
| 6                     | TUVAANI DISPENSARY      | 240 | 10,000            |
| 7                     | MUTYANGOME DISPENSARY   | 240 | 335,040           |
| 8                     | KANINGO DISPENSARY      | 240 | 306,000           |
| 9                     | MATULANI DISPENSARY     | 240 | 328,622           |
| 10                    | KAVINDU DISPENSARY      | 240 | 207,083           |
| 11                    | KALATINE HEALTH CENTRE  | 240 | 954,380           |
| 12                    | NDIAMUMO DISPENSARY     | 240 | 360,638           |
| 13                    | OFFICE FURNITURE        | 300 | 219,485           |
| 14                    | AUTOMATION              | 300 | 243,000           |
| 15                    | KAMANGAO BOYS SEC. SCHO | 500 | 459,602           |
| 16                    | GAI MIXED DAY SCHOOL    | 500 | 264,021           |
| 17                    | YENZUVA SEC.SCHOOL      | 500 | 133,080           |
| 18                    | GANKANGA SEC. SCHOOL    | 500 | 511,209           |
| 19                    | KYOME GIRLS LIBRARY     | 500 | 454,248           |
| 20                    | ZONAL OFFICE (NGUUTANI) | 500 | 229,458           |
| 21                    | MANGUU PRI SCHOOL       | 500 | 147,070           |
| 22                    | KALILUNI SEC SCHOOL     | 500 | 497,891           |
| 23                    | ENZIU SEC. SCHOOL       | 500 | 490,007           |
| 24                    | UKASI PRIMARY SCHOOL    | 500 | 81,500            |
| 25                    | IKONGO PRIMARY SCHOOL   | 500 | 11,259            |
| 26                    | KATSE YOUTH POLYTECHNIC | 500 | 157,294           |
| 27                    | MIVUKONI SEC. SCHOOL    | 500 | 590,906           |
| 28                    | MWINGI NATIONAL RESERV  | 900 | 631,709           |
| 29                    | STRATEGIC PLANNING      | 900 | 1,040,700         |
| 30                    | KAKUNIKE BOREHOLE       | 900 | 30,000            |
| 31                    | KANYULULU-MUSOSYA-KAT   | 900 | 46,200            |
| 32                    | KATILIKU EARTH DAM      | 900 | 0                 |
| <b>LA Sub - Total</b> |                         |     | <b>10,201,431</b> |

|                |                            |
|----------------|----------------------------|
| <b>LA Code</b> | <b>561</b>                 |
| <b>LA Name</b> | <b>Mwingi Town Council</b> |

| No                    | Project Title                        | Proj. Type | TOTAL            |
|-----------------------|--------------------------------------|------------|------------------|
| 1                     | Preparation of Abstract of Account   | 100        | 174,500          |
| 2                     | Preparation of strategic plan        | 100        | 532,414          |
| 3                     | Constr.of Dispensary at Kwasakay     | 240        | 467,247          |
| 4                     | Constr.of Dispensary at Karura       | 240        | 192,725          |
| 5                     | Stock yard (EU)                      | 260        | 1,058,969        |
| 6                     | Purchase of office equipment         | 300        | 175,380          |
| 7                     | Purchase of vehicle                  | 350        | 1,300,000        |
| 8                     | Grading of Town Roads                | 400        | 500,000          |
| 9                     | renovation of Thitha Primary schoo   | 500        | 321,748          |
| 10                    | Constr.of Ndiuni primary school      | 500        | 456,915          |
| 11                    | Constr.of Katumba Primary School     | 500        | 4,500            |
| 12                    | Constr.of Syomikuku Sec.School       | 500        | 400,000          |
| 13                    | Constr of two classes at Kalisasi pr | 500        | 1,125            |
| 14                    | Constr.of two classes Kisungula pr   | 500        | 230,000          |
| 15                    | Completion of Mutwaathi Youth P      | 500        | 200,000          |
| 16                    | Constr.of Makongo sub service da     | 900        | 59,575           |
| 17                    | Extension of piped water Kavuvwa     | 900        | 7,940            |
| 18                    | Extension of piped water to Musuk    | 900        | 0                |
| 19                    | Extension of piped water Muthaig     | 900        | 308,230          |
| <b>LA Sub - Total</b> |                                      |            | <b>6,391,268</b> |

| <b>LA Code</b>        |                              | <b>566</b>                        |                   |
|-----------------------|------------------------------|-----------------------------------|-------------------|
| <b>LA Name</b>        |                              | <b>Naivasha Municipal Council</b> |                   |
| No                    | Project Title                | Proj. Type                        | TOTAL             |
| 1                     | Karati Dispensary            | 240                               | 180,000           |
| 2                     | Kiwandani Project            | 260                               | 122,500           |
| 3                     | ROads Grading & Construction | 400                               | 3,554,531         |
| 4                     | Purchase Of Tractor          | 400                               | 3,455,000         |
| 5                     | Valuation Roll               | 400                               | 3,441,377         |
| 6                     | Roads Grading                | 400                               | 389,449           |
| 7                     | Kanjogo Pry School           | 500                               | 24,000            |
| 8                     | Gituru Sec SCHOOL            | 500                               | 100,000           |
| 9                     | Marura Pry School            | 500                               | 80,000            |
| 10                    | Milimani Pry School          | 500                               | 100,000           |
| 11                    | DEB Pry School               | 500                               | 200,000           |
| 12                    | Kabati Pry School            | 500                               | 45,000            |
| 13                    | Kinungi Pry School           | 500                               | 100,000           |
| 14                    | Rubiri Pry School            | 500                               | 300,000           |
| 15                    | Kinungi Sec School           | 500                               | 100,000           |
| 16                    | Manunga Sec School           | 500                               | 100,000           |
| 17                    | Mirere Pry School            | 500                               | 120,925           |
| 18                    | Purchase Of Computers        | 900                               | 80,000            |
| 19                    | Kamere Water Project         | 900                               | 101,579           |
| 20                    | Malewa East Water Project    | 900                               | 200,000           |
| 21                    | Mwega Water Project          | 900                               | 65,000            |
| 22                    | Bursary                      | 900                               | 13,500            |
| 23                    | Kamuyu Dam                   | 900                               | 148,500           |
| 24                    | Nyonjoro Water Project       | 900                               | 150,000           |
| 25                    | Karai Water Project          | 900                               | 130,000           |
| <b>LA Sub - Total</b> |                              |                                   | <b>13,301,361</b> |

| <b>LA Code</b> |                                 | <b>571</b>                   |           |
|----------------|---------------------------------|------------------------------|-----------|
| <b>LA Name</b> |                                 | <b>Nakuru County Council</b> |           |
| No             | Project Title                   | Proj. Type                   | TOTAL     |
| 1              | Strategic Plan                  | 100                          | 1,068,966 |
| 2              | Njoro Homecraft (Renoivations)  | 200                          | 500,000   |
| 3              | Cost of land acquisition        | 200                          | 3,175,000 |
| 4              | Temoyota electification         | 230                          | 1,500,000 |
| 5              | Cheptuech dispensary            | 240                          | 300,000   |
| 6              | Kipsyenani dispensary           | 240                          | 500,000   |
| 7              | Bagaria community dispensary    | 240                          | 395,000   |
| 8              | Mariashoni dispensary           | 240                          | 326,000   |
| 9              | Subukia Maternity wing mortuary | 240                          | 360,000   |
| 10             | Eburu Dispensary                | 240                          | 355,000   |
| 11             | Elburgon hospital mortuary      | 240                          | 150,000   |
| 12             | Cheptuech dispensary            | 240                          | 306,000   |
| 13             | Photocopying machine            | 300                          | 129,310   |
| 14             | Computer hardware & Software    | 300                          | 1,092,997 |
| 15             | Purchase of revenue vehicles    | 350                          | 1,856,500 |
| 16             | Kuresoi roads repair            | 400                          | 720,000   |
| 17             | Njokerio roads repair           | 400                          | 300,000   |
| 18             | Mkulima feeder roads            | 400                          | 900,000   |
| 19             | Mau Narok Feeder roads          | 400                          | 300,000   |
| 20             | Feeder roads repair             | 400                          | 300,000   |

|    |                                   |     |           |
|----|-----------------------------------|-----|-----------|
| 21 | Kasambara water project           | 500 | 1,200,000 |
| 22 | Chebaraasecondary school          | 500 | 350,000   |
| 23 | Nyota primary school              | 500 | 350,000   |
| 24 | Sotik primary school              | 500 | 350,000   |
| 25 | Solai Kale water project          | 500 | 320,000   |
| 26 | Mutukanio secondary school        | 500 | 325,000   |
| 27 | Boror primary school              | 500 | 350,000   |
| 28 | Kaplamai secondary school         | 500 | 330,000   |
| 29 | Kapsinendet secondary school      | 500 | 325,000   |
| 30 | Kilobon primary school            | 500 | 350,000   |
| 31 | Gondi primary school              | 500 | 350,000   |
| 32 | Gitura secondary school           | 500 | 350,000   |
| 33 | Murungaru Secondary school        | 500 | 330,000   |
| 34 | Katoben primary school            | 500 | 350,000   |
| 35 | Wamkong primary school            | 500 | 350,000   |
| 36 | Athinai secondary school          | 500 | 325,000   |
| 37 | Moi ndabi primary school          | 500 | 1,400,000 |
| 38 | Kaplamai secondary school         | 500 | 303,000   |
| 39 | Kiptaragon secondary school       | 500 | 780,000   |
| 40 | Cheston primary school            | 500 | 1,600,000 |
| 41 | Kirobon primary school            | 500 | 1,600,000 |
| 42 | Mariashoni primary school         | 500 | 500,000   |
| 43 | Tinet primary school              | 500 | 650,000   |
| 44 | Teta primary school               | 500 | 350,000   |
| 45 | Chemole primary school            | 500 | 600,000   |
| 46 | Siwot secondary lab               | 500 | 700,000   |
| 47 | Maella Township secondary school  | 500 | 962,260   |
| 48 | Namucha primary school            | 500 | 506,500   |
| 49 | Magomano secondary lab            | 500 | 1,200,000 |
| 50 | St Peter Chesirikwo secondary sch | 500 | 702,000   |
| 51 | Kamwaura secondary school         | 500 | 1,400,000 |
| 52 | Kipsinendet secondary school      | 500 | 700,000   |
| 53 | Athinai secondary school          | 500 | 1,450,000 |
| 54 | Wamkong primary school            | 500 | 700,000   |
| 55 | Kahawa Nursery school             | 500 | 370,000   |
| 56 | Kapkwani Water Project            | 500 | 305,000   |
| 57 | Boror secondary school            | 500 | 1,800,000 |
| 58 | Teret secondary school            | 500 | 618,015   |
| 59 | Dumping sites and cemetery        | 605 | 1,090,000 |
| 60 | Beggy bridge                      | 800 | 398,000   |
| 61 | Mukinyai bridge construction      | 800 | 450,000   |
| 62 | Elburgon river bridge             | 800 | 1,150,000 |
| 63 | Kona Mbaya river bridge           | 800 | 800,000   |
| 64 | Gatimu bridge                     | 800 | 400,000   |
| 65 | Borehole rehabilitation           | 900 | 744,051   |
| 66 | Kunyota Nyangui water project     | 900 | 330,000   |
| 67 | Lari water project                | 900 | 600,000   |
| 68 | Munyu Ihindu police project       | 900 | 458,178   |
| 69 | Rerecua water project             | 900 | 345,000   |
| 70 | Ikiriro water project             | 900 | 900,000   |
| 71 | Wiumiririe water project          | 900 | 305,000   |
| 72 | NCCK community water project      | 900 | 21,670    |
| 73 | Tuiyobei water project            | 900 | 600,000   |
| 74 | Kiambogo water project            | 900 | 500,000   |
| 75 | Karunga water project             | 900 | 750,000   |
| 76 | Lamurdiac /Jirani                 | 900 | 750,000   |
| 77 | Mugumo/Milimani water             | 900 | 1,500,000 |
| 78 | Subukia water                     | 900 | 500,000   |

|                       |                       |     |                   |
|-----------------------|-----------------------|-----|-------------------|
| 79                    | Chebaraa borhole      | 900 | 1,300,500         |
| 80                    | Koisomo water project | 900 | 305,000           |
| 81                    | Solai Nyakinyua       | 999 | 4,852,308         |
| <b>LA Sub - Total</b> |                       |     | <b>59,086,255</b> |

**LA Code** 576

**LA Name** Nakuru Municipal Council

| No                    | Project Title             | Proj. Type | TOTAL             |
|-----------------------|---------------------------|------------|-------------------|
| 1                     | ROOFING OF ENFORCEMENT    | 200        | 135,416           |
| 2                     | INSTALLATION OF STREET LI | 230        | 322,169           |
| 3                     | STREET LIGHT -BIASHARA RD | 230        | 177,112           |
| 4                     | STREET LIGHT AT KARATINA  | 230        | 253,420           |
| 5                     | STREET LIGHT AT MENENGA   | 230        | 388,800           |
| 6                     | STREET LIGHT AT LANET     | 230        | 583,704           |
| 7                     | CONSTRUCTION OF BONDENI   | 240        | 254,558           |
| 8                     | CONSTRUCTION OF LANET M   | 240        | 2,817,758         |
| 9                     | CONSTRUCTION OF SHADE A   | 260        | 2,417,941         |
| 10                    | PURCHASE OF COMPUTER      | 300        | 882,800           |
| 11                    | PURCHASE OF COUNCIL VEHI  | 350        | 6,732,800         |
| 12                    | STORM WATER DRAINAGE - B  | 400        | 1,377,277         |
| 13                    | STORM WATER DRAINAGE -W   | 400        | 865,826           |
| 14                    | STORM WATER DRAINAGE A    | 400        | 867,250           |
| 15                    | STORM WATER DRAINAGE      | 400        | 169,926           |
| 16                    | STORM WATER DRAINAGE A    | 400        | 838,799           |
| 17                    | GRAVELLING OF KITI ROAD   | 400        | 1,493,892         |
| 18                    | CONSTRUCTION OF CLASSRO   | 500        | 577,164           |
| 19                    | CONSTRUCTION OF CULVERT   | 800        | 132,790           |
| 20                    | GRAVELLING OF MUMIAS RD   | 800        | 498,528           |
| 21                    | GRAVELLING AT MUHORO R    | 800        | 556,800           |
| 22                    | GRAVELLING AT MURANGA     | 800        | 639,762           |
| 23                    | IMPROVEMENT OF FLAMING    | 900        | 218,107           |
| 24                    | SANITARY SYSTEM AT KIVU   | 900        | 234,215           |
| 25                    | PURCHASE OF LAND AT MBA   | 999        | 1,740,000         |
| <b>LA Sub - Total</b> |                           |            | <b>25,176,814</b> |

**LA Code** 581

**LA Name** Nambale Town Council

| No                    | Project Title             | Proj. Type | TOTAL            |
|-----------------------|---------------------------|------------|------------------|
| 1                     | OFFICE CONSTRUCTION       | 200        | 1,306,393        |
| 2                     | REHABILITATION OF RURAL   | 400        | 650,000          |
| 3                     | SPORTS RECREATIONAL       | 700        | 10,000           |
| 4                     | OPENING OF DRAINAGE IN TO | 900        | 78,000           |
| 5                     | REHABILITATION OF SHALLO  | 900        | 45,400           |
| 6                     | PURCHASE OF LAND          | 999        | 33,000           |
| <b>LA Sub - Total</b> |                           |            | <b>2,122,793</b> |

