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# LOCAL AUTHORITIES TRANSFER FUND (LATF)



## ANNUAL REPORT

AND REVIEW OF LOCAL AUTHORITY FINANCIAL  
PERFORMANCE

FY 2007-2008

# **LOCAL AUTHORITIES TRANSFER FUND (LATF)**

## **ANNUAL REPORT**

**AND REVIEW OF LOCAL AUTHORITY FINANCIAL  
PERFORMANCE**

## **Message from the Chairman**

The year which ended on 30<sup>th</sup> June 2008 and is covered by this report has been a momentous one for all Kenyans with the General election campaigns up to December 2007, the events thereafter which brought our nation to the brink of disaster, and the peace building process that followed. While the post election violence showed us to the world in a bad light, the way that the spirit of compromise for the common good prevailed over individual self interest has been recognised internationally as an example to be followed.

It is my belief that one of the institutions that will prevent a repetition of those events is the existence of a thriving local democracy which is responsive to the needs of the communities and accountable to the citizens for the effectiveness of the services that it delivers to them. Through local institutions that are owned by the local citizens, who participate in their planning and service delivery, the people are empowered and the spilling over of frustrations and alienation into violence deterred.

The facilitation of the development of an effective and efficient local government is central to the work of the LATF Advisory Committee as we are responsible for overseeing the transfer of funds to the Local Authorities to assist them to fulfil their mandates under the Local Government Act, Cap 265. We are therefore keenly aware of our responsibility to the Local Authorities to ensure that funds are transferred in a transparent manner and without hindrance so that they can implement their budgets in good time. We are also aware of our responsibility to the Government and the taxpayer to ensure that Local Authorities meet the LATF conditions for disbursement and that they utilise the funds received according to the requirements of the LATF Act and in the interests of their local communities.

The year to 30<sup>th</sup> June 2008 is also momentous for the publication of the Kenya Vision 2030 which sets out the country's "new development blueprint to transform Kenya into a newly industrializing, middle-income country providing a high quality life to all its citizens by the year 2030". The Vision and its attendant Medium Term Plan are very clear on the importance of devolved institutions and funding flows in the attainment of the national objectives at local level. As the main devolved funding mechanism LATF clearly has a significant role to play in the achievement of the Vision 2030.

To this end I am pleased to report that 2007/08 also saw the completion of the Strategic Plan for the LATF Advisory Committee. This plan is totally consistent with the Vision 2030 and will guide the work of the Committee with particular emphasis on strengthened institutional structures for the Fund, improved monitoring and evaluation of project implementation, greater funding flows, more focus on performance improvement, and improved visibility of the Fund. The development of the Plan marks a milestone in the history of the Fund and it will be pursued assiduously.

As part of the implementation of the Plan which I had the honour to personally present to the Deputy Prime Minister and Minister for Local Government, and the Minister for Finance, proposals have been made to the Government for the amendment of the LATF Act, its Regulations and Cap 265. I believe that these will make the Fund more effective in its application and impact.

I wish to record my appreciation of the efforts of all my fellow members of the LATF Advisory Committee who have throughout the year provided major inputs into the

development of our initiatives. I would, however, particularly wish to recognise the efforts of Ms. Rhoda Muriungi and Mr. Nderitu Wachira., who have respectively chaired sub committees on legal amendments and the strategic plan.

Mr. Solomon Boit provided tireless support as the Officer Administering the Fund over a number of years and while passing on the thanks of the Committee for his efforts during his tenure of the position, I also welcome Mr Sammy Kirui, who replaced him as Permanent Secretary in the Office of the Deputy Prime Minister and Ministry of Local Government, in April 2008.

Finally, I 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**

I was appointed to my current position as Permanent Secretary in the Office of the Deputy Prime Minister and Ministry of Local Government in April 2008 and with this position came the responsibility for the administration of the LATF. I have been fortunate that I have inherited systems for the operation of the Fund that were developed and fine tuned by my predecessors and are working smoothly. I wish therefore to acknowledge their work in bringing the administration of the LATF to its current status as a fully operational fiscal transfer mechanism.

This does not mean that no issues remain to resolve with respect to the Fund and the Local Authorities. The LATF Impact Study and the LATF Advisory Committee's Strategic Plan have pointed out many of these issues and the way forward in addressing them. The Office of the Deputy Prime Minister and Ministry of Local Government is committed to the implementation of these recommendations and this report indicates a number of steps that have already been taken.

The Annual Report for 2007-2008 identifies a number of areas of continuing progress in achieving the Fund's objectives including sustained growth in collection of local revenues, higher levels of capital investment in larger projects, and increased debt reduction expenditure, demonstrating that the mechanisms put in place continue to facilitate change in the Local Authorities. There are, however, two key areas that need to be addressed if we are to have credible local authorities to which increased responsibilities can be devolved. These are the issues of debt resolution and project implementation.

Under the LATF Regulations, Local Authorities must have eliminated their outstanding debt by 2009-10 to continue to qualify for transfers under the Fund. This deadline has already been extended from 2004 and we have no plans to propose a further extension. I recognise that a number of Local Authorities have reduced their debt burden very significantly and others have seen the effect of their repayments nullified by penalties and interest charges. We are working to identify the amounts involved and to establish modalities to assist in breaking the cycle of debt. At the end of the day, however, it is up to the Local Authorities to meet the 2009-10 deadline.

The issue of low levels of project implementation remains a thorny issue and we continue to see Local Authorities planning and budgeting for too many small and underfunded projects, resulting in low levels of implementation. We are finalising the development of instruments to address this and to reward better project planning and implementation, as well as improved monitoring and evaluation of project completion and funds usage.

As the Officer Administering the Fund, and 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 realising Results for Kenyans.



