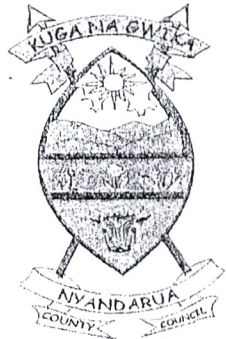


COUNTY COUNCIL OF NYANDARUA



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REVISED ABSTRACTS OF ACCOUNTS

FOR THE YEAR ENDED

30 TH JUNE 2005

A handwritten signature in black ink, appearing to be 'J. Gikingo'.

J. GIKINGO
County Treasurer

A handwritten signature in black ink, appearing to be 'J.K. Ariithi'.

J.K.ARIITHI
County Clerk

NYANDARUA COUNTY COUNCIL

ABSTRACTS OF ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2005

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Nyandarua County Council
BALANCE SHEET AS AT 30TH JUNE 2005

		<u>2003 \ 4</u>	<u>2004 \ 5</u>
	Notes	<u>KSHS</u>	<u>KSHS</u>
<u>ASSETS</u>			
Fixed assets	2	128,753,812.00	128,887,432.70
<u>CURRENT ASSETS</u>			
Delayed Debtors	3	158,714,740.00	303,362,640.00
Operational Debtors	4	798,001.00	420,809.00
Cash at Hand and Bank	5	17,718,555.00	25,114,496.45
TOTAL ASSETS		<u>305,985,108.00</u>	<u>457,785,378.15</u>
<u>CAPITAL / LIABILITIES</u>			
Operational Creditors	6	2,050,000.00	1,885,658.00
Delayed Creditors	7	20,782,784.00	13,614,757.50
TOTAL LIABILITIES		<u>22,832,784.00</u>	<u>15,500,415.50</u>
Fund balances	8	8,781,735.00	10,925,438.80
Equity(Net worth)	9	274,370,589.00	431,359,523.85
TOTAL CAPITAL		<u>283,152,324.00</u>	442,284,962.65
TOTAL CAPITAL & LIABILITIES		<u>305,985,108.00</u>	<u>457,785,378.15</u>


J. GIKINGO
COUNTY TREASURER


J. ARIITHI
COUNTY CLERK

NYANDARUA COUNTY COUNCIL

CONSOLIDATED SUMMARY OF RECEIPTS AND EXPENDITURE

2003-2004 SECTION	FINANCIAL YR 2004 / 2005			Total expenditure KSHS.	Total receipts KSHS.	Capital projects & Debt resolution KSHS.	Surplus / (deficit) KSHS.
	Personnel	Operation	Maintenance				
	KSHS.	KSHS.	KSHS.				
Central admin		8,972,104.00	326,630.00	9,298,734.00	14,207,598.00		4,908,864.00
Clerk's gen admin	3,140,973.00	1,468,528.00	230,405.05	4,839,906.05	547,850.00		(4,292,056.05)
Enforcement	3,110,437.75	2,881,811.00		5,992,248.75			(5,992,248.75)
Civic	6,460,785.00	3,115,754.00	201,000.00	9,777,539.00			(9,777,539.00)
Finance gen admin	7,346,020.00	1,729,953.00	201,000.00	9,555,190.25	42,281,458.00		32,726,267.75
Trade & market	12,169,031.95	5,025,920.00	479,217.25	17,756,573.55			(17,756,573.55)
Hostel	294,415.80	46,142.00	561,621.60	360,653.80	497,200.00		136,546.20
Road & Works	3,180,128.25	2,508,900.85	2,013,986.35	7,703,015.45			(7,703,015.45)
Conservancy	3,724,746.00	164,290.00		3,889,036.00	10,400.00		(3,889,036.00)
Community	3,160,549.00	3,730,073.80	24,000.00	6,890,622.80			(6,880,222.80)
Sports		399,020.00		423,020.00			(423,020.00)
Bad DEBTS					42,864,967.00	20,393,436.00	22,471,531.00
L.A.T.F							
Totals	42,587,086.75	30,042,496.65	3,856,956.25	76,486,539.65	100,409,473.00	20,393,436.00	3,529,497.35
NB.			7,227,656.00				
	1. Capital projects		13,165,780.00				
	2. Debt resolution.		20,393,436.00				