**LA Code** 586

**LA Name** Nandi County Council

| No | Project Title | Proj. Type | TOTAL |
|----|---------------|------------|-------|
|----|---------------|------------|-------|

|    |                                |     |            |
|----|--------------------------------|-----|------------|
| 1  | Rural Electrification          | 230 | 0          |
| 2  | Ngechek Electrification        | 230 | 0          |
| 3  | Tiryo Dispensary               | 240 | 150,000    |
| 4  | Cheptil Dispensary             | 240 | 133,820    |
| 5  | Koilot Dispensary              | 240 | 150,000    |
| 6  | Kibwareng Dispensary           | 240 | 50,000     |
| 7  | Kereri Dispesary               | 240 | 100,000    |
| 8  | Sochoi Dispensary              | 240 | 150,000    |
| 9  | Kobujoi Forest Dispensary      | 240 | 100,000    |
| 10 | Kiprotkorik Dispesary          | 240 | 20,000     |
| 11 | Mobwo Dispensary               | 240 | 150,000    |
| 12 | Kibongwa Dispensary            | 240 | 0          |
| 13 | Kibisem Dispensary             | 240 | 0          |
| 14 | Saniak Dispensary              | 240 | 100,000    |
| 15 | Kipsugur Dispensary            | 240 | 48,100     |
| 16 | Ndurio Dispensary              | 240 | 50,000     |
| 17 | Musasa Health Centre           | 240 | 0          |
| 18 | Kesogon Dispensary             | 240 | 50,000     |
| 19 | Kipkoror Dispensary            | 240 | 100,000    |
| 20 | Siksiket Dispensary            | 240 | 75,000     |
| 21 | Chemogonja Dispesary           | 240 | 75,000     |
| 22 | Kokwet dispesary               | 240 | 50,000     |
| 23 | Kapkoros Dispensary            | 240 | 150,000    |
| 24 | Sigot Dispensary               | 240 | 150,000    |
| 25 | Sangalo Dispensary             | 240 | 150,000    |
| 26 | Cheptarit Dispensary           | 240 | 76,800     |
| 27 | Tea Buying Centre - Kapkures   | 260 | 100,000    |
| 28 | Market Shades                  | 260 | 1,500,000  |
| 29 | Purchase of Grader             | 350 | 11,080,517 |
| 30 | Grader Rehabilitation          | 350 | 2,000,000  |
| 31 | Road Maintainance - Kapchoruwa | 400 | 150,000    |
| 32 | Kaplamaivo - Setek Road        | 400 | 100,000    |
| 33 | Lelwak Road                    | 400 | 37,000     |
| 34 | Kapsabaot Bridge               | 400 | 150,000    |
| 35 | Access Roads                   | 400 | 650,000    |
| 36 | Teresia - Sosiot Road          | 400 | 0          |
| 37 | Ngariet Pri School             | 500 | 150,000    |
| 38 | Chepterwai Girls Sec School    | 500 | 150,000    |
| 39 | Sangalo Sec School             | 500 | 150,000    |
| 40 | Kogamei Pri School             | 500 | 75,000     |
| 41 | Matambach Pri School           | 500 | 100,000    |
| 42 | Kaptebengwo Pri School         | 500 | 100,000    |
| 43 | Kapkorio Pri School            | 500 | 0          |
| 44 | Sisia Pri School               | 500 | 100,000    |
| 45 | Kapkitony Pri School           | 500 | 75,000     |
| 46 | Mosoriot Sec School            | 500 | 150,000    |
| 47 | Sinendo Pri School             | 500 | 0          |
| 48 | Kabore Pri School              | 500 | 0          |
| 49 | Kitapko Pri School             | 500 | 0          |
| 50 | Kiptenden Pri School           | 500 | 50,000     |
| 51 | Kaptumek Sec School            | 500 | 50,175     |
| 52 | Kapsaos Sec School             | 500 | 143,200    |
| 53 | Kipchawat Pri School           | 500 | 100,000    |
| 54 | Siwo Se School                 | 500 | 150,000    |
| 55 | AIC Tuyobei Pri School         | 500 | 110,000    |
| 56 | Seiyot Pri School              | 500 | 150,000    |
| 57 | Sokosik Pri School             | 500 | 150,000    |
| 58 | Kapkonjumo Pri School          | 500 | 92,840     |



|                       |                                 |     |                   |
|-----------------------|---------------------------------|-----|-------------------|
| 59                    | Katanin Pri Shool               | 500 | 50,000            |
| 60                    | Kipnyoasis Sec School           | 500 | 105,770           |
| 61                    | Kapkerer Sec School             | 500 | 0                 |
| 62                    | Kapkenduiwo Sec School          | 500 | 40,300            |
| 63                    | Kipsebwo Youth Polytechnic      | 500 | 75,000            |
| 64                    | SDA Birei Pri School            | 500 | 150,000           |
| 65                    | Kombe Sec Shool                 | 500 | 150,000           |
| 66                    | Belekenya Pri School            | 500 | 125,780           |
| 67                    | Ngoroin Pri School              | 500 | 150,000           |
| 68                    | Soin Pri School                 | 500 | 54,500            |
| 69                    | Sarora Sec School               | 500 | 100,000           |
| 70                    | Tanan Water Project             | 900 | 0                 |
| 71                    | Luguitany Water Project         | 900 | 0                 |
| 72                    | Koigaro Water Project           | 900 | 150,000           |
| 73                    | Lolkerinet Chebogor Water Proje | 900 | 0                 |
| 74                    | Kapsirichoi Water Project       | 900 | 100,000           |
| 75                    | Koyo Water Project              | 900 | 83,350            |
| 76                    | Chemamul Water Project          | 900 | 150,000           |
| 77                    | Kapkorio Water Project          | 900 | 44,875            |
| 78                    | Kamelilo Water Project          | 900 | 100,000           |
| 79                    | Biribiriet Water Project        | 900 | 0                 |
| 80                    | Kamasia Water Project           | 900 | 0                 |
| 81                    | Ndulele Comm. Water Project     | 900 | 0                 |
| 82                    | Kapkatet Cattle Dip             | 999 | 100,000           |
| 83                    | Kipsergech Catle Dip            | 999 | 75,000            |
| 84                    | Soiyot Cattle Dip               | 999 | 0                 |
| 85                    | Dev. Of Kiborgok Tea Farm       | 999 | 5,000,000         |
| 86                    | Renovation of Council Offices   | 999 | 1,150,000         |
| 87                    | Disabled/Sports                 | 999 | 150,000           |
| 88                    | Nandi Agricultural Show         | 999 | 3,000,000         |
| 89                    | Environmental Conservation      | 999 | 400,000           |
| 90                    | Koissegem Cattle Dip            | 999 | 0                 |
| 91                    | Land Acquisition                | 999 | 0                 |
| <b>LA Sub - Total</b> |                                 |     | <b>31,397,027</b> |

|                       |                          |     |                  |
|-----------------------|--------------------------|-----|------------------|
| 18                    | Taboiyat Primary School  | 500 | <b>P14,201</b>   |
| 19                    | Kipsamoo Water Project   | 900 | 100,000          |
| 20                    | Kipkimba Water Project   | 900 | 92,619           |
| 21                    | Simatwet Water Project   | 900 | 40,090           |
| 22                    | Chebanyiny Water Project | 900 | 64,494           |
| 23                    | Septai Water Project     | 900 | 47,536           |
| 24                    | Soiyet Water Project     | 900 | 300,000          |
| 25                    | Capacity Building        | 999 | 301,850          |
| <b>LA Sub - Total</b> |                          |     | <b>3,234,745</b> |

| <b>LA Code</b>        |                          | <b>596</b>                       |                   |
|-----------------------|--------------------------|----------------------------------|-------------------|
| <b>LA Name</b>        |                          | <b>Nanyuki Municipal Council</b> |                   |
| No                    | Project Title            | Proj. Type                       | TOTAL             |
| 1                     | VALUATON ROLL EXPENSES   | 100                              | 720,000           |
| 2                     | CEDIC ELECTIFICATION     | 230                              | 55,096            |
| 3                     | HEALTH DISPENSARY - MUN  | 240                              | 1,596,820         |
| 4                     | CONSTRUCTION OF WARD OF  | 255                              | 868,567           |
| 5                     | REHABILITATION OFOLD MA  | 260                              | 191,800           |
| 6                     | PURCHASE OF COMPUTERS    | 300                              | 1,630,400         |
| 7                     | IMPROVEMENT OF DRAINS T  | 400                              | 500,000           |
| 8                     | MURRAMING OF ROADS BIAS  | 400                              | 430,078           |
| 9                     | MURRAMING / UPGRADING O  | 400                              | 13,895,157        |
| 10                    | BEAUTIFICATION OF TOWN R | 400                              | 402,722           |
| 11                    | UPGRADING OF DRAINAGE S  | 400                              | 922,639           |
| 12                    | REHABILITATION OF ROADS  | 400                              | 2,145,170         |
| 13                    | NTURUKUMA WATER PROJEC   | 900                              | 350,000           |
| 14                    | SWEETWATERS IRRIGATION   | 900                              | 187,230           |
| 15                    | EXTENTION OF SEWER LINE  | 900                              | 3,116,819         |
| <b>LA Sub - Total</b> |                          |                                  | <b>27,012,498</b> |

| <b>LA Code</b> |                              | <b>591</b>                      |         |
|----------------|------------------------------|---------------------------------|---------|
| <b>LA Name</b> |                              | <b>Nandi Hills Town Council</b> |         |
| No             | Project Title                | Proj. Type                      | TOTAL   |
| 1              | Zoning Plan                  | 100                             | 72,413  |
| 2              | Strategic Plan               | 100                             | 250,000 |
| 3              | Ndubusat Health Centre       | 240                             | 260,730 |
| 4              | Kapsean Community Dispensary | 240                             | 137,568 |
| 5              | Chepsire Health Centre       | 240                             | 155,895 |
| 6              | Kaptien Health Centre        | 240                             | 49,184  |
| 7              | Lock-up Shops                | 260                             | 214,024 |
| 8              | Installation of Internet     | 300                             | 109,000 |
| 9              | Funiture & Fitting           | 300                             | 186,000 |
| 10             | Purchase of Motor Bike       | 350                             | 260,000 |
| 11             | Chebinyiny Primary School    | 500                             | 29,456  |
| 12             | Kiptegat Primary School      | 500                             | 37,500  |
| 13             | Siret Secondary School       | 500                             | 105,789 |
| 14             | Kipsebwo Primary             | 500                             | 153,134 |
| 15             | Kapkembur Pprimary School    | 500                             | 53,820  |
| 16             | Ngame Nursery School         | 500                             | 45,232  |
| 17             | Kaputi Nursery School        | 500                             | 54,210  |

| <b>LA Code</b> |                               | <b>601</b>                  |           |
|----------------|-------------------------------|-----------------------------|-----------|
| <b>LA Name</b> |                               | <b>Narok County Council</b> |           |
| No             | Project Title                 | Proj. Type                  | TOTAL     |
| 1              | NKARONI DISP. (Sogoo Ward)    | 240                         | 400,000   |
| 2              | OLESHARO DISPENSARY           | 240                         | 272,120   |
| 3              | OLPUSIMORU CLINIC (Olderkes   | 240                         | 500,000   |
| 4              | SALABUET DISPENSARY (Mul      | 240                         | 400,000   |
| 5              | MELELO HEALTH CENTRE          | 240                         | 350,000   |
| 6              | ILKIREMISHO DISPENSARY        | 240                         | 622,120   |
| 7              | OLCHORO HEALTH CENTRE(II      | 240                         | 700,000   |
| 8              | ILASER DISP. (Entontol Ward)  | 240                         | 350,000   |
| 9              | ONGATA NAADO DISP.(Mosiro     | 240                         | 350,000   |
| 10             | MAKUTANO DISPENSARY(Olc       | 240                         | 350,000   |
| 11             | OLOKURTO HEALTH CENTRE        | 240                         | 100,000   |
| 12             | SAKUTIEK MAT. WARD (Upper     | 260                         | 500,000   |
| 13             | TWO VEHICLES (H/Q)            | 350                         | 6,600,000 |
| 14             | OSEYIAI PRIMARY SCH.          | 500                         | 272,120   |
| 15             | OLOROPIL SEC.(Olorropil Ward) | 500                         | 800,000   |
| 16             | LOLOLULUNGA SEC. SCH.         | 500                         | 500,000   |
| 17             | ISENETO PRIMARY SCH. (Enoo    | 500                         | 1,222,120 |
| 18             | MOSHORO PRI. SCH.(Keekonyo    | 500                         | 350,000   |
| 19             | KIKUYIAN PRIMARY SCH.         | 500                         | 350,000   |

|                       |                              |     |                   |
|-----------------------|------------------------------|-----|-------------------|
| 20                    | ST. ANTONY SEC. SCH.         | 500 | 272,120           |
| 21                    | OLOIKA PRIMARY SCHOOL        | 500 | 200,000           |
| 22                    | OLPUSIMORU SEC SCH. (Olpusi  | 500 | 700,000           |
| 23                    | ENDOINYO NARASHA PRI. SC     | 500 | 500,000           |
| 24                    | OLOKURTO SEC. SCH. (Olokurt  | 500 | 200,000           |
| 25                    | PURKO SECONDARY. (Entiyani   | 500 | 500,000           |
| 26                    | OLE TUKAT PRIMARY SEC.       | 500 | 500,000           |
| 27                    | ELANGATA ENTERIT PRI. SCH    | 500 | 250,000           |
| 28                    | ENTINKI PRIMARY SCH.         | 500 | 100,000           |
| 29                    | OLOIRIEN PRIMARY SCH.        | 500 | 100,000           |
| 30                    | KIMONDI PRIMARY SCH.         | 500 | 272,120           |
| 31                    | OLOLORTEN PRIMARY SCH.       | 500 | 272,120           |
| 32                    | EOR-EKULE PRI. SCH (Ildamat  | 500 | 300,000           |
| 33                    | OLOOMBOKISHI PRIMARY         | 500 | 622,120           |
| 34                    | ILKERIN PRIMARY SCH. (Loita  | 500 | 600,000           |
| 35                    | OLMEKENYU SEC. SCH. (Melel   | 500 | 350,000           |
| 36                    | LOITA SEC. SCH.              | 500 | 500,000           |
| 37                    | KISIRIRI SEC. SCHOOL         | 500 | 272,120           |
| 38                    | KANUNKA PRIMARY SCH. (Na     | 500 | 400,000           |
| 39                    | REKERO NURSERY SCH.(Koyia    | 500 | 350,000           |
| 40                    | ENEGETIA SEC SCH.(Enabelibel | 500 | 300,000           |
| 41                    | NAIKARRA PRIMARY SCH. (Na    | 500 | 800,000           |
| 42                    | NGOSUANI PRIMARY SCH.(Le     | 500 | 800,000           |
| 43                    | ENKIU PRIMARY SCH. (Maji M   | 500 | 350,000           |
| 44                    | WATER PROJECTS (Moriyo Loit  | 900 | 468,000           |
| 45                    | SOSIAN - OLOIK WATER PROJ.   | 900 | 450,000           |
| 46                    | ONGATA NAADO WATER PRO       | 900 | 350,000           |
| 47                    | OLAIMUTIAI W. PROJECT (Ntul  | 900 | 350,000           |
| 48                    | EKEJU ARRO WATER             | 900 | 270,000           |
| 49                    | OLORIRI WATER PROJECT (Sia   | 900 | 1,000,000         |
| 50                    | BEREKEIUE/KUTET WATER        | 900 | 300,000           |
| 51                    | OLKIRIAINE WATER PROJ (Olo   | 900 | 700,000           |
| 52                    | OLTULELEI E/ENTERIT (Elang   | 999 | 700,000           |
| 53                    | MARA INFRASTRUCTURE(GA       | 999 | 8,000,000         |
| 54                    | EOR - ESIMU SOLAR FENCE(OI   | 999 | 200,000           |
| 55                    | ELUAI NURSERY (Suswa Ward)   | 999 | 100,000           |
| 56                    | TEA GROWING(ILPOLTON TE      | 999 | 1,090,000         |
| <b>LA Sub - Total</b> |                              |     | <b>38,477,080</b> |

|                |                                 |                    |           |
|----------------|---------------------------------|--------------------|-----------|
| LA Code        |                                 | 606                |           |
| LA Name        |                                 | Narok Town Council |           |
| No             | Project Title                   | Proj. Type         | TOTAL     |
| 1              | Road Works (RMLF & P.Cess)      | 400                | 5,158,584 |
| 2              | Construction of Classrooms (8)  | 500                | 1,645,450 |
| 3              | Purchase of Skiploader & 3 Bins | 605                | 2,570,500 |
| LA Sub - Total |                                 |                    | 9,374,534 |

|         |                             |            |        |
|---------|-----------------------------|------------|--------|
| LA Code | 616                         |            |        |
| LA Name | Jyahururu Municipal Council |            |        |
| No      | Project Title               | Proj. Type | TOTAL  |
| 1       | MUTHAIGA POLICE POST        | 200        | 64,731 |
| 2       | MANGUO POLICE POST          | 200        | 18,742 |