**Sammy Kirui, MBS**  
**Permanent Secretary**  
**Office of the Deputy Prime Minister and Ministry of Local Government**

# LATF Advisory Committee Members



**Mr. Sammy Kirui, C.B.S.**  
Permanent Secretary  
Office of the Deputy Prime Minister &  
Ministry of Local Government  
Officer Administering the Fund



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



**Mr. Reuben Rotich, C.B.S.**  
Rep. Permanent Secretary  
Office of the Deputy Prime Minister &  
Ministry of Local Government



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



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



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



**Mrs. Angeline Hongo**  
Programme Co-ordinator, KLRP,  
Office of the Deputy Prime Minister &  
Ministry of Local Government, Member



**Mr. Enosh Onyango**  
Ag. Director, Urban Development Dept.  
Office of the Deputy Prime Minister &  
Ministry of Local Government, Member



**Mrs. Ruth Kiiru**  
Director, Local Authorities Inspectorate  
Office of the Deputy Prime Minister &  
Ministry of Local Government, Member



**Mr. Justus Nyamunga**  
Director  
Economic Affairs Dept.  
Ministry of Finance, Member



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



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



**Mr. Kasembeli W. Nasiuma**  
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 Co-ordinator, KLGRP  
Office of the Deputy Prime Minister &  
Ministry of Local Government



Mrs. Alice Oyalo  
Programme Officer, KLGRP  
Office of the Deputy Prime Minister &  
Ministry of Local Government



Mr. Micah Kilonzo  
Programme Officer, KLGRP  
Office of the Deputy Prime Minister &  
Ministry of Local Government



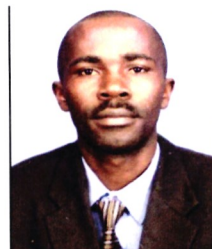
Mr. Benson Ronoh  
Programme Officer, KLGRP  
Office of the Deputy Prime Minister &  
Ministry of Local Government



Mr. Marthin Anyango  
Programme Officer, KLGRP  
Office of the Deputy Prime Minister &  
Ministry of Local Government



Mr. Robinson Otundo  
Programme Officer, KLGRP  
Office of the Deputy Prime Minister &  
Ministry of Local Government



Mr. Allan Bururia  
Programme Officer, KLGRP  
Office of the Deputy Prime Minister &  
Ministry of Local Government



Mr. Joseph Ngugi  
Senior Economist  
Ministry of Finance

# Executive Summary

## 1. Introduction

The financial year 2007-08 was the Local Authorities Transfer Fund's (LATF) ninth year of operation, and it has been firmly established as the main fiscal transfer mechanism to Local Authorities in Kenya channelling significant resources to the local level and providing a framework for the facilitation of performance improvement.

While the LATF has been the catalyst for improved performance in local authorities (LAs), and the progress made should not be underestimated, there still remain areas of concern in LA performance. These are highlighted in this report 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 2007-08 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. Key Achievements in 2007-08

### 2.1 LATF Allocations

The amount of LATF allocated for disbursement to the LAs increased from KSh 7.5 billion in 2006-07 to KSh 8.25 billion in 2007-08.

### 2.2 Penalties

The number of councils incurring penalties for the late delivery of their LATF submissions has risen to 26 from 7 in 2006-07 mainly as a result of the late submission by 16 LAs of abstracts of accounts which were due on 31<sup>st</sup> December 2007. Many LAs claimed to have had problems in delivering on time because of the post election violence. The Advisory Committee resolved however that these problems were only incurred because of poor management planning as they were planning to deliver the submissions on the due date rather than in good time before so as to cater for unexpected eventualities.

### 2.3 LATF Advisory Committee Strategic Plan

The Advisory Committee completed the development of a strategic plan in February 2008 in order to direct its future activities and to measure progress. The Plan was separately presented to the Deputy Prime Minister and Minister for Local Government, and to the Minister for Finance.

### 2.4 Local Revenues

The unaudited returns submitted by the LAs indicate that Local Revenues have increased by 11.6% to KSh 13.7 billion, out of total revenues of KSh 23.4 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 41% from 40% as a result of the 16.7% increase in all transfers from Central Government in 2007-2008.

## **2.5 Expenditure**

Expenditure has overall been constrained within budgetary limits, and capital expenditure has increased by 13% to Ksh 3.5 billion, but remains unchanged from 2006-07 as a percentage of total expenditure at 15.3%.

Payments for debt resolution have increased by 27.5% from KSh 3.3 billion to KSh 4.2 billion, amounting to 18.4% of total LA expenditure compared to 16.4% in 2006-2007. This has not however resulted in a drop in the total debt outstanding.

## **3. Issues Arising in 2007-08**

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 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.

### **3.2 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 have been 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.

### **3.3 Debt Resolution**

While LAs have reported a 27.5% increase in payments for debt resolution the amount outstanding at 30<sup>th</sup> June 2008 is KSh 13.6 billion which is 4.7% higher than at 30<sup>th</sup> June 2007 (KSh 12.9 billion). The 13 most indebted LAs make up 84% of the debt and the debt of the remaining LAs has in fact fallen by 13.6%. The City Council of Nairobi now represents 54% of the total debt outstanding (2006-07, 48%).

The requirement under the LATF Regulations for Local Authority debt to be eradicated by 30<sup>th</sup> 2009-10, for LATF transfers to continue to be received makes it imperative for all Local Authorities, but especially the City Council of Nairobi and the other highly indebted councils, to plan to meet this deadline.

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

### **3.4 Deficit Budgeting**

Analysis of the returns received from Local Authorities indicates that total planned expenditure exceeds total planned revenue for 2008-09 by some Ksh 2.9 billion with nearly half (84) of the Local Authorities having prepared deficit budgets for 2008-09. This is contrary to the provisions of the Local Government Act, Cap 265, and is being investigated by the Office of the Deputy Prime Minister and Ministry of Local Government.

### **4. Conclusion**

The review of the returns for 2007-08 submitted by the LAs demonstrate important advances including:

- Local revenue collections continue to grow.