NYANDARUA COUNTY COUNCIL.							3
CENTRAL ADMINISTRATION							
Subjective Head	2004/2005	2005/2006	2005/2006	Budget variance	% variance		
	Actuals	Actuals	Approved				
CODE	Receipts						
702	Office rent	474,456.00	310,320.00	450,000.00	139,680.00	31	
713/1	Survey fees	31,940.00	75,070.00	200,000.00	124,930.00	62	
713/2	Indication fees	18,190.00	11,440.00	100,000.00	88,560.00	89	
719	Other fees	1,042,190.00	707,876.00	100,000.00	(607,876.00)	-608	
731/2	Hire of exhauster	596,700.00	727,990.00	1,000,000.00	272,010.00	27	
752	Interest on deposit			200,000.00	200,000.00	100	
	Rates (Sasumua Dam)			50,000.00	50,000.00	100	
781/1	Telephone charges			500,000.00	500,000.00	100	
781/2	Gen misc Income(clearance certificate)	456,442.00	403,896.00	500,000.00	96,104.00	19	
	Hire of chamber	20,300.00	14,000.00	150,000.00	136,000.00	91	
7A742/1	Cont. in lieu of rates	6,384,153.00	6,972,138.00	4,731,717.00	(2,240,421.00)	-47	
7A742/2	Plot/kiosk rent	1,678,546.00	1,906,217.00	1,900,000.00	(6,217.00)	0	
7A742/3	Land rates (schemes)	535,202.00	810,168.00	1,500,000.00	689,832.00	46	
7A74742/4	Arrears c/o Interest on rates	870,277.00	1,331,930.00	800,000.00	(531,930.00)	-66	
7A1AD/1	Sundry debtors		403,653.00	100,000.00	(303,653.00)	-304	
9A701	House rent(kabati)		150,000.00	150,000.00	-	0	
	Hire of graders/tipper			500,000.00	500,000.00	100	
	Sale of assets(WX\AB 399)			800,000.00	800,000.00	100	
	Lease Renewal	72,250.00	65,000.00	200,000.00	135,000.00	68	
	Development Form	84,950.00	219,900.00	150,000.00	(69,900.00)	-47	
	Tender Forms		98,000.00				
	Total Receipts	12,265,596.00	14,207,598.00	14,081,717.00	(27,881.00)		

		2004/2005	2005/2006	2005/2006	Budget variance	% variance	4
	Subjective Head	Actuals	Actuals	Approved			
	OPERATIONS						
1A013	Medical Expenses			100,000.00	100,000.00	100	
1A001	Funeral expenses		41,800.00	50,000.00	8,200.00	16	
1A101	Contingency(arrears)		2,000,000.00				
1A031/1	Printing & Stationery	936,510.00	1,006,317.00	800,000.00	(206,317.00)	-26	
1A031/2	Entertainment(General)	236,510.00	254,556.00	200,000.00	(54,556.00)	-27	
1A031/3	Advertisement	247,175.00	277,681.60	300,000.00	22,318.40	7	
IA032	Telephone (Postate)	779,357.00	532,562.00	600,000.00	67,438.00	11	
IA033	Insurance General	3,055,379.00	1,217,376.60	1,600,000.00	382,623.40	24	
IA034	Audit/Consultancy Fees	165,000.00	308,047.00	300,000.00	(8,047.00)	-3	
IA035	Bank Charges	185,600.00	200,000.00	250,000.00	50,000.00	20	
IA036	Legal Fees /Charges	886,579.00	1,709,954.00	800,000.00	(909,954.00)	-114	
1A043	Power and Water	314,484.00	286,994.90	400,000.00	113,005.10	28	
1A045	Rates and Rents	267,400.00	314,430.00	400,000.00	85,570.00	21	
IA041	Rates Commission		143,533.00	100,000.00	(43,533.00)	-44	
IA081/1	Misc.Expenses (ALGAK)	110,920.00	194,350.00	200,000.00	5,650.00	3	
IA081/2	ASK Show	46,000.00	38,000.00	50,000.00	12,000.00	24	
IA081/3	Land Survey	152,580.00	339,854.00	400,000.00	60,146.00	15	
IA023	NCC Donations to projects	50,000.00	21,000.00	50,000.00	29,000.00	58	
IA061	Tools & Equipments	143,560.00	194,460.80	100,000.00	(94,460.80)	-94	
	Sub total	7,577,054.00	9,080,916.90	6,700,000.00	(380,916.90)		
	MAINTENANCE						
1A051/2	Repair/maintenance	150,460.00		60,000.00	60,000.00	100	
	Ground upkeep						
IA044	Furniture and Fittings	133,820.00	326,630.00	240,000.00	(86,630.00)	-36	
	Sub total	284,280.00	326,630.00	300,000.00	(26,630.00)		
	TOTAL EXPENDITURE	7,861,334.00	9,407,546.90	7,000,000.00	(407,546.90)		

NYANDARUA COUNTY COUNCIL.						
CLERKS GENERAL ADMINISTRATION						
CODE		<u>2003/2004</u> <u>Actuals</u>	<u>2004 / 2005</u> <u>Actuals</u>	<u>2004 / 2005</u> <u>Approved</u>	<u>Budget variance</u> <u>Amount</u>	<u>% VARIANCE</u>
	Receipts					
	Sale / arrears of plans	421,415.00	547,850.00	500,000.00	(47,850.00)	-9.8
	Sub-Total	421,415.00	547,850.00	500,000.00	(47,850.00)	
	Expenditure					
	Personnel					
1B1001	Salaries	1,486,829.90	1,419,710.00	1,833,870.00	414,160.00	22.8
1B/003/3	N.S.S.F.	25,600.00	54,000.00	31,200.00	(22,800.00)	-73.1
1B/004	Gratuity	207,574.00	643,626.45	180,000.00	(463,626.45)	-257.6
1B/012/1	House allowance	680,500.00	722,500.00	983,000.00	240,500.00	25.0
1B/015	Leave allowance	57,389.10	37,999.00	53,941.00	15,942.00	29.6
1B/011/2	Super fund	104,667.00	61,409.00	172,134.00	110,725.00	64.3
1B/011/1	Provident fund	145,686.00	201,729.00	188,082.00	(13,647.00)	-7.3
	Sub-Total	2,708,246.00	3,140,973.45	3,422,227.00	281,253.55	
	Operations					
1B001	Honorarium		120,000.00	120,000.00	-	0.0
1B/016/1	Training & exams	40,320.00	101,825.00	100,000.00	(1,825.00)	-1.8
1B/1014	Travel & subsistence	408,480.00	816,395.00	300,000.00	(516,395.00)	-172.1
1B/1018/2	Library		8,916.00	30,000.00	50,000.00	100.0
1B/1037	Uniform & Soaps	20,000.00	120,500.00	100,000.00	(20,500.00)	-70.3
1B1080	Misc. Expenses (entertainment)	232,470.00	300,892.00	150,000.00	(150,892.00)	-20.5
1B/1052	VOC fuel	247,827.00				-100.6
	Sub-Total	949,097.00	1,468,528.00	850,000.00	(618,528.00)	
	Maintenance					
1B/1018	Other staff expenses	170,666.00	230,405.05	80,000.00	(150,405.05)	-188.0
	Sub-Total	170,666.00	230,405.05	80,000.00	(150,405.05)	
	TOTAL EXP	3,828,009.00	4,839,906.50	4,352,227.00	(487,679.50)	
	(Deficit) / surplus	(3,406,594.00)	(4,292,056.50)	(3,852,227.00)	439,829.50	