|                       |                           |     |                  |
|-----------------------|---------------------------|-----|------------------|
| 3                     | NDURURUMO POLICE POST     | 200 | 7,685            |
| 4                     | MALE SURGICAL WARD        | 240 | 1,000,000        |
| 5                     | MARKET PERIMETER WALL     | 260 | 1,165,773        |
| 6                     | STREET LIGHT REHABILITATI | 400 | 5,000            |
| 7                     | MACHARIA ROAD             | 400 | 2,000,531        |
| 8                     | MARIAKANI PRIMARY SCHO    | 500 | 288,492          |
| 9                     | BISHOP PAYARO SEC SCHOOL  | 500 | 56,453           |
| 10                    | YOUTH POLYTECHNIC         | 500 | 326,714          |
| 11                    | MARIAKANI PRIMARY SCHO    | 500 | 8,250            |
| 12                    | UASO NAROK PRIMARY SCHO   | 500 | 0                |
| 13                    | BISHOP PAYARO SEC SCHOOL  | 500 | 386,874          |
| 14                    | STADIUM WALL              | 700 | 205,997          |
| <b>LA Sub - Total</b> |                           |     | <b>5,535,242</b> |

|                |                          |            |           |
|----------------|--------------------------|------------|-----------|
| LA Code        | 621                      |            |           |
| LA Name        | Nyamache Town Council    |            |           |
| No             | Project Title            | Proj. Type | TOTAL     |
| 1              | STRATEGIC PLAN DEVELOPM  | 100        | 300,000   |
| 2              | CONTINUATION OF OFFICE B | 200        | 149,289   |
| 3              | PROTECTION OF WATER SPRI | 200        | 138,054   |
| 4              | MARKET INCINERATOR       | 260        | 45,700    |
| 5              | CONTINUATION OF RURAL A  | 400        | 352,600   |
| 6              | SLAB HOUSE CONTINUATION  | 600        | 0         |
| 7              | BUS PARK DEVELOPMENT     | 800        | 103,717   |
| 8              | CONSTRUCTION OF DRAFTS   | 900        | 85,000    |
| 9              | PURCHASE OF TRACTOR/TRAI | 900        | 0         |
| 10             | ROLL OVER PROJECTS :-    | 999        | 0         |
| 11             | ASSISTANCE TO CBOS       | 999        | 0         |
| LA Sub - Total |                          |            | 1,174,360 |

|                |                            |            |           |
|----------------|----------------------------|------------|-----------|
| LA Code        | 626                        |            |           |
| LA Name        | Nyamarambe Town Council    |            |           |
| No             | Project Title              | Proj. Type | TOTAL     |
| 1              | Construction of Town hall  | 200        | 200,000   |
| 2              | Completion of Dispensaries | 240        | 200,000   |
| 3              | Roads Improvement          | 400        | 951,918   |
| 4              | Water tanks                | 900        | 220,000   |
| 5              | Water springs              | 900        | 560,000   |
| LA Sub - Total |                            |            | 2,131,918 |

|         |                                    |            |           |
|---------|------------------------------------|------------|-----------|
| LA Code | 631                                |            |           |
| LA Name | Nyambene County Council            |            |           |
| No      | Project Title                      | Proj. Type | TOTAL     |
| 1       | Strategic Plan                     | 100        | 2,038,370 |
| 2       | Hiv/Aids                           | 240        | 23,000    |
| 3       | Repair and maintenance of plant &  | 255        | 1,410,328 |
| 4       | Miraa Bandas                       | 260        | 103,840   |
| 5       | Culvert Installation               | 260        | 3,540,409 |
| 6       | Finishing of markets/survey office | 260        | 1,362,016 |

|                       |                                |     |                   |
|-----------------------|--------------------------------|-----|-------------------|
| 7                     | Equipments for Headquarters    | 260 | 76,575            |
| 8                     | Equipments for County division | 260 | 1,050,000         |
| 9                     | Markets murraming & sanitation | 260 | 1,898,837         |
| 10                    | Planning & fencing of Markets  | 260 | 1,388,255         |
| 11                    | Water Distribution             | 260 | 5,057,721         |
| 12                    | Finishing of Chairmans Office  | 260 | 49,990            |
| 13                    | Road grading and murraming     | 400 | 8,601,594         |
| 14                    | Bursaries                      | 500 | 363,686           |
| 15                    | Prevention of soil erosion     | 999 | 101,200           |
| 16                    | Canteen construction           | 999 | 290,300           |
| <b>LA Sub - Total</b> |                                |     | <b>27,356,121</b> |

|                       |                               |     |                  |
|-----------------------|-------------------------------|-----|------------------|
| 7                     | Concervancy                   | 605 | 0                |
| 8                     | Gabbage Collection Equipments | 605 | 141,650          |
| 9                     | Protection of Water Spring    | 900 | 15,800           |
| 10                    | Public Toilet                 | 900 | 0                |
| 11                    | Redundancy K.IT               | 999 | 0                |
| 12                    | Burseries                     | 999 | 8373,000         |
| <b>LA Sub - Total</b> |                               |     | <b>4,739,490</b> |

| <b>LA Code</b>        |                                  | <b>636</b>                    |                   |
|-----------------------|----------------------------------|-------------------------------|-------------------|
| <b>LA Name</b>        |                                  | <b>Nyamira County Council</b> |                   |
| No                    | Project Title                    | Proj. Type                    | TOTAL             |
| 1                     | Consultancy services             | 100                           | 1,283,600         |
| 2                     | County hall and offices          | 200                           | 3,307,353         |
| 3                     | Bobaracho dispensary             | 240                           | 178,000           |
| 4                     | Gekano health centre             | 240                           | 319,490           |
| 5                     | Ekerubo dispensary               | 240                           | 281,310           |
| 6                     | Igenaitambe Dispensry            | 240                           | 147,750           |
| 7                     | Gesima Healthy Centre            | 240                           | 100,000           |
| 8                     | Eronge Dispensary                | 240                           | 15,000            |
| 9                     | Nyangweta Dispensary             | 240                           | 22,000            |
| 10                    | kerobo dispensary                | 240                           | 202,100           |
| 11                    | Nyangena Healthy Centre          | 240                           | 189,720           |
| 12                    | Mokomoni Dispensary              | 240                           | 5,000             |
| 13                    | Nyambambo Market                 | 260                           | 8,852,000         |
| 14                    | Computerisation                  | 300                           | 742,600           |
| 15                    | furniture and fittings           | 300                           | 111,930           |
| 16                    | Ting'a Market backstreets        | 400                           | 956,118           |
| 17                    | Mosobeti market backstreet       | 400                           | 952,600           |
| 18                    | Maintanance of Rural Access Road | 400                           | 1,936,095         |
| 19                    | Manga Market backstreet          | 400                           | 1,030,000         |
| 20                    | Miruka Market Backstreet         | 400                           | 134,000           |
| 21                    | Gesima Concrete Bridge           | 400                           | 360,500           |
| 22                    | Kabatia Kiambere Road            | 400                           | 368,000           |
| 23                    | Egentubi Secondary School Classr | 500                           | 222,000           |
| 24                    | kitaru primary school classroom  | 500                           | 422,288           |
| 25                    | Rigoma Public Toilet             | 900                           | 82,042            |
| 26                    | protection fo water springs      | 900                           | 1,239,120         |
| <b>LA Sub - Total</b> |                                  |                               | <b>23,460,616</b> |

| <b>LA Code</b> |                                    | <b>646</b>                      |           |
|----------------|------------------------------------|---------------------------------|-----------|
| <b>LA Name</b> |                                    | <b>Nyandarua County Council</b> |           |
| No             | Project Title                      | Proj. Type                      | TOTAL     |
| 1              | Strategic Plan                     | 100                             | 1,029,781 |
| 2              | Baseline Survey                    | 100                             | 269,600   |
| 3              | SERVICE CHARTER                    | 100                             | 200,000   |
| 4              | Matura A.P' Chiefs camp            | 200                             | 118,882   |
| 5              | Ngorika Drainage                   | 200                             | 80,200    |
| 6              | Kanguo AP Post                     | 200                             | 49,475    |
| 7              | Land purchase-Engineer-part paym   | 200                             | 3,000,000 |
| 8              | N.Kinangop cemetery fencing        | 200                             | 49,800    |
| 9              | Munyaka Dispensary                 | 240                             | 150,000   |
| 10             | Baari dispensary                   | 240                             | 347,085   |
| 11             | Lereshwa Dispensary                | 240                             | 200,000   |
| 12             | Chamuka dispensary                 | 240                             | 198,000   |
| 13             | Subuku dispensary                  | 240                             | 475,000   |
| 14             | Olbolosat Dispensary               | 240                             | 18,940    |
| 15             | Kaheho Market                      | 260                             | 50,452    |
| 16             | Training/Computerization 2006/7    | 300                             | 626,400   |
| 17             | COMPUTERIZATION-2007/8             | 300                             | 1,450,000 |
| 18             | 3 No Yamaha motor Bykes            | 350                             | 911,412   |
| 19             | Shovel Backhoe excavator           | 350                             | 5,007,758 |
| 20             | Isuzu Lorry                        | 350                             | 4,215,178 |
| 21             | Wanjohi-Gichagi-Karima road        | 400                             | 56,636    |
| 22             | Road repair-N.kinangop             | 400                             | 304,290   |
| 23             | Road repair -Kanjui                | 400                             | 229,790   |
| 24             | Road repairs/Hardcore-Engineer     | 400                             | 271,736   |
| 25             | Road repairs/Hardcore-Shamata      | 400                             | 150,000   |
| 26             | Wanjohi Town Drainage              | 400                             | 100,000   |
| 27             | Road repair/Hardcore laying-Nyaki  | 400                             | 470,615   |
| 28             | Road repair/Hardcore laying-Leres  | 400                             | 162,489   |
| 29             | Kihara Gakanga road-Ndaragwa       | 400                             | 65,000    |
| 30             | Road repair-Leshau                 | 400                             | 147,571   |
| 31             | Road grading-District              | 400                             | 3,285,768 |
| 32             | Road repair-Kanjui                 | 400                             | 337,595   |
| 33             | Road repair-Ndondori               | 400                             | 150,695   |
| 34             | Gatimu Girls-class construction    | 500                             | 300,000   |
| 35             | Donation Nyandarua Institute of Sc | 500                             | 500,000   |
| 36             | Mwihoko primary                    | 500                             | 30,000    |
| 37             | Geta Polytechnic                   | 500                             | 491,500   |
| 38             | Kilimanjaro primary                | 500                             | 200,000   |
| 39             | Wanjohi Mixed-Class construction   | 500                             | 198,348   |
| 40             | Njabini Special Class              | 500                             | 61,480    |
| 41             | Kametha Primary School             | 500                             | 144,083   |
| 42             | Chamuka primary                    | 500                             | 20,462    |
| 43             | Kiheo Primary                      | 500                             | 53,300    |
| 44             | Ngano primary                      | 500                             | 25,300    |

| <b>LA Code</b> |                              | <b>641</b>                  |           |
|----------------|------------------------------|-----------------------------|-----------|
| <b>LA Name</b> |                              | <b>Nyamira Town Council</b> |           |
| No             | Project Title                | Proj. Type                  | TOTAL     |
| 1              | Council Seal                 | 100                         | 0         |
| 2              | Designs                      | 100                         | 200,000   |
| 3              | Design for recreation centre | 200                         | 10,000    |
| 4              | Town Hall                    | 200                         | 998,800   |
| 5              | Openning Access Roads        | 400                         | 2,900,240 |
| 6              | Slaughter Slab               | 600                         | 100,000   |

|                       |                                    |     |                   |
|-----------------------|------------------------------------|-----|-------------------|
| 45                    | Igwamiti Primary                   | 500 | 20,000            |
| 46                    | Nyonjoro Primary                   | 500 | 54,780            |
| 47                    | Ngari Primary School               | 500 | 100,000           |
| 48                    | Oljorolok primary                  | 500 | 25,000            |
| 49                    | Nyairoko primary                   | 500 | 59,160            |
| 50                    | Oljorolok secondary-rockers and d  | 500 | 300,000           |
| 51                    | Murindati primary-class constructi | 500 | 170,046           |
| 52                    | Melangine polytechnic              | 500 | 69,890            |
| 53                    | Bridges Construction-Engineer      | 800 | 313,155           |
| 54                    | Murichu Munanda Bridge             | 800 | 92,930            |
| 55                    | Engineer town drainage             | 800 | 74,100            |
| 56                    | Kanjuiiri Water Project            | 900 | 54,950            |
| 57                    | Incenerator construction-N.Kinang  | 900 | 113,340           |
| 58                    | Kasuku dam                         | 900 | 77,500            |
| 59                    | OPERATIONALIZATION-WATE            | 900 | 490,620           |
| 60                    | Ndunyunjeru public toilet          | 900 | 52,392            |
| 61                    | Borehole Excolony                  | 900 | 14,390            |
| 62                    | Engineer public toilet             | 900 | 76,220            |
| 63                    | Wanjohi Mixed-Latrine              | 900 | 136,620           |
| 64                    | Kipipiri Disposal site             | 900 | 68,390            |
| 65                    | Umonja Cattledip-Repairs           | 999 | 10,760            |
| 66                    | Nyahururu Farmers cattledip        | 999 | 136,926           |
| 67                    | Gatiba Cattledip-Repairs           | 999 | 10,850            |
| 68                    | A.I Equipments-Kipipiri            | 999 | 205,450           |
| 69                    | Karuri Nursery                     | 999 | 50,000            |
| 70                    | VETERINARY A I SERVICES-M          | 999 | 261,755           |
| 71                    | ST Peter cattle dip                | 999 | 52,459            |
| 72                    | Projects Implementation/painting/l | 999 | 801,611           |
| 73                    | Githima Cattle dip                 | 999 | 51,860            |
| 74                    | Mumui Cattledip                    | 999 | 112,420           |
| 75                    | Gwa Kungu cattledip                | 999 | 79,358            |
| 76                    | Gitwe Cattle dip                   | 999 | 64,614            |
| 77                    | Bamboo Squarter Plot               | 999 | 220,000           |
| 78                    | Doska Cattle dip                   | 999 | 101,170           |
| <b>LA Sub - Total</b> |                                    |     | <b>30,827,337</b> |

| <b>LA Code</b> |                           | <b>651</b>                   |           |
|----------------|---------------------------|------------------------------|-----------|
| <b>LA Name</b> |                           | <b>Nyando County Council</b> |           |
| No             | Project Title             | Proj. Type                   | TOTAL     |
| 1              | COUNTY CHAMBERS & OFFIC   | 200                          | 800,000   |
| 2              | LAB. WATER TANKS-KAWINO   | 230                          | 100,000   |
| 3              | CONSRUCTION OF DRIFT-B    | 230                          | 162,750   |
| 4              | ELECTRICITY INSTAL.-NYAN  | 230                          | 480,000   |
| 5              | HEALTH CENTRE EXTENSION   | 240                          | 0         |
| 6              | HEALTH CENTRE EXTEN.-N. N | 240                          | 0         |
| 7              | MATERNITY WING EXTEN.S.   | 240                          | 220,000   |
| 8              | MATERNITY WING EXTEN.E.K  | 240                          | 200,000   |
| 9              | LAB. CONSTRUCTION-THURD   | 240                          | 160,000   |
| 10             | MATERNITY WING EXTEN.CH   | 240                          | 50,000    |
| 11             | STRATEGIC PLAN CONSULTA   | 300                          | 850,000   |
| 12             | PURCHASE OF MOTOR VEHIC   | 300                          | 3,300,000 |
| 13             | CONST.OF CLASSROOMS-KOC   | 700                          | 100,000   |
| 14             | COMMUNITY CENTRE-NYALU    | 700                          | 180,000   |
| 15             | COMMUNITY CENTRE-E. NYA   | 700                          | 260,000   |
| 16             | COMMUNITY CENTRE -N.E.NY  | 700                          | 100,000   |