- Continuing maintenance of expenditure within overall budget levels,

- High levels of capital and debt resolution payments.

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

- The fact that nearly half the LAs have budgeted for more expenditure than revenue in 2008/09

- The increasing debt burden of the City Council of Nairobi and some other LAs make it unlikely that many LAs will meet the LATF condition of eradication of outstanding debt by 2009-10.

- The need for improved reporting and monitoring of Capital Projects

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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.”

The financial year 2007-08 was the Local Authorities Transfer Fund’s (LATF) ninth year of operation, and it has been firmly established as the main fiscal transfer mechanism to Local Authorities in Kenya channelling significant resources to the local level and providing a framework for the facilitation of performance improvement.

While the LATF has been the catalyst for improved performance in local authorities (LAs), and the progress made should not be underestimated, there still remain areas of concern in LA performance. These are highlighted in this report together with the achievements 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 2007-08 and the annexes include a description of the Fund and its procedures, as well as details of the LATF allocations, 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 management letter has been received from the auditor and responded to.

The unaudited accounts for 2007-08 were submitted to the Controller and Auditor General before 30<sup>th</sup> September 2008 and may be summarised as follows:

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

	KSh	Ksh
<b>Fund Balance Brought Forward 1<sup>st</sup> July 2007</b>		<b>2,720,201,277</b>
<b>Add Share of Income Tax Collections for the Year</b>		<b>8,872,122,900</b>
		<b>11,592,324,177</b>
<b>Less Disbursed to Local Authorities re 2006/07</b>	599,626,880	
<b>Less Disbursed to Local Authorities re 2007/08</b>	8,169,471,701	
<b>Less Administrative Costs</b>	11,750,000	
		<b>8,780,848,581</b>
<b>Fund Balance Carried Forward 30<sup>th</sup> June 2008</b>		<b>2,811,475,596</b>

The opening balance differs from the amount previously reported as a result of a correction during the audit of the amount receivable in 2006-07 as share of the income tax collections.

The total disbursed to LAs in 2007/08 differs from the amounts reported in this report as received by LAs because 15 payments, due at the end of April 2008, totalling Ksh 62,085,227 were delayed by operational problems and paid in July 2008. These operational problems have now been resolved. The delayed transfers have however been included in the LA revenues for 2007-08 in line with the accruals concept and to facilitate comparison.

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

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

The LATF Advisory Committee met on a quarterly basis to transact routine business with regard to the maintenance and operations of the Fund. It also met in sub committees and as a full committee to prepare the proposed amendments to the legislation, and to develop the Strategic Plan of the LATF Advisory Committee.

#### **3.2 LATF Impact Study**

A study commissioned by the Office of the Deputy Prime Minister and Ministry of Local Government (ODPM & MoLG) on the impact of LATF<sup>2</sup> was submitted by the Consultant in May 2007 and implementation of the major recommendations commenced in 2007-08. While the study found that the introduction of LATF has had a positive impact on Local Authority performance it made a number of recommendations for improvements to the Funds structure and management which included:

##### **Service Delivery**

- Redefine capital development projects that the LAs should support to avoid fragmentation and duplication of projects. All projects must be planned, budgeted and fully financed for completion within the planned period with clear milestones for annual outcomes using guideline costs provided by ODPM & MoLG
- All LAs to prepare physical development plans
- ODPM & MoLG to facilitate the restructuring of the LAs to attract and retain

<sup>2</sup> An Independent Study on the Local Authorities Transfer Fund, Syagga and Associates Ltd for KLGRP, May 2007

establish with statutory creditors and LAs the amounts outstanding for each LA. The LAs are being assisted to include these agreed balances in revised debt reduction plans.

- The same consultant will prepare proposals for submission to the Government setting out ways that the debt burden of LAs can be mitigated.

### **LATF Impact**

- An impact study on LASDAP has been carried out and its recommendations are currently being implemented.

### **Monitoring and Support**

- LATF Monitoring field visits have been made by ODPM & MoLG teams to review the use that LAs make of the LATF funds. The report of their findings has been submitted to the Permanent Secretary ODPM & MoLG.

### **3.6 Allocations made**

The total allocation from the Fund to Local Authorities for 2007-2008 was Ksh 8,250,000. This continues the rising trend of allocations from the LATF to LAs since its inception.

<b>Year</b>	<b>Ksh Billions</b>
1999/00	1.00
2000/01	2.30
2001/02	3.00
2002/03	3.00
2003/04	3.75
2004/05	4.00
2005/06	5.00
2006/07	7.50
2007/08	8.25

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.

The total allocation for 2008/09 will be Ksh 9,250,000,000.

### **3.7 Penalties**

In FY 2007-08, 26 LAs submitted documents late, as compared to 7 in 2006-07. This resulted in a loss of Ksh 18.4 million (2006-07 Ksh 39.3 million), about 0.2% of the total LATF allocation. Table 1 below summarises those penalised for late submissions in FY 2007-08.