		NYANDARUA COUNTY COUNCIL.				
		ENFORCEMENT SECTION				
		Actuals	Actuals	Approved	Budget variance	% VARIANCE
		2003/2004	2004 / 2005	2004 / 2005	Amount	
CODE	Receipts					
	Expenditure					
	Personnel					
1B/2001	Salaris	1,754,380.20	1,906,747.00	1,774,980.00	(131,767.00)	-7.4
1B/2003	N.S.S.F.	72,800.00	148,800.00	69,800.00	(79,200.00)	-113.8
1B/2004	Gratuity	62,730.00				
1B/2011/1	Super fund					
1B/2012	House allowance	933,500.00	962,000.00	908,000.00	(56,000.00)	-6.2
1B/2016	Leave allowance	80,406.80	53,663.00	53,249.00	(404.00)	-0.8
1B/20112	Provident fund	17,249.00	39,237.75	18,039.00	(21,198.75)	-117.5
	sub-total	2,901,066.00	3,110,437.75	2,821,868.00	(288,569.75)	-10.2
	Operation					
1B/2016/1	Training & exam			100,000.00	100,000.00	100.0
1B/2014	Travel & subsistence	309,715.00	199,115.00	100,000.00	(99,115.00)	-99.1
1B/2037	Uniform & Soaps		14,800.00	100,000.00	85,400.00	85.4
1B/2046	Security expenses\ torches\Batterie	630,272.00	2,612,685.00	1,200,000.00	(1,412,685.00)	-117.7
1B/2052	VOC Fuel	151,490.00	47,511.00	150,000.00	102,489.00	68.3
1B/2018	Other staff exp	36,480.00	8,000.00	50,000.00	42,000.00	84.0
	sub-total	1,127,957.00	2,881,811.00	1,700,000.00	(1,181,811.00)	-69.5
	Maintenance					
	Other staff exp					
	Total expenses	4,029,023.00	5,992,248.75	4,521,868.00	(1,470,380.75)	
	Net Deficit	(4,029,023.00)	(5,992,248.75)	(4,521,868.00)	1,470,380.75	

NYANDARUA COUNTY COUNCIL.						
CIVIC SECTION						
		<u>ACTUALS</u>	<u>Actuals</u>	<u>Approved</u>	<u>BUDGET VARIANCE</u>	<u>% VARIANCE</u>
		<u>2003/2004</u>	<u>2004/2005</u>	<u>2004 / 2005</u>	<u>Amount</u>	
<u>CODE</u>	<u>Expenditure</u>					
	Personnel					
	Chairman's allowance	264,000.00	320,500.00	324,000.00	3,500.00	1.1
1D021/1	V/chairman's allowance	244,800.00	297,500.00	300,000.00	2,500.00	0.8
1D021/2	Committee chairmen all	816,000.00	1,101,500.00	1,104,000.00	2,500.00	0.2
1D021/3	Cllrs. Allowance	3,403,400.00	4,571,500.00	4,560,000.00	(11,500.00)	-0.3
1D024/4	Cllr. Mileage	249,044.00	169,785.00	200,000.00	30,215.00	15.1
1D022/2	Sub total	4,977,244.00	6,460,785.00	6,488,000.00	27,215.00	
	Operations					
1D014	Cllr. Travel/subsistence	2,278,197.00	1,700,134.00	600,000.00	(1,100,134.00)	-183.4
	Seminar and tours	322,580.00	694,100.00	700,000.00	5,900.00	0.8
1D023	Equipment and tools		155,000.00	10,000.00	(145,000.00)	-1450.0
1D0161	Misc Exp(Entertainment)	227,716.00	240,572.00	200,000.00	(40,572.00)	-20.3
1D081	Chairman travel (voc fuel)	404,281.00	325,948.00	400,000.00	74,052.00	18.5
1D022/1	Sub-total	3,232,754.00	3,115,754.00	1,910,000.00	(1,205,754.00)	
	Maintenance					
1D084	Repair & mtcs of civic car	200,000.00	201,000.00	200,000.00	(1,000.00)	-0.5
	Sub Total	200,000.00	201,000.00	200,000.00	(1,000.00)	
	Total expenditure	8,409,998.00	9,777,539.00	8,598,000.00	(1,179,539.00)	

NYANDARUA COUNTY COUNCIL.