|                       |                          |     |                  |
|-----------------------|--------------------------|-----|------------------|
| 17                    | COMMUNITY CENTRE-S. NYA  | 700 | 170,000          |
| 18                    | AWASI BUS PARK MURRUMIN  | 800 | 700,000          |
| 19                    | SINKING OF BOREHOLES. AW | 900 | 230,000          |
| 20                    | PIPED WATER EXTENSION-SI | 900 | 0                |
| 21                    | PIPED WATER EXTENSION-MI | 900 | 0                |
| 22                    | SINKING OF BOREHOLES-OM  | 900 | 100,000          |
| 23                    | SINKING OF BOREHOLESN E. | 900 | 60,000           |
| 24                    | PIPED WATER EXTEN.PAP ON | 900 | 190,000          |
| <b>LA Sub - Total</b> |                          |     | <b>8,412,750</b> |

| <b>LA Code</b>        |                         | <b>656</b>                     |                  |
|-----------------------|-------------------------|--------------------------------|------------------|
| <b>LA Name</b>        |                         | <b>Nyansiongo Town Council</b> |                  |
| No                    | Project Title           | Proj. Type                     | TOTAL            |
| 1                     | VALUATION ROLL          | 100                            | 270,000          |
| 2                     | STRATEGIC PLAN          | 100                            | 180,000          |
| 3                     | TOWN HALL               | 200                            | 588,560          |
| 4                     | MATUTU DISPENSARY       | 240                            | 275,000          |
| 5                     | RIONTONYI MARKET        | 260                            | 90,000           |
| 6                     | ROAD WORKS              | 400                            | 2,067,161        |
| 7                     | TINDERETI SECONDARY SCH | 500                            | 150,000          |
| 8                     | KEGINGA SECONDARY SCHO  | 500                            | 100,000          |
| 9                     | ENDEMU PRIMARY SCHOOL   | 500                            | 150,000          |
| 10                    | KENYORO WATER PROJECT   | 900                            | 100,000          |
| 11                    | ENSAKIA WATER TANK      | 900                            | 270,000          |
| 12                    | IGOMA WATER SPRAY       | 900                            | 27,000           |
| 13                    | RIAMOGAKA WATER SPRING  | 900                            | 61,000           |
| <b>LA Sub - Total</b> |                         |                                | <b>4,328,721</b> |

| <b>LA Code</b> |                          | <b>661</b>                  |            |
|----------------|--------------------------|-----------------------------|------------|
| <b>LA Name</b> |                          | <b>Nyeri County Council</b> |            |
| No             | Project Title            | Proj. Type                  | TOTAL      |
| 1              | NEMA AUDIT FEES          | 100                         | 319,526    |
| 2              | PLAY GROUNDS             | 200                         | 292,653    |
| 3              | CATTLE DIPS REPAIRS      | 200                         | 869,984    |
| 4              | POLICE POST              | 200                         | 148,200    |
| 5              | UPGRADING OF SHOPPING CE | 200                         | 896,360    |
| 6              | WARD MURRAMING           | 200                         | 11,077,907 |
| 7              | HIV/AIDS PROJECTS        | 240                         | 180,826    |
| 8              | HEALTH CENTRE PROJECTS   | 240                         | 971,370    |
| 9              | RECONSTRUCTION OF MWG R  | 255                         | 390,061    |
| 10             | STOCK MARKET - KARICHENI | 260                         | 203,605    |
| 11             | TEA BUYING CENTRES       | 260                         | 43,694     |
| 12             | MARKET REHABILITATION    | 260                         | 668,869    |
| 13             | THAARA MARKET COMPENS    | 260                         | 348,481    |
| 14             | COMPUTERISATION          | 300                         | 198,756    |
| 15             | FURNISHING OF COUNCILLOR | 300                         | 9,953      |
| 16             | hire PURCHASE OF LORRY   | 350                         | 2,204,000  |
| 17             | REHABILITATION OF HEAVY  | 350                         | 631,640    |
| 18             | BRIDGE REPAIRS           | 400                         | 486,584    |
| 19             | CULVERTS - WARDS         | 400                         | 336,924    |
| 20             | CULVERTS MOULDING        | 400                         | 62,569     |
| 21             | SCHOOL PROJECTS          | 500                         | 7,030,374  |



|                       |                           |     |                   |
|-----------------------|---------------------------|-----|-------------------|
| 22                    | REFUSE CHAMBERS (MUK. M   | 605 | 12,000            |
| 23                    | BUS PARKS MURRAMING       | 800 | 410,172           |
| 24                    | BUS PARKS SHEDS           | 800 | 118,536           |
| 25                    | HIRE OF WARD OFFICES - 31 | 900 | 1,328,750         |
| 26                    | CESS PROJECTS             | 900 | 59,096            |
| 27                    | WATER PROJECTS - PUBLIC   | 900 | 2,150,019         |
| 28                    | WATER PROJECT             | 900 | 444,826           |
| 29                    | THUNGUMA STREET C. REHA   | 999 | 300,000           |
| 30                    | YOUTH & WOMEN GROUPS' P   | 999 | 2,977,898         |
| 31                    | AFRICITIES CONFERENCE FEE | 999 | 771,345           |
| 32                    | CIVIC EDUCATION/ AIDS AW  | 999 | 3,028,326         |
| <b>LA Sub - Total</b> |                           |     | <b>38,973,304</b> |

|                |                                   |            |         |
|----------------|-----------------------------------|------------|---------|
| LA Code        | 676                               |            |         |
| LA Name        | Ogembo Town Council               |            |         |
| No             | Project Title                     | Proj. Type | TOTAL   |
| 1              | Improvement of Drainage           | 260        | 100,000 |
| 2              | Purchase of Computers / Accessori | 300        | 57,000  |
| 3              | Road Maintenance                  | 400        | 310,840 |
| 4              | Street Lighting - Ogembo Town     | 900        | 172,380 |
| 5              | Rehabilitation of Water-springs   | 900        | 62,000  |
| 6              | Public Toilets                    | 900        | 40,000  |
| LA Sub - Total |                                   |            | 742,220 |

|                |                                  |            |            |
|----------------|----------------------------------|------------|------------|
| LA Code        | 667                              |            |            |
| LA Name        | Nyeri Municipal Council          |            |            |
| No             | Project Title                    | Proj. Type | TOTAL      |
| 1              | Legal Advice                     | 100        | 557,345    |
| 2              | LADP /LASDAP PREPARATION         | 100        | 0          |
| 3              | Council Staff Training           | 100        | 1,223,485  |
| 4              | Professional Fee consultancies   | 100        | 1,113,815  |
| 5              | Rehab of Town Hall               | 200        | 364,850    |
| 6              | Kamukunji Ground Fencing         | 200        | 521,784    |
| 7              | Electrification                  | 230        | 128,000    |
| 8              | Rehab of Rental Houses           | 255        | 0          |
| 9              | Rahabilitation of council houses | 255        | 256,331    |
| 10             | Computerization                  | 300        | 270,000    |
| 11             | Roads Repair                     | 400        | 3,129,518  |
| 12             | Grading & Murraming              | 400        | 2,109,537  |
| 13             | Construction & Rehab of Classroo | 500        | 0          |
| 14             | Construction of Refuse Chambers  | 605        | 0          |
| 15             | Water Construction Projects      | 900        | 0          |
| 16             | Bursaries                        | 999        | 1,400,000  |
| LA Sub - Total |                                  |            | 11,074,665 |

|                |                                     |                       |            |           |
|----------------|-------------------------------------|-----------------------|------------|-----------|
| LA Code        |                                     | 681                   |            |           |
| LA Name        |                                     | Ol'Kalou Town Council |            |           |
| No             | Project Title                       |                       | Proj. Type | TOTAL     |
| 1              | Kaimbaga Dispensary                 |                       | 240        | 359,730   |
| 2              | Rurii Health Centre                 |                       | 240        | 230,460   |
| 3              | Purchase of tipper and hilux double |                       | 350        | 2,554,395 |
| 4              | Kaimbaga-Rumathi Road               |                       | 400        | 60,000    |
| 5              | Ole-Olondo-Mawingu Health Cent      |                       | 400        | 50,000    |
| 6              | Keini-Malfan-Mumbi Road             |                       | 400        | 45,000    |
| 7              | Vatican-Kioria Estate Bridge        |                       | 400        | 0         |
| 8              | Rumathi-Muthaiti Road               |                       | 400        | 143,980   |
| 9              | C.77-Huruma-J.M. Farm Road          |                       | 400        | 200,000   |
| 10             | Ol Kalou Town-Mumbi Road            |                       | 400        | 100,000   |
| 11             | Catholic-Munge Gachwe Road          |                       | 400        | 75,000    |
| 12             | Ndemi-Rumathi Road                  |                       | 400        | 60,000    |
| 13             | Manyatta-Mugathika Road             |                       | 400        | 54,000    |
| 14             | Rurii-Umoja-Manyatta Road           |                       | 400        | 150,000   |
| 15             | Kirima Village Road                 |                       | 400        | 29,000    |
| 16             | Roadgrading all wards               |                       | 400        | 300,000   |
| 17             | Rurii-Bosnia-Passenga               |                       | 400        | 281,310   |
| 18             | St. Thomas-Kiganjo Centre Road      |                       | 400        | 50,000    |
| 19             | Mugathika Primary School            |                       | 500        | 200,220   |
| 20             | Mihuti Secondary School             |                       | 500        | 150,000   |
| 21             | Mugumo Primary School               |                       | 500        | 275,591   |
| 22             | Mukamaga Secondary School           |                       | 500        | 208,816   |
| 23             | Kagaa Water Project                 |                       | 900        | 83,760    |
| 24             | Gichungo Police Post                |                       | 900        | 143,690   |
| 25             | Githunguri Primary Water Project    |                       | 900        | 88,693    |
| 26             | European Union Funds                |                       | 900        | 359,730   |
| 27             | Kiganjo Water Project               |                       | 900        | 199,400   |
| LA Sub - Total |                                     |                       |            | 6,452,775 |

|                |                                    |                      |            |
|----------------|------------------------------------|----------------------|------------|
| LA Code        |                                    | 671                  |            |
| LA Name        |                                    | Nzoia County Council |            |
| No             | Project Title                      | Proj. Type           | TOTAL      |
| 1              | Debt Resolution                    | 100                  | 5,331,744  |
| 2              | Kiminini Burnt House               | 200                  | 7,414,498  |
| 3              | Renovation of ward offices         | 200                  | 778,208    |
| 4              | Construction of Health Centres     | 240                  | 1,180,900  |
| 5              | Valuation Roll                     | 260                  | 3,042,579  |
| 6              | Purchase of Revenue vehicles       | 350                  | 2,810,000  |
| 7              | Construction of schools            | 500                  | 10,616,747 |
| 8              | Construction of Bridges            | 800                  | 1,144,877  |
| 9              | Construction of Toilets in market  | 900                  | 1,259,503  |
| 10             | water Projects/Bore holes          | 900                  | 2,632,994  |
| 11             | Construction of Cattle Dips/Tea ba | 999                  | 751,800    |
| LA Sub - Total |                                    |                      | 36,963,850 |

|         |                        |                          |           |
|---------|------------------------|--------------------------|-----------|
| LA Code |                        | 686                      |           |
| LA Name |                        | Olkejuado County Council |           |
| No      | Project Title          | Proj. Type               | TOTAL     |
| 1       | VALUATION ROLL         | 100                      | 1,700,000 |
| 2       | WARD OFFICE DALALEKUTU | 200                      | 321,083   |
| 3       | COUNCIL OFFICES        | 200                      | 2,000,000 |
| 4       | NAMANG STREET LIGTING  | 230                      | 500,000   |

|                       |                         |     |                   |
|-----------------------|-------------------------|-----|-------------------|
| 5                     | KIPETO HEALTH CENTRE    | 240 | 600,000           |
| 6                     | ENKARONI DISPENSARY     | 240 | 135,600           |
| 7                     | OLDOINYO ONYOKIE SALE Y | 260 | 200,000           |
| 8                     | NKUSO/MASHUURU SALE YA  | 260 | 400,000           |
| 9                     | COMPUTERISATION         | 300 | 605,000           |
| 10                    | TIPPER LORRY            | 350 | 4,595,000         |
| 11                    | GRADING FEEDER ROADS    | 400 | 3,000,000         |
| 12                    | ENDINYO ENKAMPI PRIMARY | 500 | 232,000           |
| 13                    | OLDORKO PRIMARY SCHOOL  | 500 | 450,000           |
| 14                    | EWANGAN PRIMARY SCHOOL  | 500 | 194,983           |
| 15                    | OLOKIRDINGAI PRIMARY SC | 500 | 600,000           |
| 16                    | KUMPA PRIMARY SCHOOL    | 500 | 300,000           |
| 17                    | KIKELELWA SECONDARY SC  | 500 | 600,000           |
| 18                    | KORROMPOI PRIMARY SCHO  | 500 | 680,000           |
| 19                    | PARANAE PRIMARY SCHOOL  | 500 | 600,000           |
| 20                    | ENOOMATASIANI PRIMARY S | 500 | 600,000           |
| 21                    | LENKOBEI PRIMARY SCHOOL | 500 | 225,000           |
| 22                    | DEMO FARM BORE HOLE     | 900 | 50,700            |
| 23                    | ILTULETA BORE HOLE      | 900 | 36,800            |
| 24                    | OLTIASIKA WATER TANK    | 900 | 700,000           |
| 25                    | OLTIASIKA WATER TANK    | 900 | 166,495           |
| 26                    | ILKEYIO BORE HOLE       | 900 | 550,323           |
| 27                    | EMBULBUL WATER TANK     | 900 | 571,000           |
| 28                    | SILANKA BORE HOLE       | 900 | 700,000           |
| 29                    | KISERIAN TOWN EXTENSION | 999 | 2,000,000         |
| 30                    | ENVIRONMENT PROJECTS    | 999 | 500,000           |
| <b>LA Sub - Total</b> |                         |     | <b>23,813,984</b> |

| <b>LA Code</b>        |                            | <b>691</b>                 |                  |
|-----------------------|----------------------------|----------------------------|------------------|
| <b>LA Name</b>        |                            | <b>Othaya Town Council</b> |                  |
| No                    | Project Title              | Proj. Type                 | TOTAL            |
| 1                     | ADMINISTRATION COST        | 100                        | 112,346          |
| 2                     | COMPUTERS                  | 300                        | 287,500          |
| 3                     | CIVIC CAR                  | 350                        | 2,270,233        |
| 4                     | GRADING OF GATARO ROAD     | 400                        | 341,101          |
| 5                     | MAINTENANCE OF CBD ROAD    | 400                        | 68,325           |
| 6                     | GRADING OF GATUGI C.F RO   | 400                        | 345,014          |
| 7                     | GRADING OF RUTHIRU ROAD    | 400                        | 506,857          |
| 8                     | GRADING OF MUGA-INI ROAD   | 400                        | 46,650           |
| 9                     | GRADING OF KIANGIMA ROA    | 400                        | 182,885          |
| 10                    | GRADING OF KIGANJO ROAD    | 400                        | 269,224          |
| 11                    | GRADING OF GITITU,TINI, WA | 400                        | 60,013           |
| 12                    | DUMPSITE ROAD              | 400                        | 47,200           |
| 13                    | BACK STREET I              | 400                        | 89,120           |
| 14                    | THUTI PRIMARY SCHOOL GA    | 500                        | 26,250           |
| 15                    | NDIARA FOOT BRIDGE         | 800                        | 60,874           |
| 16                    | KIANGANDA CATTLE DIP       | 999                        | 19,930           |
| 17                    | STORES                     | 999                        | 3,750            |
| <b>LA Sub - Total</b> |                            |                            | <b>4,737,272</b> |

| <b>LA Code</b>        |                        | <b>696</b>                 |                   |
|-----------------------|------------------------|----------------------------|-------------------|
| <b>LA Name</b>        |                        | <b>Oyugis Town Council</b> |                   |
| No                    | Project Title          | Proj. Type                 | TOTAL             |
| 1                     | TOWN HALL              | 200                        | 934,024           |
| 2                     | MARKET OFFICE          | 260                        | 500,000           |
| 3                     | OFFICE FURNITURE       | 300                        | 400,000           |
| 4                     | OFFICE EQUIPMENT       | 300                        | 400,000           |
| 5                     | MOTOR BIKES            | 350                        | 400,000           |
| 6                     | CONSULTANCY            | 350                        | 1,440,000         |
| 7                     | MOTOR VAN              | 350                        | 2,400,000         |
| 8                     | ROAD MAINTENANCE AND G | 400                        | 2,639,634         |
| 9                     | SCHOOL DESKS           | 500                        | 500,000           |
| 10                    | SCHOOL BURSARY         | 500                        | 800,000           |
| 11                    | SLAUGHTER HOUSE OFFICE | 600                        | 350,000           |
| 12                    | DUST BINS              | 605                        | 200,000           |
| 13                    | STRATEGIC PLAN         | 900                        | 400,000           |
| 14                    | STREET LIGHTS          | 900                        | 500,000           |
| <b>LA Sub - Total</b> |                        |                            | <b>11,863,658</b> |