**TABLE 1: LOCAL AUTHORITIES FOR LATE LATF SUBMISSIONS  
(FY 2007-08)**

<b>No.</b>	<b>Local Authority Name</b>	<b>Allocation for Year</b>	<b>Total Penalty</b>	<b>Late Documents</b>
1	Town Council of Bondo	10,754,257	129,051	Revenue Enhancement Plan
2	Town Council of Burnt Forest	8,494,565	764,511	Budget
3	Town Council of Funyula	5,285,883	126,861	Abstracts of Accounts Revenue Enhancement Plan
4	County Council of Homa Bay	42,515,485	3,826,394	Budget
5	Municipal Council of Kehancha	34,108,200	3,069,738	Budget
6	Municipal Council of Limuru	15,952,967	191,436	Abstracts of Accounts
7	Town Council of Litein	17,321,049	207,853	Abstracts of Accounts
8	Municipal Council of Lodwar	16,888,595	1,519,974	Budget
9	Town Council of Luanda	18,002,292	216,028	Abstracts of Accounts
10	Town Council of Malaba	11,176,110	134,113	Abstracts of Accounts
11	Town Council of Malakisi	10,094,703	121,136	Abstracts of Accounts
12	Town Council of Maralal	14,562,302	174,748	Abstracts of Accounts
13	Municipal Council of Meru	31,971,686	2,877,452	Budget
14	Town Council of Nambale	6,559,563	78,715	Abstracts of Accounts
15	County Council of Nandi	80,994,101	971,929	Abstracts of Accounts
16	Town Council of Nyamira	18,224,088	656,067	Actual Income and Expenditure Debtors and Creditors Statement Abstracts of Accounts
17	County Council of Nyando	42,702,064	512,425	Revenue Enhancement Plan
18	County Council of Samburu	32,043,423	384,521	Abstracts of Accounts
19	County Council of Siaya	59,042,748	708,513	Abstracts of Accounts
20	Town Council of Sirisia	5,862,576	140,702	Abstracts of Accounts Revenue Enhancement Plan
21	Town Council of Sotik	6,112,397	550,116	Budget
22	Town Council of Taveta	16,775,513	201,306	Abstracts of Accounts
23	County Council of Teso	27,094,648	325,136	Abstracts of Accounts
24	Town Council of Ukwala	10,456,869	125,482	Revenue Enhancement Plan
25	Town Council of Wote	14,236,078	341,666	Actual Income and Expenditure Debtors and Creditors Statement
26	Town Council of Yala	7,266,616	87,199	Abstracts of Accounts
			<b>18,443,072</b>	

Of these LAs the Municipal Council of Kehancha and the Town Council of Malakisi were also penalised in 2007-08. 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 increase in the numbers of LAs incurring penalties largely arose from the late submission by 16 LAs of abstracts of accounts which were due on 31<sup>st</sup> December 2007. Many LAs claimed to have had problems in delivering on time because of the post election violence. The Advisory Committee resolved however that these problems were only incurred because of poor management planning as they were planning to deliver the submissions on the due date rather than in good time before so as to cater for unexpected eventualities.

Each of the penalised LAs has been written to and reasons given for the penalty, with advice as to how these should be avoided in future. In addition ODPM and MoLG has disciplined those officers responsible.

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

### 3.8 Disbursements to Local Authorities

In FY 2007-08 the amounts due for disbursement to LAs were as follows:

DATE PAYMENT DUE	% OF TOTAL	AMOUNT GROSS Ksh	AMOUNT NET OF PENALTIES Ksh
30 <sup>th</sup> September 2007	45%	3,712,500,000	3,703,043,858
31 <sup>st</sup> January 2008	39%	3,217,500,000	3,208,122,154
30 <sup>th</sup> April 2008	16%	1,320,000,000	1,320,390,910
		<b>8,250,000,000</b>	<b>8,231,556,922</b>

Following previous delays in the January disbursement because of the need for LATF funds to build up from Income Tax receipts, it was agreed that in respect of the 2007/08 allocations and henceforth the disbursement in respect of the LASDAP should be in future paid in April. This reduced the January percentage from 47% to 39% and increased the April payment percentage to 16% from 8%.

- The first disbursement was made in early October 2007.
- The second disbursement due on 31<sup>st</sup> January 2008 was made late because the decision was made by the LATF Advisory Committee that there should be no distribution of funds while the post election violence was continuing, adversely affecting the operations of the LAs.. This was finally made in March 2008.
- The third disbursement was made on 30<sup>th</sup> April 2008.

## 4 LOCAL AUTHORITY FY 2007-08 FINANCIAL PERFORMANCE REVIEW

In this chapter the budgets and performance of the Local Authorities are 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 ODPM &

ODPM & 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 2007-08, the Central Government allocated Ksh 8.25 billion to LAs through the LATF. LAs also planned to receive Ksh 640 million through the Road Maintenance Levy Fund (RMLF), for a total from the central government of Ksh 8.9 billion. In addition, LAs planned to mobilize Ksh 13.9 billion in local own source revenues. The total combined planned revenues for FY 2007-08, as contained in the budget estimates was Ksh 22.8 billion.

**TABLE 2: LOCAL AUTHORITY REVENUE STRUCTURE:  
PLANNED AND REPORTED ACTUALS FY 2007-08, PLANNED FY 2008-09 (KSH)**

Revenue Sources	Planned 2007-08	Actual 2007-08	% Realised	Planned 2008-09	% Increase Planned
LATF	8,250,000,000	8,231,556,930	99.7%	9,250,000,000	12%
RMLF	640,128,180	1,484,617,860	231.9%	2,528,668,141	70%
<b>SUBTOTAL REVENUES FROM CG</b>	<b>8,890,128,180</b>	<b>9,716,174,790</b>	<b>109.2%</b>	<b>11,778,668,141</b>	<b>21%</b>
CILOR	417,476,057	326,520,455	78.2%	488,190,469	50%
Property Rates	3,328,865,164	3,066,646,248	92.1%	3,154,164,746	3%
SBP	1,959,687,981	2,232,149,672	113.9%	1,931,817,850	(13%)
Vehicle Parking	1,770,106,055	1,451,628,883	82.0%	1,339,169,436	(8%)
Markets Fees	1,154,272,011	1,091,995,716	94.6%	1,034,246,436	(5%)
Plot Rents	302,003,968	197,866,584	65.5%	271,028,043	37%
Water & Sewerage Fees	185,032,836	392,177,210	212.0%	243,655,578	(38%)
Cess Receipts	621,214,553	755,108,455	121.6%	611,924,343	(19%)
Game Park Fees	734,155,929	884,426,088	120.5%	985,161,496	11%
House Rents	628,195,864	160,266,792	25.5%	393,405,451	145%
Others	2,771,473,543	3,157,400,632	113.9%	2,419,839,137	(23%)
<b>SUBTOTAL LOCAL REVENUES</b>	<b>13,872,483,961</b>	<b>13,716,186,735</b>	<b>98.9%</b>	<b>12,872,602,985</b>	<b>(6%)</b>
<b>TOTAL CENTRAL &amp; LOCAL</b>	<b>22,762,612,141</b>	<b>23,432,361,525</b>	<b>102.9%</b>	<b>24,651,271,126</b>	<b>5%</b>

The overall performance in actual revenues against planned is again satisfactory with total realisation being 103%. Local revenues have however not achieved planned levels particularly in the case of CILOR, vehicle parking, market fees and house rents. This is largely expected given the disruptive effects of the post election violence in the first quarter of calendar year 2008.