FINANCE

GENERAL ADMINISTRATION

CODE	ACTUAL	ACTUAL	Approved	BUDGET VARIANCE	% VARIANCE
	2003/2004	2004 / 2005	2004 / 2005	AMOUNT	
	Expenditure				
	Personnel				
1C001	3,072,881.80	3,011,430.00	2,404,140.00	(607,290.00)	(25.26)
1C003	32,200.00	68,400.00	16,800.00	(51,600.00)	(307.14)
1C004	542,337.00	127,746.25		(127,746.25)	
1C011/1	325,590.00	847,833.50	220,530.00	(627,103.50)	(284.36)
1C011/2	307,928.00	1,595,000.00	312,741.00	(1,282,259.00)	(410.01)
1C012	1,505,000.00	1,595,000.00	1,263,000.00	(332,000.00)	(26.29)
1C015	127,712.20	72,810.00	64,235.00	(8,575.00)	(13.35)
1C001/2		28,000.00	100,000.00	72,000.00	72.00
	Sub Totals	5,913,649.00	7,346,019.75	4,381,446.00	(2,964,573.75)
	Operations				
1C016	242,150.00	285,200.00	200,000.00	(85,200.00)	(42.60)
1C014	487,868.00	1,092,485.00	300,000.00	(792,485.00)	(264.16)
1C052	239,069.00	101,541.00	200,000.00	98,459.00	49.23
1C081	182,000.00	250,727.00	100,000.00	(150,727.00)	(160.73)
	sub-total	1,150,887.00	1,729,953.00	800,000.00	
	Maintenance				
1C018	73,420.00	479,217.25	150,000.00	(329,217.25)	(219.48)
1C018/2	42,580.00		50,000.00	50,000.00	100.00
	Sub - Totals	116,000.00	479,217.25	200,000.00	(279,217.25)
	Total Expenditure	7,180,536.00	9,555,190.00	5,381,446.00	(3,243,791.00)

NYANDARUA COUNTY COUNCIL.						
FINANCE DEPT - TRADE & MARKET						
		<u>Actuals</u>	<u>Actuals</u>	<u>Approved</u>	<u>Budget Variance</u>	<u>% VARIANCE</u>
		<u>2003/2004</u>	<u>2004 / 2005</u>	<u>2004 / 2005</u>	<u>Amount</u>	
<u>CODE</u>	<u>Receipts</u>					
					(10,269,908.50)	-62.2
711	Business permits(Licences)	23,366,151.00	26,769,908.50	16,500,000.00	-	
	Misc. income(Shamba rent)			250,000.00	(153,340.00)	-61.3
718	Slaughter fees	247,316.00	403,340.00		(915,932.00)	
742	Reg / Application fee	20,455.00	915,932.00		(1,696,082.00)	-56.5
720	Market fees	4,588,103.00	4,696,082.00	3,000,000.00	(706,972.00)	-10.6
712	TPI/Agricultural cess	7,184,340.00	7,406,972.00	6,700,000.00	-	
	Meat Fees		1,222,536.00	100,000.00	(1,122,536.00)	-1122.5
	Cattle dip	505,410.00	6,658.00	100,000.00	93,342.00	93.3
	Advert misc			500,000.00	500,000.00	100.0
	Water Levy (Sasumua)		43,280.00	175,000.00	131,720.00	75.3
	Stall Rent		816,750.00	200,000.00	(616,750.00)	-308.4
	Bus pack			200,000.00	200,000.00	100.0
	Stock Yard					
	Total receipts	35,911,775.00	42,281,458.50	27,725,000.00	(14,556,458.50)	

		<u>Actuals</u>	<u>Actuals</u>	<u>Approved</u>	<u>Budget Variance</u>	<u>% VARIANCE</u>
		<u>2003/2004</u>	<u>2004 /2005</u>	<u>2004 / 2005</u>	<u>Amount</u>	
	Expenditure					
	Personnel					
6A 001/1	Staff salaries	6,779,506.00	6,678,255.00	7,387,740.00	709,485.00	9.6
6A001/2	Bonuses	-	-	-	(158,400.00)	-86.8
6A003	N.S.S.F	171,600.00	340,800.00	182,400.00	(96,774.70)	-53.2
6A004	Gratuity	150,000.00	275,774.70	180,000.00	(96,774.70)	-53.2
6A011/1	Provident Fund	409,666.00	1,073,676.25	552,863.00	(520,812.25)	-94.2
6A011/2	Super fund	231,519.00	461,536.00	260,667.00	(200,869.00)	-77.1
6A012	House Allowance	3,193,500.00	3,166,000.00	3,558,000.00	392,000.00	11.0
6A015	Leave allowance	240,785.25	172,991.00	221,336.00	48,345.00	21.8
	Sub Total	11,176,566.25	12,169,031.95	12,343,006.00	173,974.05	
	Operations					
6A018	Other staff exp.	155,680.00	98,301.00	40,000.00	(68,301.00)	-145.8
6A017	Cycle allowance	7,200.00	6,300.00	7,200.00	900.00	12.5
6A016	Training/exams/seminar	288,570.00	385,900.00	50,220.00	(335,680.00)	-668.4
6A014	Travel & Subsistence	3,023,453.00	3,159,281.60	1,300,000.00	(1,859,281.60)	-143.0
6A031	Printing and stationery	82,801.00	199,107.00	200,000.00	893.00	0.4
6A081/2	Misc Expenses	48,596.00	8,210.40	50,000.00	41,789.60	83.6
6A037	Uniform/soaps	23,610.00	217,180.00	250,000.00	32,820.00	13.1
6A052	VOC fuel	880,591.00	951,640.00	550,000.00	(401,640.00)	-73.0
	Sub - Total	4,510,501.00	5,025,920.00	2,447,420.00	(2,578,500.00)	
	Maintenance					
6A039	Slaughter house expenses	46,310.00	3,225.00	25,000.00	21,775.00	87.1
6A041	Repair/mtcs	307,225.00	472,267.20	250,000.00	(222,267.20)	-88.9
6A061	Tools/equipment	85,715.00	75,866.40	50,000.00	(25,866.40)	-51.3
6A081	Misc. expenses	24,330.00	10,463.00	50,000.00	39,537.00	79.1
	Sub - totals	463,580.00	561,621.60	375,000.00	(186,621.60)	
	Total Expenditure	16,150,647.25	17,756,573.55	15,165,426.00	(2,591,147.55)	
	Net Surplus	19,761,127.75	24,524,884.95	12,559,574.00	(11,965,310.95)	