| <b>LA Code</b>        |               | <b>701</b>                  |                  |
|-----------------------|---------------|-----------------------------|------------------|
| <b>LA Name</b>        |               | <b>Pokot County Council</b> |                  |
| No                    | Project Title | Proj. Type                  | TOTAL            |
| 1                     | N/A           | 999                         | 400,000          |
| 2                     | N/A           | 999                         | 2,565,000        |
| 3                     | N/A           | 999                         | 400,000          |
| 4                     | N/A           | 999                         | 300,000          |
| 5                     | N/A           | 999                         | 500,000          |
| 6                     | N/A           | 999                         | 0                |
| 7                     | N/A           | 999                         | 300,000          |
| 8                     | N/A           | 999                         | 300,000          |
| 9                     | N/A           | 999                         | 0                |
| 10                    | N/A           | 999                         | 300,000          |
| 11                    | N/A           | 999                         | 300,000          |
| 12                    | N/A           | 999                         | 200,000          |
| 13                    | N/A           | 999                         | 800,000          |
| 14                    | N/A           | 999                         | 324,000          |
| 15                    | N/A           | 999                         | 400,000          |
| 16                    | N/A           | 999                         | 300,000          |
| 17                    | N/A           | 999                         | 0                |
| 18                    | N/A           | 999                         | 220,000          |
| 19                    | N/A           | 999                         | 200,000          |
| 20                    | N/A           | 999                         | 400,000          |
| 21                    | N/A           | 999                         | 300,000          |
| 22                    | N/A           | 999                         | 300,000          |
| 23                    | N/A           | 999                         | 150,000          |
| 24                    | N/A           | 999                         | 300,000          |
| 25                    | N/A           | 999                         | 300,000          |
| <b>LA Sub - Total</b> |               |                             | <b>9,559,000</b> |

|                |                          |                            |            |           |
|----------------|--------------------------|----------------------------|------------|-----------|
| LA Code        |                          | 706                        |            |           |
| LA Name        |                          | Port Victoria Town Council |            |           |
| No             | Project Title            |                            | Proj. Type | TOTAL     |
| 1              | GRADING OF RURAL ACCESS  |                            | 400        | 300,000   |
| 2              | CONSTRUCTION OF VIP LATR |                            | 900        | 300,000   |
| 3              | PROVISION OF PIPED WATET |                            | 900        | 400,000   |
| LA Sub - Total |                          |                            |            | 1,000,000 |

|                |                              |                          |           |
|----------------|------------------------------|--------------------------|-----------|
| LA Code        |                              | 711                      |           |
| LA Name        |                              | Rachuonyo County Council |           |
| No             | Project Title                | Proj. Type               | TOTAL     |
| 1              | Strategic Plan               | 100                      | 950,000   |
| 2              | Service charter              | 100                      | 350,000   |
| 3              | Office construction Phase II | 200                      | 300,000   |
| 4              | Ward offices                 | 200                      | 3,325,000 |
| 5              | Office Electrification       | 230                      | 62,580    |
| 6              | Rural Access roads           | 400                      | 1,600,000 |
| 7              | Public Toilets               | 900                      | 638,645   |
| LA Sub - Total |                              |                          | 7,226,225 |

|                       |                                  |                           |                   |                  |
|-----------------------|----------------------------------|---------------------------|-------------------|------------------|
| <b>LA Code</b>        |                                  | <b>716</b>                |                   |                  |
| <b>LA Name</b>        |                                  | <b>Rongo Town Council</b> |                   |                  |
| <b>No</b>             | <b>Project Title</b>             |                           | <b>Proj. Type</b> | <b>TOTAL</b>     |
| 1                     | Purchase of tipper Lorry         |                           | 350               | 1,082,840        |
| 2                     | Purchase of a car                |                           | 350               | 1,500,000        |
| 3                     | A classroom at Kamgundho/Rakwa   |                           | 500               | 178,360          |
| 4                     | A classroom at Omware Sec        |                           | 500               | 89,400           |
| 5                     | Supply Desks to 13 Nursery Schoo |                           | 500               | 300,000          |
| 6                     | A classroom at Nyaburu Primary   |                           | 500               | 277,744          |
| 7                     | A classroom at Omware Sec        |                           | 500               | 284,948          |
| 8                     | Labaratory at Sigiria Secondary  |                           | 500               | 235,335          |
| 9                     | Foot bridge at Siala-Kondeyo     |                           | 800               | 362,061          |
| 10                    | Foot bridge Riosir-Matagaro      |                           | 800               | 210,399          |
| <b>LA Sub - Total</b> |                                  |                           |                   | <b>4,521,087</b> |

|         |                         |            |           |
|---------|-------------------------|------------|-----------|
| LA Code | 721                     |            |           |
| LA Name | Ruiru Municipal Council |            |           |
| No      | Project Title           | Proj. Type | TOTAL     |
| 1       | STRATEGIC PLANNING      | 100        | 613,000   |
| 2       | CONSTRUCTION OF CLINIC  | 240        | 3,225,521 |
| 3       | CONSTRUCTION OF RUIRU M | 260        | 3,125,284 |
| 4       | PURCHASE OF COMPUTERS   | 300        | 1,487,750 |
| 5       | MAINTAINANCE OF WATALA  | 400        | 1,191,668 |
| 6       | MAINTAINANCE OF GITHURA | 400        | 3,006,296 |
| 7       | CONSTRUCTION OF CLASSRO | 500        | 1,345,216 |
| 8       | CONSTRUCTION OF CLASSRO | 500        | 1,214,652 |
| 9       | CONSTRUCTION OF CLASSRO | 500        | 958,670   |

|                       |                           |     |                   |
|-----------------------|---------------------------|-----|-------------------|
| 10                    | CONSTRUCTION OF CLASSRO   | 500 | 1,588,644         |
| 11                    | CONSTRUCTION OF PIT LATRI | 900 | 143,369           |
| <b>LA Sub - Total</b> |                           |     | <b>17,900,070</b> |

|                |                                  |                       |            |           |
|----------------|----------------------------------|-----------------------|------------|-----------|
| LA Code        |                                  | 726                   |            |           |
| LA Name        |                                  | Rumuruti Town Council |            |           |
| No             | Project Title                    |                       | Proj. Type | TOTAL     |
| 1              | Valuation and Project Planning   |                       | 100        | 200,000   |
| 2              | Revenue Potential Study          |                       | 100        | 287,500   |
| 3              | Strategic Planning Iprementation |                       | 100        | 200,000   |
| 4              | Council Premises Construction    |                       | 200        | 626,989   |
| 5              | Market/B/Park/Auction yard impro |                       | 260        | 137,535   |
| 6              | Gatundia Roads Maintenance       |                       | 400        | 190,000   |
| 7              | Mathanji Primary School          |                       | 500        | 70,000    |
| 8              | Ngare Naroc Primary School       |                       | 500        | 70,000    |
| 9              | Olarinyiro Secondary School      |                       | 500        | 190,622   |
| 10             | Narok Primary School             |                       | 500        | 60,000    |
| 11             | Rehabilitation of Ndurumo Day Se |                       | 500        | 184,200   |
| 12             | Pit Emptying                     |                       | 500        | 10,240    |
| 13             | Rumuruti Water Rehabilitation    |                       | 900        | 416,604   |
| 14             | Informal Settlement Upgrading    |                       | 999        | 134,230   |
| LA Sub - Total |                                  |                       |            | 2,777,920 |

|                |               |                             |  |            |               |
|----------------|---------------|-----------------------------|--|------------|---------------|
| LA Code        |               | 731                         |  |            |               |
| LA Name        |               | Runyenjes Municipal Council |  |            |               |
| No             | Project Title |                             |  | Proj. Type | TOTAL         |
|                | 1             | Ugweri Dispensary           |  |            | 240 100,000   |
|                | 2             | Mufu Dispensary             |  |            | 240 100,000   |
|                | 3             | Rukuriri Dispensary         |  |            | 240 100,000   |
|                | 4             | Kathanjuri Dispensary       |  |            | 240 50,000    |
|                | 5             | Office Computers            |  |            | 300 300,000   |
|                | 6             | Isuzu Matatu                |  |            | 350 1,850,000 |
|                | 7             | Township Roads Maint.       |  |            | 400 300,000   |
|                | 8             | Ugweri Day Sec. School      |  |            | 500 100,000   |
|                | 9             | Kithunguthia Day Sec        |  |            | 500 250,000   |
|                | 10            | Nyagari Sec. School         |  |            | 500 50,000    |
|                | 11            | Kavuru Pri. School          |  |            | 500 100,000   |
|                | 12            | Ndumari Sec. School         |  |            | 500 100,000   |
|                | 13            | Matururi Pri. School        |  |            | 500 100,000   |
|                | 14            | Nthagaiya Day Sec. School   |  |            | 500 250,000   |
|                | 15            | Relocation of S/House       |  |            | 600 200,000   |
|                | 16            | Kyaragana Water Project     |  |            | 900 200,000   |
|                | 17            | Water Project               |  |            | 900 400,000   |
|                | 18            | Kigaa Cattle Dip            |  |            | 999 50,000    |
|                | 19            | Gitare Cattle Dip           |  |            | 999 50,000    |
| LA Sub - Total |               |                             |  |            | 4,650,000     |

| <b>LA Code</b>        |                         | <b>736</b>                 |                  |
|-----------------------|-------------------------|----------------------------|------------------|
| <b>LA Name</b>        |                         | <b>Sagana Town Council</b> |                  |
| No                    | Project Title           | Proj. Type                 | TOTAL            |
| 1                     | CHAKAKA- MJINI-MUCHAGA  | 400                        | 142,747          |
| 2                     | KANGARU KANJAI GITWE RO | 400                        | 100,000          |
| 3                     | GITWE-KANG;ARU ROAD PR  | 400                        | 168,997          |
| 4                     | KANG'A RU -CHIAMA ROAD  | 400                        | 167,797          |
| 5                     | MARKERT/BUS PARK        | 800                        | 210,493          |
| 6                     | WAKIGO WATER PROJECT    | 900                        | 156,497          |
| 7                     | KITHumbu WATER PROJECT  | 900                        | 166,467          |
| 8                     | MUNG'ETHO WATER PROJECT | 900                        | 127,747          |
| 9                     | KINYAGA WATER PROJECT   | 900                        | 167,747          |
| 10                    | NGANDO WATER PROJECT    | 900                        | 142,497          |
| 11                    | KITHumbu WATER PROJECT  | 900                        | 150,000          |
| 12                    | NGANDO COMMUNITY        | 999                        | 50,000           |
| <b>LA Sub - Total</b> |                         |                            | <b>1,750,989</b> |

| <b>LA Code</b>        |                          | <b>741</b>                    |                   |
|-----------------------|--------------------------|-------------------------------|-------------------|
| <b>LA Name</b>        |                          | <b>Samburu County Council</b> |                   |
| No                    | Project Title            | Proj. Type                    | TOTAL             |
| 1                     | CONSTRUCTION OF DISPENSA | 240                           | 3,000,000         |
| 2                     | DRILLING OF BOREHOLES    | 240                           | 4,500,000         |
| 3                     | RENOVATION OF CLASSROO   | 500                           | 1,600,000         |
| 4                     | CONSTRUUCTION OF CLASSR  | 500                           | 4,600,000         |
| 5                     | CONSTRUCTION OF TEACHER  | 500                           | 2,000,000         |
| 6                     | CONSTRUCTION OF DORMITO  | 500                           | 2,600,000         |
| 7                     | WAMBA SLAUGHTER HOUSE    | 600                           | 2,900,000         |
| <b>LA Sub - Total</b> |                          |                               | <b>21,200,000</b> |

| <b>LA Code</b> |                             | <b>746</b>                  |         |
|----------------|-----------------------------|-----------------------------|---------|
| <b>LA Name</b> |                             | <b>Siaya County Council</b> |         |
| No             | Project Title               | Proj. Type                  | TOTAL   |
| 1              | Council Office Renovation   | 200                         | 738,600 |
| 2              | Gogo Dispensary             | 240                         | 77,500  |
| 3              | Kalenjuok Dispensary        | 240                         | 50,000  |
| 4              | Agulu Dispensary            | 240                         | 100,000 |
| 5              | Kambare Dispensary          | 240                         | 27,000  |
| 6              | Uholo water Springs         | 240                         | 400,000 |
| 7              | Masogo Community Dispensary | 240                         | 294,500 |
| 8              | Akala Dispensary            | 240                         | 39,500  |
| 9              | Jera Dispensary             | 240                         | 116,400 |
| 10             | Got Regea Dispensary        | 240                         | 225,000 |
| 11             | Sifuyo Health Centre        | 240                         | 72,000  |
| 12             | Wagai Health Centre         | 240                         | 340,000 |
| 13             | Rabar Health centre         | 240                         | 149,000 |
| 14             | Siaya MTC                   | 240                         | 500,000 |
| 15             | Tingare Dispensary          | 240                         | 375,000 |
| 16             | Lidha Health Centre         | 240                         | 350,000 |
| 17             | Urenga Dispensary           | 240                         | 172,500 |
| 18             | Nyathungo Helath centre     | 240                         | 238,700 |

|                       |                                   |     |                   |
|-----------------------|-----------------------------------|-----|-------------------|
| 19                    | Kaluo Health centre               | 240 | 336,000           |
| 20                    | Karemo Pap Oriang Road            | 400 | 360,000           |
| 21                    | Dondi Aluny Ulaful road           | 400 | 100,000           |
| 22                    | Udamai Pri School                 | 500 | 78,900            |
| 23                    | Nyandheho Pri School              | 500 | 12,500            |
| 24                    | Sigomere Small Homes              | 500 | 350,000           |
| 25                    | West Ugenya Youth Polytechnic     | 500 | 699,585           |
| 26                    | Konya Sec School                  | 500 | 325,000           |
| 27                    | Sihai Sec School                  | 500 | 173,901           |
| 28                    | Simenya Sec School                | 500 | 120,280           |
| 29                    | Wagwer mixed Sec School           | 500 | 350,000           |
| 30                    | Nyalula Pri School                | 500 | 102,000           |
| 31                    | Nyakado Pri School                | 500 | 15,000            |
| 32                    | Nyagwela Pri School               | 500 | 44,000            |
| 33                    | Malomba Sec School                | 500 | 121,800           |
| 34                    | Ichinga Pri School                | 500 | 51,000            |
| 35                    | Mutumbu Youth Polytechnic         | 500 | 99,992            |
| 36                    | Ulaful Sec School                 | 500 | 598,941           |
| 37                    | Ndai Pri School                   | 500 | 75,000            |
| 38                    | Sindindi Secondary School         | 500 | 238,000           |
| 39                    | Kubar Pri School                  | 500 | 250,000           |
| 40                    | Miro Pri School                   | 500 | 50,000            |
| 41                    | Bar kalare Primary School         | 500 | 16,000            |
| 42                    | Obambo Secondary School           | 500 | 28,900            |
| 43                    | Komuok Pri School                 | 500 | 70,000            |
| 44                    | Ramula Primary school             | 500 | 149,600           |
| 45                    | Ojwaya Primary School             | 500 | 24,000            |
| 46                    | Odok Primary School               | 500 | 10,000            |
| 47                    | Sifuyo Primary School - Miyare ro | 500 | 250,000           |
| 48                    | Dienya Sec School                 | 500 | 545,550           |
| 49                    | Uyiko Primary school              | 500 | 20,000            |
| 50                    | Siaya Township Pri School         | 500 | 60,000            |
| 51                    | Bar Komeno Pri School             | 500 | 100,000           |
| 52                    | Ndiwo Pri School                  | 500 | 51,000            |
| 53                    | Ujimbe Pri School                 | 500 | 100,000           |
| 54                    | Bar Kalare Shallow Wells          | 999 | 150,000           |
| 55                    | Ngiya Borehole                    | 999 | 20,000            |
| <b>LA Sub - Total</b> |                                   |     | <b>10,412,649</b> |