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

- The much higher than planned actual RMLF arises from a generally higher than expected transfer across the qualifying councils but City Council of Nairobi received an additional Ksh 450 million and a further 6 LAs received a further 219 million. This reflects the greater numbers of LAs meeting Roads Board conditionalities with focussed support from ODPM & MoLG.
- 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 reported by LAs is in excess of Ksh 4 billion. A committee, chaired by the ODPM & MoLG and with members representing the relevant ministries and stakeholders, is completing its work to reconcile the different claims and to establish the current amounts due and the arrears.
- City Council of Nairobi planned an increase of over Ksh 300 million in house rents for 2007-08, giving a total of some Ksh 480 million expected. In effect this was reported as nil actual revenue because it was believed to have been included under miscellaneous income.
- 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 large increase of Ksh 533 million against the plan for 2007-08 arises from City Council of Nairobi which includes Ksh 505 million in new borrowings against this head together with Ksh 490 million in other additional miscellaneous income including house rent income.

**TABLE 3: RELATIVE CONTRIBUTION OF OWN REVENUES BY LOCAL AUTHORITY TYPE, FY 2007-08 (PERCENTAGES)**

Revenue Source	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Average
CILOR	3	3	2	1	2
Property Rates	30	27	4	5	22
SBP	13	18	21	19	16
Vehicle Parking	11	14	21	2	11
Markets Fees	6	10	15	8	8
Plot Rents	0	1	5	4	1
Water & Sewerage Fees	0	5	1	0	2
Total Cess Receipts	0	3	12	19	6
Game Park Fees	0	0	0	30	6
House Rents	0	3	2	1	1
Others	37	17	16	11	24
<b>Total Own Revenues</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

% of Total Own Revenues	42	31	5	21	100
% of Total Revenues	34	30	7	29	100
% of Total No. of LAs	1	26	35	38	100

The results above are largely as would be expected with city and municipal councils getting their major sources of income from property rates, vehicle parking and single business

permit. Urban councils also earn considerable amounts under others where the sundry fees and charges such as billboard and planning fees are included.

City Council of Nairobi has increased its share of total own revenues from 39% to 42% because of the increase in other income whose contribution has increased from 21 to 37% of Council income.

While Town Councils represent 35% of the LAs by number, they only collect 5% of local revenues and 7% 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 30% 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 2003-04 TO FY 2007-08  
ACTUAL REVENUES (KSH MILLIONS)**

<b>Revenue Source</b>	<b>03/04</b>	<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>	<b>% Change on 06/07</b>
LATF	3,719	3,930	4,986	7,461	8,232	10.3%
RMLF	323	524	506	869	1,485	70.8%
<b>Subtotal CG Transfers</b>	<b>4,042</b>	<b>4,453</b>	<b>5,492</b>	<b>8,329</b>	<b>9,716</b>	<b>16.7%</b>
CILOR	365	270	300	327	327	(0.1%)
Property Rates	2,028	1,840	2,497	2,986	3,067	2.7%
SBP	1,572	1,674	1,736	1,963	2,232	13.7%
Vehicle Parking	615	973	1,128	1,300	1,452	11.7%
Market Fees	706	701	832	950	1,092	14.9%
Plot Rents	166	163	169	202	198	(2.0%)
Water & Sewerage Fees	1,767	535	472	518	392	(24.3%)
Total Cess Receipts	440	494	569	569	755	32.7%
Game Park Fees	458	688	729	1,011	884	(12.5%)
House Rents	386	314	314	308	160	(48.0%)
Others	994	843	1,367	2,156	3,157	46.4%
<b>Subtotal LA Revenues</b>	<b>9,497</b>	<b>8,495</b>	<b>10,112</b>	<b>12,289</b>	<b>13,716</b>	<b>11.6%</b>
<b>Total Central and Local</b>	<b>13,538</b>	<b>12,948</b>	<b>15,604</b>	<b>20,619</b>	<b>23,432</b>	<b>13.6%</b>
Increase in CG Transfers	32.7%	10.2%	23.3%	51.7%	16.6%	
Increase in LA Revenues	4.4%	-10.6%	19.0%	21.5%	11.6%	
Increase in Total Revenues	11.5%	-4.4%	20.5%	32.1%	13.6%	
<b>Total GoK Recurrent Revenue</b>	<b>254,696</b>	<b>285,823</b>	<b>313,448</b>	<b>376,039</b>	<b>432,219</b>	<b>14.9%</b>
CG Transfers as a %	1.60%	1.60%	1.80%	2.20%	2%	
<b>Inflation Rate</b>	<b>11.6%</b>	<b>10.3%</b>	<b>12.1%</b>	<b>11.1%</b>	<b>29.3%</b>	
<b>CG Transfers as a % of total LA Revenue</b>	<b>30%</b>	<b>34%</b>	<b>35%</b>	<b>40%</b>	<b>41%</b>	

The following salient points can be derived from this table:

- The share of the total Government revenues going to LAs remains a relative small proportion of the Government budget, as the proportion of Income Tax revenue for LATF remains the same and the level of responsibilities assigned to LAs has not changed.
- The growth in local revenues has slowed compared to previous years though it still remains positive. The growth however is less than half of the rate of inflation, which will put great pressure on LA expenditure budgets.
- While the events following the December 2007 elections affected all revenue sources the game park fees were particularly hard hit.
- Central Government transfers represent 41% of the total LA revenues, marginally up against the 40% recorded in 2006-07.