NYANDARUA COUNTY COUNCIL.

FINANCE

HOSTEL SECTION

CODE	Receipt	Actuals	Actual	Approved	Budget Variance	% VARIANCE
		2003/2004	2004 / 2005	2004 / 2005	Amount	
						8.33
701	Restaurant rent	191,000.00	77,000.00	84,000.00	7,000.00	(30.00)
706	Hire of Hall		234,000.00	180,000.00	(54,000.00)	(24.13)
717	Boarding and lodging	135,400.00	188,200.00	150,000.00	(38,200.00)	
	Total Receipts	326,400.00	497,200.00	414,000.00	(83,200.00)	
	Expenditure					
2P001	Salaries	154,920.00	179,160.00	174,840.00	(4,320.00)	(2.47)
2P003	N.S.S.F	7,200.00	14,400.00	7,200.00	(7,200.00)	(100.00)
2P011/2	Super fund				-	-
2P012	House Allowance	108,000.00	90,000.00	90,000.00	-	-
2P015	Leave allowance	4,640.00	8,155.80	5,245.00	(2,910.80)	(55.60)
2P016	Training/seminar				-	-
	Misc expenses				-	-
2P018	Dirty duty	2,700.00	2,700.00	2,700.00	-	-
	Sub - Total	277,460.00	294,415.80	279,985.00	(14,430.80)	

		<u>Actuals</u>	<u>Actual</u>	<u>Approved</u>	<u>Budget Variance</u>	<u>% VARIANCE</u>
		<u>2003/2004</u>	<u>2004 / 2005</u>	<u>2004 / 2005</u>	<u>Amount</u>	
Operations						
2P032	Insurance			30,000.00	30,000.00	100.00
2P031	Printing/stationery			30,000.00	23,898.00	79.66
2P014	Travel & Subsistence	12,000.00	6,102.00	30,000.00	44,672.00	89.34
2P037	Uniform/soaps	37,085.00	5,328.00	50,000.00	150,000.00	100.00
2P043	Power/water/conservancy	66,510.00		150,000.00	115,288.00	76.86
2P061	Blankets/tools	46,320.00	34,712.00	150,000.00	30,000.00	100.00
2P062	Equipment	59,270.00		30,000.00		
	Sub Total	221,185.00	46,142.00	440,000.00	393,858.00	
Maintenance						
2P044	Furniture & Fittings			50,000.00	50,000.00	100.00
2P018/2	Misc. Exp.		2,700	30,000.00	27,300.00	91.00
2P041	Repair & Maint.		17,396	150,000.00	132,604.00	88.40
2P018/1	Other staff expenses					
	Sub - Total	-	20,096.00	230,000.00	209,904.00	
	Total Expenditure	498,645.00	360,653.80	949,985.00	589,331.20	
	Net Surplus	(172,245.00)	136,546.20	(535,985.00)	(672,531.20)	

NYANDARUA COUNTY COUNCIL.

ROADS AND WORKS - GENERAL ADMIN.