| <b>LA Code</b> |                          | <b>751</b>                     |           |
|----------------|--------------------------|--------------------------------|-----------|
| <b>LA Name</b> |                          | <b>Siaya Municipal Council</b> |           |
| No             | Project Title            | Proj. Type                     | TOTAL     |
| 1              | TOWN HALL CONSTRUCTION   | 200                            | 1,353,500 |
| 2              | POWER INSTALLATION       | 230                            | 54,800    |
| 3              | OFFICE FURNITURE         | 300                            | 230,530   |
| 4              | SAMUEL AYANY ROAD        | 400                            | 0         |
| 5              | MOI AVENUE ROAD          | 400                            | 274,286   |
| 6              | ACHOKI ROAD              | 400                            | 435,613   |
| 7              | KCB-POSTA-KNUT ROAD      | 400                            | 0         |
| 8              | MTO JURA ROAD            | 400                            | 206,183   |
| 9              | TOM MBOYA STREET         | 400                            | 247,355   |
| 10             | COURT ROAD               | 400                            | 116,563   |
| 11             | MBAGA - NGOWO ROAD       | 400                            | 150,000   |
| 12             | SIAYA TOWNSHIP PRI SCHOO | 500                            | 200,000   |
| 13             | ASERE PRIMARY SCHOOL     | 500                            | 330,000   |



|                       |                        |     |                  |
|-----------------------|------------------------|-----|------------------|
| 14                    | NYANDIWA PRIMARY SCHOO | 500 | 200,000          |
| 15                    | URIM PRIMARY SCHOOL    | 500 | 80,000           |
| 16                    | RAE BRIDGE             | 800 | 150,000          |
| 17                    | URIM BRIDGE            | 800 | 200,000          |
| 18                    | URANGA BRIDGE          | 800 | 150,000          |
| 19                    | DISC PLOUGH            | 900 | 135,000          |
| 20                    | MBAGA WATER PROJECT    | 900 | 100,000          |
| <b>LA Sub - Total</b> |                        |     | <b>4,593,830</b> |

| <b>LA Code</b>        |                                    | <b>756</b>                  |                  |
|-----------------------|------------------------------------|-----------------------------|------------------|
| <b>LA Name</b>        |                                    | <b>Sirisia Town Council</b> |                  |
| No                    | Project Title                      | Proj. Type                  | TOTAL            |
| 1                     | Rehabilitation of Residential Hous | 255                         | 50,000           |
| 2                     | Rehabilitation of roads            | 400                         | 800,000          |
| 3                     | Rehabilitation of Stadium          | 700                         | 671,470          |
| <b>LA Sub - Total</b> |                                    |                             | <b>1,521,470</b> |

| <b>LA Code</b>        |                 | <b>761</b>                |                |
|-----------------------|-----------------|---------------------------|----------------|
| <b>LA Name</b>        |                 | <b>Sotik Town Council</b> |                |
| No                    | Project Title   | Proj. Type                | TOTAL          |
| 1                     | Strategic Plan  | 100                       | 210,000        |
| 2                     | Access roads    | 400                       | 110,000        |
| 3                     | Primary Schools | 500                       | 120,515        |
| 4                     | Footbridge      | 800                       | 15,000         |
| 5                     | Water projects  | 900                       | 110,004        |
| 6                     | Dustbins        | 999                       | 3,500          |
| <b>LA Sub - Total</b> |                 |                           | <b>569,019</b> |

| <b>LA Code</b> |                         | <b>766</b>                 |           |
|----------------|-------------------------|----------------------------|-----------|
| <b>LA Name</b> |                         | <b>Suba County Council</b> |           |
| No             | Project Title           | Proj. Type                 | TOTAL     |
| 1              | NYATOTO DISPENSARY      | 240                        | 92,196    |
| 2              | WAMAI DISPENSARY        | 240                        | 135,000   |
| 3              | NYANDIWA WATER PROJECT  | 240                        | 10,000    |
| 4              | NYANDIWA MARKET LAND    | 260                        | 200,000   |
| 5              | NYANDIWA MARKET PIT LAT | 260                        | 190,000   |
| 6              | SINDO MARKET REHABILITA | 260                        | 3,294,300 |
| 7              | OFFICE COMPUTER         | 300                        | 249,800   |
| 8              | OFFICE EQUIPMENT        | 300                        | 63,555    |
| 9              | MOTOR VEH. KAV 319E     | 350                        | 3,056,000 |
| 10             | NEW BOAT                | 350                        | 64,010    |
| 11             | MOTOR CYCLE             | 350                        | 295,800   |
| 12             | OSIRI - KASONGO ROAD    | 400                        | 341,200   |
| 13             | KIABUYA - KINDA ROAD    | 400                        | 356,267   |
| 14             | LWANDA - DUNGA ROAD     | 400                        | 758,800   |
| 15             | KIABUYA - KINDA ROAD    | 400                        | 356,267   |
| 16             | MREGWA PRIMARY SCHOOL   | 500                        | 57,000    |
| 17             | KIABUYA PRIMARY SCHOOL  | 500                        | 32,140    |
| 18             | KIBURA PRIMARY SCHOOL   | 500                        | 85,560    |

|                       |                          |     |                   |
|-----------------------|--------------------------|-----|-------------------|
| 19                    | NYADENDA SEC. SCHOOL     | 500 | 40,000            |
| 20                    | ROO PRIMARY SCHOOL       | 500 | 7,500             |
| 21                    | MIKUYU PRIMARY SCHOOL    | 500 | 43,640            |
| 22                    | GENGE PRIMARY SCHOOL     | 500 | 84,440            |
| 23                    | ONYWERA MDSS             | 500 | 79,700            |
| 24                    | GOD-JOPE PRIMARY SCHOOL  | 500 | 282,800           |
| 25                    | KIRAMBO PRIMARY SCHOOL   | 500 | 135,500           |
| 26                    | GOD BURA SEC. SCHOOL     | 500 | 46,200            |
| 27                    | YONGO PRIMARY SCHOOL     | 500 | 198,900           |
| 28                    | WANDIJI SEC. SCHOOL      | 500 | 117,150           |
| 29                    | NYABOMO ECD              | 500 | 83,270            |
| 30                    | KIBUOGI PRIMARY SCHOOL   | 500 | 42,900            |
| 31                    | KAKIIMBA SEC. SCHOOL     | 500 | 100,000           |
| 32                    | SCHOOL DESKS             | 500 | 89,300            |
| 33                    | Council BARRIER          | 800 | 12,150            |
| 34                    | PIT LATRINE (WAKULA WAR  | 900 | 200,000           |
| 35                    | KAKYONE PIT LATRINE      | 900 | 72,230            |
| 36                    | MAGUNGA PIT LATRINE      | 900 | 12,000            |
| 37                    | NYAKWERI PIT LATRINE     | 900 | 78,000            |
| 38                    | SINDO PIT LARTINE        | 900 | 12,000            |
| 39                    | REMBA PIT LATRINE        | 900 | 45,328            |
| 40                    | KOPALA SPRING WATER PROJ | 900 | 104,900           |
| <b>LA Sub - Total</b> |                          |     | <b>11,525,803</b> |

| <b>LA Code</b>        |                      | <b>771</b>                 |                  |
|-----------------------|----------------------|----------------------------|------------------|
| <b>LA Name</b>        |                      | <b>Suneka Town Council</b> |                  |
| No                    | Project Title        | Proj. Type                 | TOTAL            |
| 1                     | Rehabilaion of roads | 400                        | 1,912,953        |
| 2                     | Toilets              | 900                        | 40,000           |
| <b>LA Sub - Total</b> |                      |                            | <b>1,952,953</b> |

| <b>LA Code</b> |                                 | <b>776</b>                 |         |
|----------------|---------------------------------|----------------------------|---------|
| <b>LA Name</b> |                                 | <b>Tabaka Town Council</b> |         |
| No             | Project Title                   | Proj. Type                 | TOTAL   |
| 1              | Bokimai Dispensary - Latrine    | 240                        | 27,500  |
| 2              | Purchase of furniture - Ramoya  | 300                        | 11,000  |
| 3              | Purhcase of furniture - Amaiko  | 300                        | 11,000  |
| 4              | Purhcase of furniture - Nyamue  | 300                        | 11,000  |
| 5              | Riabuya - Rionsase Road         | 400                        | 46,510  |
| 6              | Tabaka Road                     | 400                        | 88,000  |
| 7              | Pumping - Kebobora Road         | 400                        | 45,000  |
| 8              | Nyabigege - Market Road         | 400                        | 162,500 |
| 9              | Nyabigege - Nyachenge Mkt. Road | 400                        | 284,900 |
| 10             | Mosache - Kebobora Road         | 400                        | 306,120 |
| 11             | Nyamekarate Bridge              | 400                        | 27,000  |
| 12             | Tabaka Sewage - Riobai Road     | 400                        | 282,400 |
| 13             | Amaiko Bridge                   | 400                        | 20,000  |
| 14             | Tabaka Mission - Riasioke Road  | 400                        | 290,140 |
| 15             | Tabaka Township Sec. School     | 500                        | 20,000  |
| 16             | Tabaka Boys P. School           | 500                        | 20,000  |
| 17             | St. John's Gosere P. School     | 500                        | 30,000  |
| 18             | Tabaka D.E.B. P. School         | 500                        | 20,000  |

|                       |                            |     |                  |
|-----------------------|----------------------------|-----|------------------|
| 19                    | Nyachenge ELCK Sec. School | 500 | 20,000           |
| 20                    | Keburunga D.O.K. P. School | 500 | 30,000           |
| 21                    | Nyagichenche SDA P. School | 500 | 20,000           |
| 22                    | Iringa P. School           | 500 | 47,000           |
| 23                    | Ikoba School Furniture     | 500 | 20,000           |
| <b>LA Sub - Total</b> |                            |     | <b>1,840,070</b> |

|                |                                      |
|----------------|--------------------------------------|
| <b>LA Code</b> | <b>781</b>                           |
| <b>LA Name</b> | <b>Taita / Taveta County Council</b> |

| No                    | Project Title                        | Proj. Type | TOTAL            |
|-----------------------|--------------------------------------|------------|------------------|
| 1                     | Rehabilitation of Street Lights      | 230        | 98,206           |
| 2                     | Materials for Mbagha Dispensary      | 240        | 138,375          |
| 3                     | Constr. of Paranga Dispensary        | 240        | 81,230           |
| 4                     | Renovation of Werughadispensary      | 240        | 149,476          |
| 5                     | Purchase of Computers                | 300        | 214,060          |
| 6                     | Constr. Of Mlamba-Maghororoad        | 400        | 183,699          |
| 7                     | constr. Of Chale Bridge              | 400        | 135,000          |
| 8                     | Constr. Of Singila Bridge            | 400        | 188,011          |
| 9                     | Purchase of Civic Car                | 500        | 3,008,000        |
| 10                    | constr. ofFunju primary              | 500        | 147,840          |
| 11                    | Rehab. Of playing ground Mgham       | 500        | 149,375          |
| 12                    | Constr. Of Manganga Pre-School       | 500        | 135,000          |
| 13                    | Materials for Ngangu Sec. School     | 500        | 106,650          |
| 14                    | Constr. Of Kururu pre-school         | 500        | 83,630           |
| 15                    | Constr. Of Mwakoma Pre-school        | 500        | 147,999          |
| 16                    | Beds for Maisenyi Boarding School    | 500        | 130,000          |
| 17                    | Text books for Allan Mjomba Sec.     | 500        | 119,393          |
| 18                    | Constr. Of Kidaya Primary School     | 500        | 141,250          |
| 19                    | Constr. Of Tausa Matatu Park         | 800        | 130,800          |
| 20                    | Constr. Of Maungu Lorry Park         | 800        | 119,152          |
| 21                    | Constr. Of Tausa Matatu Park         | 800        | 140,760          |
| 22                    | Ext. of Kiloghwa/Kiseghenyi Water    | 900        | 144,100          |
| 23                    | Rehab. Of Mwatara water tank         | 900        | 111,330          |
| 24                    | Materials for Mughu Water Project    | 900        | 150,000          |
| 25                    | Rehab. Of Rong'e Nyika Water Project | 900        | 137,850          |
| 26                    | Fencing of Bughuta Project           | 900        | 149,380          |
| 27                    | Balance C/F                          | 999        | 3,432,566        |
| <b>LA Sub - Total</b> |                                      |            | <b>9,873,132</b> |

|                |                                  |
|----------------|----------------------------------|
| <b>LA Code</b> | <b>786</b>                       |
| <b>LA Name</b> | <b>Tana River County Council</b> |

| No | Project Title            | Proj. Type | TOTAL     |
|----|--------------------------|------------|-----------|
| 1  | GENERATOR HOUSE/OFFICE   | 200        | 1,005,378 |
| 2  | DISPENSARIES             | 240        | 3,193,094 |
| 3  | COMPUTER H/SOFTWARE      | 300        | 397,340   |
| 4  | REHABILITATION OF TRCC V | 350        | 0         |
| 5  | SCHOOLS                  | 500        | 6,666,189 |
| 6  | KAL 133U                 | 800        | 1,393,640 |
| 7  | PUBLIC TOILETS           | 900        | 85,127    |
| 8  | PURCHASE OF PUMP/BORE    | 900        | 1,051,978 |
| 9  | PURCHASE OF MOTOR BIKES  | 999        | 649,990   |
| 10 | DIVISIONAL OFFICES       | 999        | 902,889   |

|                       |                   |
|-----------------------|-------------------|
| <b>LA Sub - Total</b> | <b>15,345,625</b> |
|-----------------------|-------------------|

|                |                            |
|----------------|----------------------------|
| <b>LA Code</b> | <b>791</b>                 |
| <b>LA Name</b> | <b>Taveta Town Council</b> |

| No                    | Project Title                            | Proj. Type | TOTAL            |
|-----------------------|------------------------------------------|------------|------------------|
| 1                     | Strategic Plan 2005/2006                 | 100        | 60,506           |
| 2                     | Preparation of Valuation                 | 100        | 1,000,000        |
| 3                     | Strategic Plan 2006/2007                 | 100        | 130,000          |
| 4                     | Public Garden                            | 200        | 30,822           |
| 5                     | Extension of Council Office              | 200        | 868,543          |
| 6                     | Solar Installation at Matta Dispensary   | 230        | 17,820           |
| 7                     | Materials for Njukini Dispensary         | 240        | 107,725          |
| 8                     | Supply of KENTANK to Ndilidau            | 240        | 75,000           |
| 9                     | Usafiri Self Help Group                  | 300        | 81,732           |
| 10                    | Purchase of Computer                     | 300        | 664,172          |
| 11                    | Dumping Site                             | 350        | 166,488          |
| 12                    | Rehabilitation of Landrover              | 350        | 294,500          |
| 13                    | Road Construction Taveta North           | 400        | 133,650          |
| 14                    | Repair of Ndiweni Road Taveta North      | 400        | 85,538           |
| 15                    | Supply of quarry waste, spreading,       | 400        | 499,728          |
| 16                    | Road Graveling -Mahoo                    | 400        | 212,849          |
| 17                    | Control of Gulleys                       | 400        | 1,034            |
| 18                    | Opening of Roads Bura- Ndogo             | 400        | 391,423          |
| 19                    | Repair of Rasha- Ndiweni Road            | 400        | 10,495           |
| 20                    | Materials Mata Primary School            | 500        | 102,576          |
| 21                    | Materials for Malelo Pre. School         | 500        | 83,565           |
| 22                    | Construction of Luidimo Pre. School      | 500        | 10,000           |
| 23                    | Materials for Challa Pre. School         | 500        | 64,380           |
| 24                    | Construction of Njoro Pre. School        | 500        | 3,800            |
| 25                    | Flooring of Classroom Lesesia Primary    | 500        | 57,393           |
| 26                    | Materials for Sowene Primary             | 500        | 179,568          |
| 27                    | Materials for Rekeke Hall                | 500        | 23,428           |
| 28                    | Materials for St. Patrick Primary School | 500        | 127,328          |
| 29                    | Materials for Jipe Primary School        | 500        | 78,700           |
| 30                    | Materials for Rekeke Primary School      | 500        | 98,128           |
| 31                    | Electrical fittings Chokaa Primary       | 500        | 154,027          |
| 32                    | Planning of Bura Ndogo /Surveying        | 500        | 499,133          |
| 33                    | Stadium Development                      | 700        | 197,787          |
| 34                    | Mahoo Foot Bridge                        | 800        | 156,052          |
| 35                    | Njukini Water Project                    | 900        | 23,200           |
| 36                    | Repair of water point at Kitumweni       | 900        | 45,000           |
| 37                    | Kitoghot Cluster                         | 900        | 97,070           |
| 38                    | Supply Of Materials Njukini Water        | 900        | 109,564          |
| 39                    | Repairs to Chumvini cattle dip           | 999        | 20,000           |
| 40                    | Kidong Irrigation Scheme                 | 999        | 91,000           |
| 41                    | Cattle Dip at Challa                     | 999        | 43,200           |
| 42                    | Opening of Kimorigo, Abori Kitoghot      | 999        | 413,000          |
| 43                    | Land Purchase                            | 999        | 25,000           |
| 44                    | Financial Assistance to Social Groups    | 999        | 80,000           |
| 45                    | Rehabilitation of Canal                  | 999        | 148,000          |
| 46                    | Cleansing Services                       | 999        | 297,675          |
| <b>LA Sub - Total</b> |                                          |            | <b>8,060,599</b> |