#### 4.2 Local Authority Expenditure

LA expenditure for 2007-08 is set out in Table 5 below comparing actual incurred to the plan for the year and the amount planned for 2008-09.

**Table 5: Local Authority Expenditure Structure:  
PLANNED AND REPORTED ACTUALS FY 2007-08, PLANNED FY 2008-09 (KSH)**

Expenditure Classification	Planned 2007/08	Actual 2007/08	Actual % of Planned	Planned 2008/09	Increase %
Civic Expenses	1,272,408,562	1,236,122,400	97.1%	1,854,844,464	50.1%
Personnel	9,867,430,583	9,046,761,118	91.7%	10,263,826,269	13.5%
Operations	3,842,379,752	4,007,914,652	104.3%	4,483,929,080	11.9%
Maintenance	1,140,043,081	807,232,604	70.8%	3,054,675,702	278.4%
<b>Total Recurrent Expenditure</b>	<b>16,122,261,978</b>	<b>15,098,030,774</b>	<b>93.6%</b>	<b>19,657,275,515</b>	<b>30.2%</b>
Capital Expenditure	3,746,064,394	3,469,105,832	92.6%	4,807,362,794	38.6%
Debt Resolution	3,200,041,198	4,228,704,252	132.1%	3,105,271,937	(26.6%)
Loan Repayments	11,375,704	13,020,955	114.5%	6,484,576	(50.2%)
<b>TOTAL EXPENDITURE</b>	<b>23,079,743,273</b>	<b>22,808,861,813</b>	<b>98.8%</b>	<b>27,576,394,822</b>	<b>20.9%</b>

Overall the LA actual expenditure is in line with their plans with a small overall adverse variance of 1.2% (2006-07 surplus of 13%). More detailed analysis, however, suggests that budget classification, reporting and execution still require improvement as described below:

- Civic and Personnel expenses have reversed a trend in recent years of being over budget indicating more realistic budgeting and better budgetary control.

The actual expenditure 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 301 million.

It should also be noted that the actual figures for 2007-08 for Civic and Personnel expenses combined represent 45% of total expenditure and are therefore well within the LATF budgetary condition for the year being less than 55%. However deeper analysis indicates that nearly half (80) of the 175 LAs have more than 45% of their

expenditure on Civic and Personnel, and 46 LAs have more than 50% with Embu Municipal topping the list with 70%. This indicates that conditionalities on budgeted expenditure levels may not lead to improvements in ratios of actual expenditure.

- The 30% adverse variance against plan in the area of maintenance expenses continues a trend in recent years of under expenditure on maintenance though the variance is lower than 2006-07, when only 66.6% of the budget was actually spent.
- 93% of the planned capital expenditure was spent in the year compared to 81 and 87% in 2005-06 and 2006-07 respectively. This improvement is against a background of the postponement of the January LATF release following the December 2007 elections (see para 3.7) and the disruption in activities during this period.

It should also be noted that the actual capital expenditure of Ksh 3.469 billion represents 70% of the LATF service delivery component for the year which is comfortably in excess of the budgetary condition of 65%.

The key concern here is in the planned expenditure for 2008-09 where very significant increases are expected in all areas, but especially in the area of civic expenses, where provision has been made for large increases in the rates of Councillor allowances, and maintenance, which, while welcome, is probably unlikely to be achieved. Of the total planned maintenance expenditure 34% is in respect of the City Council of Nairobi

The total Personnel and Civic expenses planned for 2008-09 remain within the LATF requirements, being 45% of total expenditure but this is only because total planned expenditure exceeds total planned revenue for 2008-09 by some Ksh 2.9 billion. Nearly half (84) of the LAs have budgeted for more expenditure than revenue for 2008-09 though the bulk of the total is made up by the following:

	<b>Local Authority</b>	<b>Total Revenue</b>	<b>Total Expenditure</b>	<b>Surplus/Deficit</b>
1	City Council of Nairobi	7,678,045,436	9,540,859,499	(1,862,814,063)
2	Municipal Council of Mombasa	2,026,902,115	2,344,407,177	(317,505,062)
3	Municipal Council of Nakuru	607,125,500	703,972,018	(96,846,518)
4	County Council of Baringo	72,526,775	121,077,064	(48,550,289)
5	Municipal Council of Eldoret	542,697,505	584,329,123	(41,631,618)
6	Municipal Council of Naivasha	117,943,557	148,725,617	(30,782,060)
7	County Council of Samburu	157,821,365	182,264,794	(24,443,429)
8	Town Council of Sotik	21,308,443	44,933,671	(23,625,228)
9	Municipal Council of Kericho	123,648,131	143,606,777	(19,958,646)
10	Municipal Council of Maua	41,528,810	59,301,382	(17,772,572)
	Others	13,261,723,490	13,702,917,700	(441,194,209)
	<b>TOTAL</b>	<b>24,651,271,127</b>	<b>27,576,394,822</b>	<b>(2,925,123,694)</b>

This deficit budgeting is extremely concerning as LAs are legally required to balance their budgets. It is anticipated that some of the smaller deficits will be covered by bank balances brought forward but this is unlikely to be the case where large deficits have been incurred. These must be investigated with the Provincial Budget Committees that approved the budgets, and the process tightened up, if there are to be truly realistic budgets.