CODE	Expenditure	Actuals	Actuals	Approved	Budget Variance	% VARIANCE
		2003/2004	2004 / 2005	2004 / 2005	Amount	
	Personnel				KSHS.	
1E001	Salaries	1,716,852.40	1,736,340.00	1,760,580.00	24,240.00	1.38
1E003	N.S.S.F	18,200.00	38,400.00	24,000.00	(14,400.00)	(80.00)
1E004	Gratuity	66,496.00	179,293.00		(179,293.00)	
1E011/1	Provident Fund	21,695.00	99,353.25	45,387.00	(53,966.25)	(119.00)
1E011/2	Super Fund	172,844.00	348,603.00	190,683.00	(157,920.00)	(82.82)
1E012	House Allowance	732,000.00	737,000.00	768,000.00	31,000.00	4.04
1E015	Leave allowance	52,383.80	41,139.00	52,419.00	11,280.00	21.52
	Other staff exp.					
	Sub Totals	2,780,471.00	3,180,128.25	2,841,049.00	(339,079.25)	
	Operations					
1E016	Training & Seminar		11,192.00	50,000.00	38,808.00	77.62
1E014	Travel/subs.	749,464.00	1,373,077.00	550,000.00	(823,077.00)	(149.65)
1E041/1	Repair & Maintenance	42,561.00				
1E037	Uniform/soaps		78,500.00	100,000.00	21,500.00	21.50
1E052	VOC fuel & oils	461,805.00	778,074.20	900,000.00	121,925.80	13.55
1E063/2	Culverts	113,420.00	96,486.65	150,000.00	53,513.35	35.69
1E061	Equipment/tool	18,934.00	38,855.00	100,000.00	61,145.00	61.15
1E063/1	Material/Ballast/Sand	36,100.00	132,736.00	150,000.00	17,264.00	11.51
	Sub-Totals	1,422,284.00	2,508,900.85	2,000,000.00	(508,900.85)	
	Maintenance					
1E018	Other expenses	15,300.00	52,776.00	50,000.00	(2,776.00)	(5.55)
1E051	Repair & Mtcs(Garage)	811,231.00	263,815.35	300,000.00	36,184.65	12.06
1E052/2	Vehicle repairs/grader	4,173,194.00	1,697,395.00	1,800,000.00	102,605.00	5.70
	Dam Maintenance					
	Sub Total	4,999,725.00	2,013,986.35	2,150,000.00	136,013.65	
	Total expenditure	9,202,480.00	7,703,015.45	6,991,049.00	(711,966.45)	

NYANDARUA COUNTY COUNCIL.**ROAD & WORKS - CLEANSING & CONSERVANCY**

		<u>Actuals</u>	<u>Actuals</u>	<u>Approved</u>	<u>Budget Variance</u>	<u>% VARIANCE</u>
		<u>2003/2004</u>	<u>2004 / 2005</u>	<u>2004 / 2005</u>	<u>Amount</u>	
					<u>KSHS.</u>	
CODE	Receipts					
	Conservancy fee	-				
	Sub total	-				
	Expenditure					
	Personnel					
1E2001	Staff salaries	2,115,962.80	2,224,080.00	2,082,360.00	(141,720.00)	(6.81)
1E2002	N.S.S.F	106,000.00	181,600.00	93,600.00	(88,000.00)	(94.02)
1E2012	House Allowance	1,325,000.00	1,225,000.00	1,170,000.00	(55,000.00)	(4.70)
1E2015	Leave allowance	52,383.20	57,316.00	63,281.00	5,965.00	9.43
	Gratuity	113,901.00		54,000.00	54,000.00	100.00
1E2018/1	Dirty duty	38,700.00	36,750.00		(38,750.00)	
1E2018/2	Other staff expences				-	
	Sub Totals	3,751,947.00	3,724,746.00	3,463,241.00	(261,505.00)	
	Operations					
1E014/2	Travel and subsistence		14,290.00	20,000.00	5,710.00	28.55
1E037/2	Uniform/soaps		150,000.00	90,000.00	(60,000.00)	(66.67)
	Sub Totals	-	164,290.00	110,000.00	(54,290.00)	
	Maintenance					
	Other expenses			50,000.00	50,000.00	100.00
	Sub total	-	-	50,000.00	50,000.00	
	Total Expenditure	3,751,947.00	3,889,036.00	3,623,241.00	(265,795.00)	
	Net expenditure	(3,751,947.00)	(3,889,036.00)	(3,623,241.00)	265,795.00	

NYANDARUA COUNTY COUNCIL.						
COMMUNITY & SOCIAL SERVICES						
CODE	Receipts	Actuals	Actuals	Approved	Budget Variance	% VARIANCE
		2003/2004	2004 / 2005	2004 / 2005	Amount	
	Misc. Income-Reg. Of groups	16,263.00	10,400.00	24,000.00	13,600.00	56.7
	Total receipt	16,263.00	10,400.00	24,000.00	13,600.00	
	Expenditure					
2A001	Staff salaries	1,786,832.75	1,922,295.00	1,960,440.00	38,145.00	1.9
2A003	N.S.S.F	26,200.00	27,800.00	26,400.00	(1,400.00)	-6.3
	Gratuity	221,854.00			-	
	Provident Fund	37,264.00	33,360.00	18,039.00	(15,321.00)	-84.9
2A011/2	Super Fund	257,336.00	226,999.00	258,417.00	31,418.00	12.2
2A012	House Allowance	915,000.00	910,000.00	930,000.00	20,000.00	2.2
2A015	Leave allowance	240,786.25	32,895.00	57,983.00	25,068.00	43.2
2A017	Cycle allowance	7,800.00	7,200.00	12,000.00	4,800.00	40.0
	Other Staff expenses				-	
	Sub Totals	3,493,072.00	3,160,549.00	3,263,259.00	102,710.00	
	Operatons					
2A014	Travel and subs.	395,373.00	450,440.00	150,000.00	(300,440.00)	-200.3
2A016	Training and seminars	104,600.00	57,954.50	70,000.00	12,045.50	17.2
2A031	Printing and stationery			50,000.00	50,000.00	100.0
2A052	VOC fuel	105,976.00	82,481.00	100,000.00	17,519.00	17.5
2A061	Equipment/tools			300,000.00	300,000.00	100.0
2A072/1	Self help groups		63,200.00	450,000.00	386,800.00	86.0
2A072/2	Boy scout/girl guide				-	
2A072/3	Grant to Kinangop sch./Destitute	50,000.00	44,200.00	200,000.00	155,800.00	77.9
2A072/4	Bursary grant		1,800,000.00	1,800,000.00	-	0.0
2A072/5	Nursery school grant				-	
2A072	National day celebrations	25,000.00	6,000.00	25,000.00	19,000.00	76.0
2A018/2	Other expenses	23,580.00	163,016.00	20,000.00	(143,016.00)	-715.1
2A018/3	Social Hall repairs				-	
2A018/4	Adult education				-	
	Special interest				-	
2A018/1	L.A.S.D.A.P Meetings		1,062,782.30	550,000.00	(512,782.30)	-93.2
	Sub Totals	704,529.00	3,730,073.80	3,715,000.00	(15,073.80)	
	Total expenditure	4,197,601.00	6,890,622.80	6,978,259.00	87,636.20	
	Net Deficit	(4,181,338.00)	(6,880,222.80)	(6,954,259.00)	(74,036.20)	