|                |                                   |            |            |
|----------------|-----------------------------------|------------|------------|
| LA Code        | 796                               |            |            |
| LA Name        | Teso County Council               |            |            |
| No             | Project Title                     | Proj. Type | TOTAL      |
| 1              | Council 'sStrategic Plan          | 100        | 202,200    |
| 2              | Koholya Mortuary(Purchase of La   | 200        | 612,500    |
| 3              | Amon'gura Dispensary              | 240        | 199,500    |
| 4              | Amaase Dispensary (Construction)  | 240        | 2,262,619  |
| 5              | Akichelesit (Construction)        | 240        | 13,000     |
| 6              | Akichelesit (Purchase of Land)    | 240        | 150,000    |
| 7              | Koholya Mortuary(Construction)    | 240        | 15,000     |
| 8              | Aboloi Dispensary( Construction)  | 240        | 2,574,095  |
| 9              | Lukolis Market (Purchase of Land  | 260        | 15,000     |
| 10             | Lukoilis Market Rehabilitation    | 260        | 16,716     |
| 11             | Lukolis Market (Purchase of Land  | 260        | 228,000    |
| 12             | Akiriamet Market ( Purchase of La | 260        | 100,000    |
| 13             | Amukura Market                    | 260        | 27,480     |
| 14             | Acess Roads maintanace            | 400        | 3,521,647  |
| 15             | Ataaba Obur Psch.(Classroom Con   | 500        | 100,000    |
| 16             | Apegei Psch. (Classroom Construct | 500        | 100,000    |
| 17             | Chemasir Psch.(Classroom Constru  | 500        | 100,000    |
| 18             | Kakoit Psch.(Classroom Constructi | 500        | 107,800    |
| 19             | Kidera Psch.(Classroom Constructi | 500        | 20,000     |
| 20             | Okook Psch.(Purchase of Desks)    | 500        | 70,000     |
| 21             | Kidera Psch.(Purhacse of Land )   | 500        | 162,000    |
| 22             | Achunet Psch.(Purhacse of Land )  | 500        | 105,000    |
| 23             | Agurai Psch.(Classroom Constructi | 500        | 37,510     |
| 24             | Ongaroi Psch.(Classroom Construc  | 500        | 100,000    |
| 25             | Asinge Psch.(Purhacse of Land )   | 500        | 100,000    |
| 26             | Okatekok Psch.(Purchase of Desks  | 500        | 70,000     |
| 27             | Odioi Psch.(Purhacse of Land )    | 500        | 20,000     |
| 28             | Apokor Psch.(Purhacse of Land )   | 500        | 100,000    |
| 29             | Katakwa Psch.(Hall Construction)  | 500        | 150,000    |
| 30             | Omiriai Water Bore Hole           | 900        | 128,410    |
| 31             | Akobwait Water Bore Hole          | 900        | 128,760    |
| 32             | Office ( Purchase of Land )       | 900        | 200,000    |
| LA Sub - Total |                                   |            | 11,737,237 |

|                |                       |                        |           |
|----------------|-----------------------|------------------------|-----------|
| LA Code        |                       | 801                    |           |
| LA Name        |                       | Tharaka County Council |           |
| No             | Project Title         | Proj. Type             | TOTAL     |
| 1              | HEALTH INFRASTRUCTURE | 240                    | 2,050,000 |
| 2              | MOTOR VEHICLE         | 350                    | 1,700,000 |
| 3              | MOTOR CYCLES          | 350                    | 600,000   |
| 4              | ROAD MAINTENANCE      | 400                    | 1,855,700 |
| 5              | SCHOOL REHABILITATION | 500                    | 2,100,000 |
| LA Sub - Total |                       |                        | 8,305,700 |

|         |                      |            |       |
|---------|----------------------|------------|-------|
| LA Code | 806                  |            |       |
| LA Name | Thika County Council |            |       |
| No      | Project Title        | Proj. Type | TOTAL |

|    |                          |     |           |
|----|--------------------------|-----|-----------|
| 1  | OFFICE EXTENSION         | 200 | 878,943   |
| 2  | KIGORO DISPENSARY        | 240 | 275,715   |
| 3  | MUTHARA HEALTH CENTRE    | 240 | 375,950   |
| 4  | NGORONGO HEALTH CENTRE   | 240 | 141,400   |
| 5  | MBUGITI DISPENSARY       | 240 | 50,800    |
| 6  | GATUNGURU DISPENSARY     | 240 | 0         |
| 7  | NGENDA HEALTH CENTRE     | 240 | 538,817   |
| 8  | MUTHUNGUCI DISPENSARY    | 240 | 298,471   |
| 9  | GACHIKA DISPENSARY       | 240 | 14,026    |
| 10 | OPEN AIR MARKET          | 260 | 1,228,716 |
| 11 | SWITCH BOARD             | 300 | 0         |
| 12 | PURCHASE OF COMPUTING &  | 300 | 2,044,580 |
| 13 | PURCHASE OF VEHICLE      | 350 | 2,720,505 |
| 14 | ACCESS ROADS             | 400 | 896,340   |
| 15 | KIGANJO/MUHOHO/KAGUNYI   | 400 | 1,038,092 |
| 16 | FOOT BRIDGES             | 400 | 370,550   |
| 17 | ACCESS ROADS             | 400 | 899,963   |
| 18 | ACCESS ROADS             | 400 | 578,770   |
| 19 | ACCESS ROADS             | 400 | 692,440   |
| 20 | ACCESS ROADS             | 400 | 199,495   |
| 21 | ACCESS ROADS             | 400 | 692,440   |
| 22 | ACCESS ROAD              | 400 | 598,452   |
| 23 | UCEKE-INI SECONDARY SCH  | 500 | 199,955   |
| 24 | MUKUYU-INI SECONDARY SC  | 500 | 0         |
| 25 | IMMACULATE GIRL'S SCHOO  | 500 | 487,922   |
| 26 | MATUNDA SECONDARY SCH    | 500 | 196,900   |
| 27 | GATUNGURU SECONDARY SC   | 500 | 188,265   |
| 28 | MATUNDA YOUTH POLYTEC    | 500 | 0         |
| 29 | NGATI PRIMARY SCHOOL     | 500 | 400,974   |
| 30 | PRIMARY SCHOOLS          | 500 | 293,960   |
| 31 | KIGIO SECINDARY SCHOOL   | 500 | 0         |
| 32 | GACHAGE NURSERY SCHOOL   | 500 | 98,860    |
| 33 | MILIMANI PRIMARY SCHOOL  | 500 | 302,100   |
| 34 | RWEGETHA SECONDARY SCH   | 500 | 81,900    |
| 35 | KAMUTUA SECONDARY SCH    | 500 | 95,677    |
| 36 | ST. PAUL PRIMARY SCHOOL  | 500 | 218,423   |
| 37 | NDARAGU SECONDARY SCHO   | 500 | 149,865   |
| 38 | ITURU PRIMARY SCHOOL     | 500 | 80,750    |
| 39 | GITHARURU SECONDARY SC   | 500 | 196,800   |
| 40 | GATHIRU SECONDARY SCHO   | 500 | 98,191    |
| 41 | MBICI PRIMARY SCHOOL     | 500 | 204,060   |
| 42 | KANJABI PRIMARY SCHOOL   | 500 | 299,966   |
| 43 | GICHUMBU PRIMARY SCHOO   | 500 | 148,395   |
| 44 | MUNYU-INI SECONDARY SCH  | 500 | 273,450   |
| 45 | IHIGA-INI PRIMARY SCHOOL | 500 | 99,860    |
| 46 | ATHI PRIMARY SCHOOL      | 500 | 254,860   |
| 47 | MUTUNGURU SECONDARY S    | 500 | 157,750   |
| 48 | GITUAMBA YOUTH POLYTEC   | 500 | 999,960   |
| 49 | SPORTS EQUIPMENT         | 700 | 184,440   |
| 50 | SPORTS EQUIPMENT         | 700 | 99,330    |
| 51 | SPORTS EQUIPMENT         | 700 | 71,520    |
| 52 | SPORTS EQUIPMENT         | 700 | 249,760   |
| 53 | SPORTS EQUIPMENT         | 700 | 51,560    |
| 54 | SPORTS EQUIPMENT         | 700 | 104,220   |
| 55 | BUS PARKS                | 800 | 1,047,287 |
| 56 | GATUANYAGA WATER PROJE   | 900 | 400,613   |
| 57 | MITUMBIRI WATER PROJECT  | 900 | 0         |
| 58 | PUBLIC TOILETS           | 900 | 815,658   |

|                       |                       |     |                   |
|-----------------------|-----------------------|-----|-------------------|
| 59                    | PURCHASE OF A.I KIT   | 999 | 0                 |
| 60                    | KIARUTARA SOCIAL HALL | 999 | 0                 |
| 61                    | VALUATION ROLL        | 999 | 0                 |
| 62                    | SPORTS EQUIPMENT      | 999 | 92,000            |
| 63                    | STRATEGIC PLAN        | 999 | 2,783,130         |
| 64                    | SPORTS EQUIPMENT      | 999 | 14,400            |
| 65                    | BY LAWS               | 999 | 0                 |
| 66                    | FEES & CHARGES        | 999 | 0                 |
| 67                    | 14 FALLS PROJECT      | 999 | 379,752           |
| <b>LA Sub - Total</b> |                       |     | <b>26,356,978</b> |

|                |                                |
|----------------|--------------------------------|
| <b>LA Code</b> | <b>811</b>                     |
| <b>LA Name</b> | <b>Thika Municipal Council</b> |

| No                    | Project Title                        | Proj. Type | TOTAL             |
|-----------------------|--------------------------------------|------------|-------------------|
| 1                     | Completion of Chathi Police post     | 200        | 614,167           |
| 2                     | Completion of Mugumoini social       | 200        | 44,962            |
| 3                     | Completion of Karibaribi Clinic      | 200        | 207,545           |
| 4                     | Construction of refuse chambers at   | 200        | 561,214           |
| 5                     | Sreet ligting of Kwa Nguo-Mugum      | 230        | 51,224            |
| 6                     | Extension of water at Ndururumo a    | 230        | 1,074,044         |
| 7                     | Rehabilitation of sewer at Majengo   | 230        | 718,134           |
| 8                     | Street lighting of Phase 13 -Komu    | 230        | 705,704           |
| 9                     | Street lighting of Kiganda ward      | 230        | 759,614           |
| 10                    | Street lighting - Atena estate in Ho | 230        | 200,000           |
| 11                    | Street ligting of Majengo ward       | 230        | 951,953           |
| 12                    | Street lighting - Kamenu-Kiganjo r   | 230        | 1,626,529         |
| 13                    | Murraming of Jua Kali ground-Mar     | 260        | 908,031           |
| 14                    | Moi market security lights           | 260        | 1,069,967         |
| 15                    | Purchase of Computers                | 300        | 2,255,800         |
| 16                    | Computer networking -Phase 11        | 300        | 1,546,780         |
| 17                    | Upgrading of Bidco road              | 400        | 5,189,246         |
| 18                    | Murraming of road from police pos    | 400        | 742,000           |
| 19                    | Roads rehabilitation                 | 400        | 4,093,229         |
| 20                    | Upgrading of kiboko road             | 400        | 2,508,011         |
| 21                    | Procurements of desks-Hospital wa    | 500        | 568,679           |
| 22                    | Upgrading of Wabeni Technical Sc     | 500        | 176,000           |
| 23                    | Construction of Mountain View Pr     | 500        | 115,950           |
| 24                    | Water kiosk construction at Umoja    | 900        | 218,577           |
| 25                    | Construction of Mama Ngina Toile     | 900        | 333,969           |
| <b>LA Sub - Total</b> |                                      |            | <b>27,241,329</b> |

|                |                                  |
|----------------|----------------------------------|
| <b>LA Code</b> | <b>816</b>                       |
| <b>LA Name</b> | <b>Trans Mara County Council</b> |

| No | Project Title                       | Proj. Type | TOTAL     |
|----|-------------------------------------|------------|-----------|
| 1  | Construction of office headquarters | 200        | 4,547,459 |
| 2  | Materials for Health projects       | 240        | 2,591,522 |
| 3  | Networking                          | 300        | 980,000   |
| 4  | Photocopier                         | 300        | 109,344   |
| 5  | Safe box                            | 300        | 370,724   |
| 6  | Computer hardwares                  | 300        | 513,400   |
| 7  | Office furnitures                   | 300        | 61,750    |
| 8  | Survey Equipments                   | 300        | 1,252,405 |

|                       |                                |     |                   |
|-----------------------|--------------------------------|-----|-------------------|
| 9                     | Materials for Road projects    | 400 | 3,767,193         |
| 10                    | Materials for schools projects | 500 | 3,532,958         |
| 11                    | Materials for water projects   | 900 | 2,237,957         |
| 12                    | Tree Nurseries                 | 999 | 58,237            |
| <b>LA Sub - Total</b> |                                |     | <b>20,022,949</b> |

|                |                               |
|----------------|-------------------------------|
| <b>LA Code</b> | <b>821</b>                    |
| <b>LA Name</b> | <b>Turkana County Council</b> |

| No                    | Project Title                | Proj. Type | TOTAL             |
|-----------------------|------------------------------|------------|-------------------|
| 1                     | Lasdap meetings              | 100        | 200,000           |
| 2                     | Training staff               | 100        | 750,000           |
| 3                     | R.E.P                        | 100        | 350,000           |
| 4                     | Joint loans board            | 100        | 500,000           |
| 5                     | Abstracts of accounts        | 100        | 351,366           |
| 6                     | Ceiling for office           | 200        | 600,000           |
| 7                     | Kakuma modern market         | 260        | 4,000,000         |
| 8                     | Photocopier                  | 300        | 350,000           |
| 9                     | Office furniture             | 300        | 500,000           |
| 10                    | Office computerisation       | 300        | 1,600,000         |
| 11                    | Arumrum primary school       | 500        | 1,000,000         |
| 12                    | Namukuse primary school      | 500        | 2,400,000         |
| 13                    | Makutano primary school      | 500        | 1,500,000         |
| 14                    | Natapar primary school       | 500        | 450,000           |
| 15                    | Elelea primary school desks  | 500        | 400,000           |
| 16                    | Nabuin primary school        | 500        | 500,000           |
| 17                    | Bursaries                    | 500        | 7,954,935         |
| 18                    | Lokamarinyang nursery school | 500        | 450,000           |
| 19                    | Kataboi girls primary school | 500        | 540,000           |
| 20                    | Lomelo primary school        | 500        | 500,000           |
| 21                    | Moi high school- Kalokol     | 500        | 500,000           |
| 22                    | Lowae primary school         | 500        | 500,000           |
| 23                    | Kainuk primary school        | 500        | 500,000           |
| 24                    | Turkana south game reserve   | 999        | 2,000,000         |
| <b>LA Sub - Total</b> |                              |            | <b>28,396,301</b> |

|                |                            |
|----------------|----------------------------|
| <b>LA Code</b> | <b>826</b>                 |
| <b>LA Name</b> | <b>Ugunja Town Council</b> |