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

**TABLE 6: RELATIVE EXPENDITURE PATTERN BY LA TYPE, FY 2007-08 (PERCENTAGES)**

<b>Expenditure Classification</b>	<b>Nairobi City Council</b>	<b>Municipal Councils</b>	<b>Town Councils</b>	<b>County Councils</b>	<b>Average</b>
Civic Expenditure	1%	4%	9%	12%	5%
LA Personnel	46%	43%	34%	30%	40%
LA Operations	12%	19%	18%	23%	18%
LA Maintenance	0%	5%	5%	6%	4%
<b>Total Recurrent Expenditure</b>	<b>59%</b>	<b>70%</b>	<b>66%</b>	<b>71%</b>	<b>66%</b>
Capital Expenditure	15%	14%	17%	17%	15%
Debt Resolution	26%	16%	17%	12%	19%
Loan Repayments	0%	0%	0%	0%	0%
<b>Total Expenditure</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>% of Total Expenditures</b>	<b>35%</b>	<b>30%</b>	<b>7%</b>	<b>28%</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>8,070</b>	<b>151</b>	<b>25</b>	<b>95</b>	<b>130</b>

Expenditure on personnel and civic expenditure falls between 42 and 47 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 9 to 12 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 15 percent on capital expenditures and about 15% on debt resolution, though the City Council of Nairobi has greatly increased the proportion of its expenditure on debt resolution and capital projects.

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 40% and 46% on these areas, against an overall average of 37%.

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 2003-04 ACTUAL EXPENDITURE (KSH MILLIONS)**

Expenditure Classification	03/04	04/05	05/06	06/07	07/08	% Change on 06/07
Civic Expenditure	712	833	1,102	1,315	1,236	(6.0%)
LA Personnel	4,399	5,770	6,138	7,830	9,047	15.5%
LA Operations	2,572	2,203	3,233	3,899	4,008	2.8%
LA Maintenance	718	563	628	723	807	11.7%
<b>TOTAL RECURRENT EXPENDITURE</b>	<b>8,401</b>	<b>9,369</b>	<b>11,101</b>	<b>13,767</b>	<b>15,098</b>	<b>9.7%</b>
Capital Expenditure	1,158	1,559	1,511	3,073	3,469	12.9%
Debt Resolution	554	2,202	2,268	3,317	4,229	27.5%
Loan Repayments	41	217	174	23	13	(43.4%)
<b>TOTAL EXPENDITURE</b>	<b>10,154</b>	<b>13,347</b>	<b>15,054</b>	<b>20,180</b>	<b>22,809</b>	<b>13.0%</b>

The increase in the amount spent on Personnel expenses reflects the fact that 2007-08 saw the full effect of the last Collective Bargaining Agreement entering the LAs' expenses. It also reflects the effect of a Ksh 300 million reduction in the amount of salary arrears from 2006-07.

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 2007-08 is 12% 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 2007-08. 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	2007/08						2008-09	
	Planned		Actuals		Realisation		Planned	
	No.	Amount Ksh	No.	Amount Ksh	No. %	Amt %	No.	Amount Ksh
Administrative Support	47	38,130,695	109	73,670,530	232	193	47	46,718,414
Bus Parks	57	44,355,169	67	66,554,973	118	150	104	67,076,824
Council Premises	133	182,091,421	109	97,766,497	82	54	165	913,351,736
Education	999	911,826,112	932	367,247,113	93	40	1,149	798,739,630
Equipment	125	413,976,746	114	79,032,589	91	19	143	134,089,314
Health	356	181,877,111	315	126,961,095	88	70	445	287,829,100
Housing	49	52,157,154	17	18,900,701	35	36	48	64,858,547
Markets	129	201,589,977	122	116,046,900	95	58	122	123,684,667
Public Lighting	90	86,970,888	77	145,207,492	86	167	102	124,666,133
Roads	457	431,885,158	662	1,287,840,532	145	298	464	618,704,717
Slaughter Slabs	20	16,929,757	11	3,413,282	55	20	25	85,239,888
Solid Waste	26	15,466,000	29	10,440,081	112	68	40	25,347,220

Project Type	2007/08						2008-09	
	Planned		Actuals		Realisation		Planned	
	No.	Amount Ksh	No.	Amount Ksh	No. %	Amt %	No.	Amount Ksh
Sports/Recreation	44	21,169,055	41	13,132,667	93	62	67	41,923,561
Vehicles	114	397,485,090	107	299,753,972	94	75	113	319,402,521
Water & Sanitation	589	443,474,811	521	295,067,990	88	67	697	443,234,805
Others	480	306,679,250	487	468,069,418	101	153	535	712,495,717
<b>Grand Total</b>	<b>3,715</b>	<b>3,746,064,394</b>	<b>3,720</b>	<b>3,469,105,832</b>	<b>100</b>	<b>93</b>	<b>4,266</b>	<b>4,807,362,794</b>

In FY 2007-08, LAs planned to spend Ksh 3.7 billion to fund 3,715 capital projects but in fact have reported spending Ksh 3.5 billion on 3,720 projects. In 2008-09 it is anticipated that capital expenditure will increase by 38% though the number of projects will only increase by 15%.

93% of the planned capital expenditure amount was realised on 100% of projects which is at first sight a satisfactory outturn for the year. The LAs are not, however, required to include in their final reports details of which projects have been actually completed and how much of the expenditure relates to projects planned but not completed in the previous year. The budget circular for 2007-08 required LAs to re-budget for projects planned in previous years but not completed, bringing forward unutilised resources. It is currently not clear how well this has been followed, though revised reporting forms require more information to be disclosed as to the levels of project completion.