NYANDARUA COUNTY COUNCIL.						
SPORTS SECTION						
		Actuals	Actuals	Approved	Budget Variance	% VARIANCE
		2003/2004	2004 / 2005	2004 / 2005	Amount	
CODE	RECEIPTS					
	Misc Income - reg. Of clubs					
	Total income	-	-	-	-	-
	Expenditure					
2B001	Salaries				-	
2B011/1	Super Fund				-	
2B012	House Allowance				-	
2B015	Leave allowance				-	
	Sub Totals					
	Operations					
2B014	Travel & Subsistence	129,524.00	229,800.00	30,000.00	(199,800.00)	(666.00)
2B016	Seminars/coaching		3,000.00	20,000.00	17,000.00	85.00
2B052	Hire of transport	40,370.00	21,000.00	60,000.00	39,000.00	65.00
2B061/1	Sports equip/tools		13,550.00	20,000.00	6,450.00	32.25
2B081/1	Travel & Subs (players)	106,500.00	45,240.00	70,000.00	24,760.00	35.37
2B061/2	Prizes and trophies		86,430.00	100,000.00	13,570.00	13.57
2B081/2	Affiliation fee			50,000.00	50,000.00	100.00
2B081/3	Other games			20,000.00	20,000.00	100.00
	Sub totals	276,394.00	399,020.00	370,000.00	(29,020.00)	
	Maintenance					
2B042	Upkeep of grounds	42,580.00	24,000.00	30,000.00	6,000.00	20.00
	Sub totals	42,580.00	24,000.00	30,000.00		
	Total expenditure	318,974.00	423,020.00	400,000.00	(23,020.00)	
	Net deficit	(318,974.00)	(423,020.00)	(400,000.00)	23,020.00	

NYANDARUA COUNTY COUNCIL

ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30 TH JUNE 2005.

NOTES TO THE ABSTRACTS OF ACCOUNTS.

1. (a) SIGNIFICANT ACCOUNTING POLICIES.

The principal accounting policies in the preparation of financial statement are set out below:

ACCOUNTING CONVENTION

The abstracts of accounts are prepared under the historical cost convention and are in accordance with the International Accounting Standards.

Income Recognition

All revenues have been recognised on receipts basis except for land rates and plot rent which have been recognised on accrual basis.

Provision for Doubtful Debts

After of waiver of interest on land & plot Rates from Aug 2005 To 30Th November 2005 The Council Waived approximately 100,000,000. Ther

VALUATION

- i Buildings , Vehicles Equipment are stated at cost. The Council is in the process of engaging Qualified Valuers for the same.
- ii Play grounds , Markets are stated at market price.

NYANDARUA COUNTY COUNCIL.

NOTE 2

FIXED ASSET SCHEDULE
DESCRIPTION

	<u>AS AT 1/7/2004</u>	<u>Additions</u>	<u>DISPOSAL</u>	<u>AS AT 30.6.2005</u>
	<u>Kshs</u>	<u>Kshs</u>	<u>Kshs</u>	<u>Kshs</u>
<u>Land & Buildings</u>				
Council Building & contents	18,888,000.00			18,888,000.00
Total land and buildings	<u>18,888,000.00</u>			<u>18,888,000.00</u>
<u>Motor Vehicles</u>				
Peugeot 504 sal KAB 154Q	660,000.00			660,000.00
Suzuki SAMURAI KAH 048Y	515,000.00			515,000.00
Pedal Cycle	3,000.00			3,000.00
Toyota p-up KAB 114Q	550,000.00			550,000.00
Suzuki Vitara KAB 399Q	620,000.00			620,000.00
Tractor KWE 145	345,000.00			345,000.00
Tractor KWE 145	365,000.00			365,000.00
Tractor KAN 092P	1,890,000.00			1,890,000.00
Trailer ZB 1612	100,000.00			100,000.00
Trailer ZB 1613	98,000.00			98,000.00
Grader KRS 061	850,000.00			850,000.00
Isuzu Lorry KWE 149	865,000.00			865,000.00
Land rover KWX 401	180,000.00			180,000.00
Grader KAB 060Q	8,890,000.00			8,890,000.00
Exhauster Tank	500,000.00			500,000.00
Peugot 408 KAN 668 U	2,100,000.00			2,100,000.00
Toyota p-up KAM 038T	1,115,000.00			1,115,000.00
Motor Cycle 488Q	320,812.00			320,812.00
TOTAL MOTOR VEHICLES	<u>19,966,812.00</u>	-	-	<u>19,966,812.00</u>
<u>Furniture & Equipments</u>				
Furniture & Equipment				
Office Equipment				
Computers	2,599,000.00	133,620.70		2,732,620.70
Total Furniture & Equipment	<u>2,599,000.00</u>			<u>2,732,620.70</u>
Play Grounds	29,460,000.00			29,460,000.00
Markets	57,840,000.00			57,840,000.00
TOTAL COMMUNITY ASSETS	<u>87,300,000.00</u>			<u>87,300,000.00</u>
Total Fixed Assets	<u>128,753,812.00</u>			<u>128,887,432.70</u>