| No                    | Project Title        | Proj. Type | TOTAL            |
|-----------------------|----------------------|------------|------------------|
| 1                     | PURCHASE OF LAND     | 200        | 40,000           |
| 2                     | OFFICE CONSTRUCTION  | 200        | 309,780          |
| 3                     | OFFICE FENCING       | 200        | 120,000          |
| 4                     | OFFICE AUTOMATION    | 300        | 700,000          |
| 5                     | RAMBULA SECONDARY    | 500        | 100,000          |
| 6                     | EDUCATION            | 500        | 412,489          |
| 7                     | MODERN TOILET        | 900        | 131,880          |
| 8                     | WATER REHABILITATION | 900        | 308,040          |
| <b>LA Sub - Total</b> |                      |            | <b>2,122,189</b> |



|                |                         |                     |           |
|----------------|-------------------------|---------------------|-----------|
| LA Code        |                         | 831                 |           |
| LA Name        |                         | Ukwala Town Council |           |
| No             | Project Title           | Proj. Type          | TOTAL     |
| 1              | Renovotion of Town Hall | 200                 | 120,000   |
| 2              | Market Construction     | 260                 | 400,000   |
| 3              | Council Vehicle         | 350                 | 500,000   |
| 4              | Water Supply            | 900                 | 337,260   |
| 5              | Pit Latrine             | 900                 | 150,000   |
| 6              | Mathiwa Orhanage Home   | 999                 | 750,240   |
| LA Sub - Total |                         |                     | 2,257,500 |

|                |                                     |            |            |
|----------------|-------------------------------------|------------|------------|
| LA Code        | 836                                 |            |            |
| LA Name        | Vihiga County Council               |            |            |
| No             | Project Title                       | Proj. Type | TOTAL      |
| 1              | Rehabilitaion of Avugwi Hall        | 200        | 0          |
| 2              | Construction & Enhancement of H     | 240        | 652,000    |
| 3              | Rehabilitation of Hamisi Houses     | 255        | 1,176,697  |
| 4              | Purchase of Land                    | 260        | 4,125,190  |
| 5              | Market rehabilitaion                | 260        | 403,402    |
| 6              | Purchase of Market land             | 260        | 318,986    |
| 7              | Purchase of computer machines,co    | 300        | 0          |
| 8              | Purchase of office furniture & Equi | 300        | 0          |
| 9              | Rehabilitaion of of heacy machines  | 350        | 723,872    |
| 10             | Rehabilitaion of motor vehicles     | 350        | 0          |
| 11             | Rehabilitation of raods             | 400        | 0          |
| 12             | Rehabilitaion of roads              | 400        | 423,342    |
| 13             | Rehabilitation of schools           | 500        | 400,000    |
| 14             | Construction & Enhancement of sc    | 500        | 613,600    |
| 15             | Proviision of sports recreation     | 700        | 0          |
| 16             | Rehabilitation of Bridges           | 800        | 255,151    |
| 17             | Water sources                       | 900        | 11,131,167 |
| 18             | Protection of water sources         | 900        | 0          |
| 19             | Construction of sanitary facilities | 900        | 0          |
| 20             | Construction of shallow wells       | 900        | 803,342    |
| 21             | Council Logo                        | 999        | 145,077    |
| 22             | Co-poverty PRF Grand award          | 999        | 297,250    |
| 23             | Provision of fishery equipment      | 999        | 366,160    |
| 24             | Tea & Tree Nursery                  | 999        | 50,000     |
| LA Sub - Total |                                     |            | 21,885,236 |

|         |                           |            |           |
|---------|---------------------------|------------|-----------|
| LA Code | 841                       |            |           |
| LA Name | Vihiga Municipal Council  |            |           |
| No      | Project Title             | Proj. Type | TOTAL     |
| 1       | MUNOYWA DISPENSARY        | 240        | 500,000   |
| 2       | MBALE MARKET STALLS PH    | 260        | 3,117,781 |
| 3       | PURCHASE OF TYPER         | 350        | 4,555,994 |
| 4       | MBALE - TSIMBALO - LUAND  | 400        | 901,500   |
| 5       | CHAVAKALI - BUKHULUNYA    | 400        | 801,000   |
| 6       | MBALE - MUKINGI - LUNZA - | 400        | 1,050,000 |
| 7       | ONZERE - EHEDWE ROAD      | 400        | 1,050,000 |

|                       |                         |     |                   |
|-----------------------|-------------------------|-----|-------------------|
| 8                     | CHAVAKALI - BENDERA ROA | 400 | 600,000           |
| <b>LA Sub - Total</b> |                         |     | <b>12,576,275</b> |

|                |                                    |                       |           |
|----------------|------------------------------------|-----------------------|-----------|
| LA Code        |                                    | 846                   |           |
| LA Name        |                                    | Voi Municipal Council |           |
| No             | Project Title                      | Proj. Type            | TOTAL     |
| 1              | Microscope - Shelemba Dispensary   | 240                   | 70,000    |
| 2              | Purchase of Vehicle                | 350                   | 2,300,000 |
| 3              | Roads                              | 400                   | 844,997   |
| 4              | Kirutai Primary School             | 500                   | 19,044    |
| 5              | Shelemba Primary School            | 500                   | 20,600    |
| 6              | Bona Nursery School                | 500                   | 67,287    |
| 7              | Mnaoni Nusery School               | 500                   | 53,260    |
| 8              | Kalambe Primary School             | 500                   | 15,432    |
| 9              | Mariwenyi Primary School           | 500                   | 34,531    |
| 10             | Kalela Nursery School              | 500                   | 40,000    |
| 11             | Boniface Mghanga Primary School    | 500                   | 68,314    |
| 12             | Ikanga Primary School              | 500                   | 47,361    |
| 13             | Kambio Primary School              | 500                   | 39,863    |
| 14             | Mlekenyi Nursery School            | 500                   | 18,000    |
| 15             | Mrabenyi Primary School            | 500                   | 17,836    |
| 16             | Kihgononyi Primary School          | 500                   | 58,359    |
| 17             | Shelemba Pre-School                | 500                   | 5,000     |
| 18             | Salaudin Pre-School                | 500                   | 26,647    |
| 19             | St. Batholomew Pre-School          | 500                   | 11,139    |
| 20             | Mkwachunyi Primary School          | 500                   | 27,492    |
| 21             | Mariwenyi Pre-School               | 500                   | 4,310     |
| 22             | Mwanyambo primary School           | 500                   | 41,897    |
| 23             | Maweni Pre-School                  | 500                   | 10,650    |
| 24             | Tanzania/Bondeni Nursery School    | 500                   | 48,638    |
| 25             | Kalambe Pre-School                 | 500                   | 17,072    |
| 26             | Birkikani Bridge                   | 800                   | 94,424    |
| 27             | Electricity Supply - Tanzania/Bond | 900                   | 25,862    |
| 28             | Water Project                      | 900                   | 36,233    |
| 29             | Gulleys - Mwakingali "A"           | 900                   | 112,679   |
| 30             | Valuation Roll                     | 999                   | 500,000   |
| 31             | Bursaries                          | 999                   | 463,188   |
| LA Sub - Total |                                    |                       | 5,140,115 |

|         |                                   |            |           |
|---------|-----------------------------------|------------|-----------|
| LA Code | 851                               |            |           |
| LA Name | Wajir County Council              |            |           |
| No      | Project Title                     | Proj. Type | TOTAL     |
| 1       | Construction of Library-Griftu    | 255        | 1,160,000 |
| 2       | Purchase of Desks-Wachir Pry      | 255        | 200,000   |
| 3       | Purchase of Desks-Wagalla Pry     | 255        | 200,000   |
| 4       | Purchase of Desks-Dagahaley Pry   | 255        | 200,000   |
| 5       | Construction of Classroom-Dadaja  | 255        | 360,000   |
| 6       | Construction of Classroom-Diif Pr | 255        | 400,000   |
| 7       | Fencing of open air -Market-Bute  | 260        | 400,000   |
| 8       | Purchase exhauster lorry-Office   | 350        | 9,000,000 |
| 9       | Purchase new Vehicle-Office       | 350        | 3,700,000 |
| 10      | Construction of water tank-Lakore | 500        | 360,000   |

|                       |                                    |     |                   |
|-----------------------|------------------------------------|-----|-------------------|
| 11                    | Construction of underground water  | 500 | 350,000           |
| 12                    | Construction of underground water  | 500 | 350,000           |
| 13                    | Build modern septic tank-Slaughter | 600 | 500,000           |
| 14                    | Construction of slaughter slab-Bun | 600 | 400,000           |
| 15                    | Purchase Dustbins-Township         | 900 | 300,000           |
| 16                    | Construction of Public Toilet-Tow  | 900 | 400,000           |
| 17                    | Purchase of Computers-Office       | 900 | 300,000           |
| 18                    | Purchase Refuse Equipment-Habas    | 900 | 400,000           |
| 19                    | Purchase Night soil tank-Office    | 900 | 500,000           |
| 20                    | Build modern office -Township      | 900 | 5,000,000         |
| 21                    | Build septic tank-Chamber          | 900 | 300,000           |
| 22                    | Prepare Valuation Roll-Wajir Tow   | 900 | 350,000           |
| 23                    | Prepare 5 Years Strategic Plan-Cou | 900 | 800,000           |
| <b>LA Sub - Total</b> |                                    |     | <b>25,930,000</b> |

|                |                              |
|----------------|------------------------------|
| <b>LA Code</b> | <b>856</b>                   |
| <b>LA Name</b> | <b>Wareng County Council</b> |

| No                    | Project Title             | Proj. Type | TOTAL            |
|-----------------------|---------------------------|------------|------------------|
| 1                     | CAR SHED/MAIN GATE/VISIT  | 200        | 13,842           |
| 2                     | CHEPLASKEI HEALTH CENTR   | 240        | 249,999          |
| 3                     | CHEGEIYA DISPENSARY       | 240        | 300,000          |
| 4                     | MURGOR HEALTH CENTRE      | 240        | 203,339          |
| 5                     | KONYIT PRIMARY SCHOOL     | 500        | 299,915          |
| 6                     | ST. THOMAS PRIMARY SCHO   | 500        | 219,978          |
| 7                     | TAPSAGOI HIGH SCHOOL      | 500        | 249,995          |
| 8                     | KIMONING SECONDARY SCH    | 500        | 399,693          |
| 9                     | MURGOR HILLS PRIMARY SC   | 500        | 186,354          |
| 10                    | AIC TOROCHMOI SECONDAR    | 500        | 250,000          |
| 11                    | ELGON ESTATE PRIMARY SC   | 500        | 200,001          |
| 12                    | KAPNG'ETUNY POLYTECHNIC   | 500        | 177,965          |
| 13                    | TELDET PRIMARY SCHOOL     | 500        | 299,960          |
| 14                    | KIPSANGUI GIRLS SEC. SCHO | 500        | 300,000          |
| 15                    | MOI'S BRIDGE BUS PARK     | 800        | 322,500          |
| 16                    | KAPTEBENGWET BRIDGE       | 800        | 399,970          |
| 17                    | CHUIYAT/KAPLELACH WATE    | 900        | 210,959          |
| 18                    | KAPTIK, CHPTUIYA, MAWE D  | 900        | 398,400          |
| 19                    | EMKWEN WATER PROJECT      | 900        | 300,000          |
| 20                    | KAPSENGWET WATER PROJE    | 900        | 146,380          |
| 21                    | KAPTAGAT WATER PROJECT    | 900        | 182,148          |
| 22                    | KONG'ASIS WATER PROJECT   | 900        | 499,725          |
| 23                    | SIMAT WATER PROJECT       | 900        | 199,960          |
| <b>LA Sub - Total</b> |                           |            | <b>6,011,083</b> |

|                |                                 |
|----------------|---------------------------------|
| <b>LA Code</b> | <b>861</b>                      |
| <b>LA Name</b> | <b>Webuye Municipal Council</b> |

| No | Project Title            | Proj. Type | TOTAL   |
|----|--------------------------|------------|---------|
| 1  | EDUCATION SEMINAR        | 100        | 30,000  |
| 2  | LAND KABURENGU OPEN AIR  | 200        | 436,010 |
| 3  | NANG'ENI CATTLE DIP      | 200        | 140,265 |
| 4  | NZOIA DISPENSARY         | 240        | 393,382 |
| 5  | ST. TERESA - MAKUMA ROAD | 400        | 276,950 |
| 6  | KBC - MIHUU - ROAD       | 400        | 225,000 |

|                       |                          |     |                  |
|-----------------------|--------------------------|-----|------------------|
| 7                     | SANGO SLAUGHTER HOUSE R  | 400 | 177,600          |
| 8                     | SANGO NURSERY SCHOOL     | 500 | 591,410          |
| 9                     | CHAMABELE PR. SCHOOL     | 500 | 315,380          |
| 10                    | LAND - NZOIA SECONDARY S | 500 | 150,000          |
| 11                    | MATULO YOUTH POLYTECHN   | 500 | 441,749          |
| 12                    | MURUMBA PR. SCHOOL       | 500 | 592,448          |
| 13                    | SLAUGHTER HOUSE RENOVA   | 600 | 271,695          |
| 14                    | MALIKI WATER SPRING      | 900 | 64,120           |
| 15                    | CHOKE WATER SPRING       | 900 | 42,780           |
| <b>LA Sub - Total</b> |                          |     | <b>4,148,789</b> |

|                |                          |
|----------------|--------------------------|
| <b>LA Code</b> | <b>866</b>               |
| <b>LA Name</b> | <b>Wote Town Council</b> |

| No                    | Project Title           | Proj. Type | TOTAL            |
|-----------------------|-------------------------|------------|------------------|
| 1                     | MUTULANI HEALTH CENTE   | 240        | 225,000          |
| 2                     | KAMBI MAWE DISPENSARY   | 240        | 225,000          |
| 3                     | HEALTH CENTRE           | 240        | 225,000          |
| 4                     | KWA NGULI ROAD          | 400        | 225,000          |
| 5                     | ROAD REHABILITATION     | 400        | 225,000          |
| 6                     | KITONYONI SECONDARY SCH | 500        | 225,000          |
| 7                     | KYUMU SECONDARY SCHOO   | 500        | 225,000          |
| 8                     | MUVAU PRIMARY SCHOOL    | 500        | 225,000          |
| 9                     | MITUVU PRIMARY SCHOOL   | 500        | 225,000          |
| 10                    | NTHANGU SECONDARY SCHO  | 500        | 450,000          |
| 11                    | NDUUMANI WATER PROJECT  | 500        | 225,000          |
| <b>LA Sub - Total</b> |                         |            | <b>2,700,000</b> |

|                |                          |
|----------------|--------------------------|
| <b>LA Code</b> | <b>871</b>               |
| <b>LA Name</b> | <b>Yala Town Council</b> |

| No                    | Project Title                          | Proj. Type | TOTAL            |
|-----------------------|----------------------------------------|------------|------------------|
| 1                     | Office renovation and electrificatio   | 200        | 100,000          |
| 2                     | Light Grading of Yala-Kosoro acce      | 400        | 50,000           |
| 3                     | Plastering of Sagam Nursery Classr     | 500        | 40,000           |
| 4                     | Roofing for Marenyo Nursery Clas       | 500        | 50,000           |
| 5                     | Classrooms fitting for Mundhine Pr     | 500        | 160,000          |
| 6                     | Fittings of Ulumbi Primary Nurser      | 500        | 100,000          |
| 7                     | Desks for Ulumbi Primary School        | 500        | 40,000           |
| 8                     | Roofing of Yala Township Nursery       | 500        | 76,140           |
| 9                     | Bursary to needy students              | 500        | 80,000           |
| 10                    | Fitting of two classrooms at Muhan     | 500        | 50,000           |
| 11                    | Light grading of the bus park site     | 800        | 70,000           |
| 12                    | Protection of Kaweya Water Sprin       | 900        | 30,000           |
| 13                    | Protection of Koduol Water Spring      | 900        | 30,000           |
| 14                    | Construction of public toilet at Abr   | 900        | 30,000           |
| 15                    | Borehole construction at Anyiko Pr     | 900        | 100,000          |
| 16                    | Provision and installation of litter b | 900        | 20,000           |
| 17                    | 100 tree seedlings planted within th   | 999        | 8,000            |
| <b>LA Sub - Total</b> |                                        |            | <b>1,034,140</b> |

Cover Page Picture:- Construction of two Dispensaries by Teso County Council, Western Province