NYANDARUA COUNTY COUNCIL.

NOTE 3

DEBTOR TYPE

Rates(including penalties)
 cont. in lieu of rates
 Plot rates/Kiosk rates
 Local A.service charge
 owed by GOK.
 Advances(Cllrs &Staff)
 Single Business Permit
 Bad Debts W/o(land/plot rates)

TOTAL delaying debtors

DELAYING DEBTORS

BALANCE AS AT
01/07/04

Kshs
 101,012,110.00
 48,460,865.00
 20,241,444.00
 865,231.00

2,108,499.00
 365,281.00

173,053,430.00

ADDITIONS

Kshs
 3,818,697.00
 4,923,214.00
 143,563,352.00

4,144,346.00
 26,500,000.00

182,949,609.00

RECEIPTS
IN THE YEAR

Kshs
 2,141,691.00
 6,972,138.00
 1,906,217.00
 w/o

3,985,214.00
 26,769,908.00

41,775,168.00

BALANCE
AS AT 30 th June 2005

Kshs
 102,689,116.00
 46,411,941.00
 161,898,579.00

2,267,631.00
 95,373.00
 (10,000,000.00)

303,362,640.00

NOTE 4

OPERATIONAL DEBTORS

Car loan
 Office rent
 Hall rent & Canteen
 Moi Estate (balance)
Total operational / debtors

50,956.00
 516,145.00
 152,900.00
 78,000.00
798,001.00

531,184.00
 42,100.00
573,284.00

50,956.00
 701,520.00
 120,000.00
 78,000.00
950,476.00

345,809.00
 75,000.00
 -
420,809.00

NYANDARUA COUNTY COUNCIL**NOTE 5****CASH AND BANK BALANCES AS AT 31ST.JUNE 2005**

General Fund A/C	266970-037	452,329.05
	268970-023	2,837,870.75
	221970-045	5,035,008.50
LATF A/C	199000-019	8,451,308.60
	8543-870	8,337,979.55
CATTLE DIPS A/C	2037804600	
<u>TOTAL</u>		<u>25,114,496.45</u>

NYANDARUA COUNTY COUNCIL.

Note 6	<u>OPERATIONAL CREDITORS</u>			Balance as at 30/6/2005
<u>CREDITOR TYPE</u>	Balance as at 07/01/04	additions	Payment in the year	
Sundry Creditors	1,700,000.00	433,100.00	400,000.00	<u>1,733,100.00</u>
Telcom/K.P.L.C	350,000.00		197,442.00	<u>152,558.00</u>
<u>Total</u>	<u>2,050,000.00</u>	<u>433,100.00</u>	<u>597,442.00</u>	<u>1,885,658.00</u>

NYANDARUA COUNTY COUNCIL.**Note 7.****Delayed Creditors**

<u>CREDITORS TYPE</u>	<u>Balance as at 07/01/04 KSHS</u>	<u>ADDITIONS KSHS</u>	<u>PAID IN THE YEAR KSHS</u>	<u>Balance as at 30/6/05 KSHS</u>
UNION		1,506,113.00	219,160.00	1,286,953.00
N.S.S.F		1,005,840.00	983,200.00	22,640.00
N.H.I.F	487,720.00	628,520.00	705,260.00	410,980.00
Provident fund		2,172,686.00	2,793,354.85	(620,668.85)
Super fund	5,155,000.00	1,979,795.90	2,996,875.40	4,137,920.50
Nyanda sacco	900,000.00		200,000.00	700,000.00
Ruandanya sacco		220,000.00	220,000.00	-
Social Welfare	165,064.00	473,200.00	332,420.00	305,844.00
A.R.T	75,000.00	416,860.00	291,860.00	200,000.00
Income Tax		1,027,221.90	556,741.85	470,480.05
Salary arrears	14,000,000.00		7,299,391.20	6,700,608.80
<u>Total Delayed Creditors</u>	<u>20,782,784.00</u>	<u>7,924,123.80</u>	<u>16,379,103.30</u>	<u>13,614,757.50</u>

NYANDARUA COUNTY COUNCIL.

Note 8

FUND BALANCES

Opening Balance	17,718,555.00
Closing Balance	<u>25,114,496.45</u>
Surplus	7,395,941.45
Revenue A/C-Surplus	3,529,497.35
	10,925,438.80

Note 9

EQUITY (NET WORTH)	431,359,523.85
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	<u><u>431,359,523.85</u></u>
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