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

**TABLE 9: ACTUAL CAPITAL EXPENDITURES DISTRIBUTION BY PROJECT TYPE FY 2007-08**

Project Type	Actuals		% Distribution		Average Project Cost
	No.	Amount Ksh	No.	Amount	Ksh
Roads	662	1,287,840,532	18%	37%	1,945,378
Others	487	468,069,418	13%	13%	961,128
Education	932	367,247,113	25%	11%	394,042
Vehicles	107	299,753,972	3%	9%	2,801,439
Water & Sanitation	521	295,067,990	14%	9%	566,349
Public Lighting	77	145,207,492	2%	4%	1,885,812
Health	315	126,961,095	8%	4%	403,051
Markets	122	116,046,900	3%	3%	951,204
Council Premises	109	97,766,497	3%	3%	896,940
Equipment	114	79,032,589	3%	2%	693,268
Administrative Support	109	73,670,530	3%	2%	675,876
Bus Parks	67	66,554,973	2%	2%	993,358
Housing	17	18,900,701	0%	1%	1,111,806
Sports/Recreation	41	13,132,667	1%	0%	320,309
Solid Waste	29	10,440,081	1%	0%	360,003
Slaughter Slabs	11	3,413,282	0%	0%	310,298
<b>GRAND TOTAL</b>	<b>3,720</b>	<b>3,469,105,832</b>	<b>100%</b>	<b>100%</b>	<b>932,555</b>

The table indicates that 61% of the capital expenditure (65% 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 10% (10% by number). Vehicles and Equipment make up 11% of the expenditure (6% by number) and only 5% (6% by number) is in respect of Council Premises and Administration. The final 13% by amount and number is however 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 entail small project sizes and means that there are not funds available for them to be completed in one year. Regulations have been drafted to reduce the number of projects to be planned and budgeted.

It should be noted however the cost per project has increased on average by 22% from Ksh 765,393 in 2006-07 to Ksh 932,555, suggesting that increasingly large project sizes are being implemented.

As noted in previous reports 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 the rewarding of completion remains 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 2009-10. 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 again from Ksh 12.9 to 13.6 billion which is disappointing and means that for many LAs the 2009-10 target will be met. The bulk of the increase however again comes from the City Council of Nairobi and the remaining LAs have in fact reported a small decrease in the balance owing.

It again appears that the debt resolution payments being made by Local Authorities in 2007-08 totalling Ksh 4.3 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, 2008**

	Name of Council	2007/08			2006/07			Increase
		KSh	%	Cumulative %	KSh Million	%	Cum %	%
1	Nairobi City	7,240,588,392	53.4	53.4	6,177	47.7	47.7	17.2
2	Mombasa Municipal	2,024,403,191	14.9	68.4	2,066	16.0	63.7	(2.0)
3	Kisumu Municipal	411,496,555	3.0	71.4	529	4.1	67.8	(22.2)
4	Nakuru Municipal	311,990,062	2.3	73.7	333	2.6	70.4	(6.2)
5	Kitale Municipal	244,484,652	1.8	75.5	167	1.3	71.7	46.6
6	Nanyuki Municipal	231,429,000	1.7	77.2	6	0.0	71.7	3757.2
7	Kisumu County	175,314,384	1.8	79.0	175	1.4	73.0	0.2
8	Kisii Municipal	149,273,358	1.1	80.1	2	0.0	73.1	7363.7
9	Nakuru County	135,157,889	1.0	81.1	157	1.2	74.3	(13.9)
10	Nyando County	128,530,908	0.9	82.1	73	0.6	74.8	76.1
11	Gusii	114,307,067	0.8	82.9	115	0.9	75.7	(0.6)
12	Vihiga Municipal	92,464,134	0.7	83.6	133	1.0	76.8	(30.5)
13	Eldoret Municipal	59,032,127	0.4	84.0	420	3.2	80.0	(85.9)
	Others	2,235,962,611	16.0	100.0	2,587	20.0	100.0	(13.6)
	<b>Total</b>	<b>13,554,434,330</b>	<b>100</b>		<b>12,940</b>	<b>100.0</b>		<b>4.7</b>
	<b>Total excl Nairobi</b>	<b>6,313,845,938</b>	<b>46.6</b>		<b>6,763</b>	<b>52</b>		<b>(7.1)</b>

The 4.7% increase in the amount of outstanding debt reported totally arises as a result of the amount owing by Nairobi City Council which has grown by 17% and now represents more than half of the total outstanding from all LAs. As a result of this the share of the total owed by the 13 most indebted LAs has now risen to 84% from 80% in 2006-07 of which 3 LAs make up 71% of the debt (previously 68%).

In addition to the 10 most indebted LAs the Municipal Councils of Eldoret and Vihiga and the County Council of Gusii have been detailed above, as they were included in the ten most indebted LAs for 2006-07. The sharp fall in the indebtedness of Eldoret is almost certainly the result of a reporting error as it is made up of a reduction of the amount owing to the Provident Fund from Ksh 90 million to Ksh 9,500, and a fall in Other Debt from Ksh 300 million to 22 million. Their expenditure returns only show Ksh 19 million as having been spent on debt resolution.

The amount of outstanding debt in the remaining 162 LAs has fallen by 14% and the average outstanding for each of these has been reduced to Ksh 13.8 million from Ksh 16.2 million.

The bulk of the City Council of Nairobi reported debt arises from five sources:

Ksh Millions	30/06/2008	30/06/2007	Increase
NSSF	1,231	1,298	(67)
Superannuation Fund	3,339	1,435	1,904
Provident Fund	1,343	1,375	(32)
Salaries Arrears	347	412	(65)
Pending Bills	599	1,175	(576)
Others	382	482	(100)
<b>Total</b>	<b>7,241</b>	<b>6,177</b>	<b>1,064</b>

**TABLE 11: PROFILE OF LOCAL AUTHORITY DEBT BY TYPE OF DEBT, JUNE 2004 TO JUNE 2008 (KSH MILLIONS)**

Debt Type	2004	2005	2006	2007	2008	% Change on 2007	% of Total
KRA	243	269	285	192	196	2%	1%
NSSF	364	417	518	1,628	1,530	(6%)	11%
NHIF	348	322	309	485	341	(30%)	3%
Superannuation Fund	1,996	1,990	2,325	2,233	4,059	82%	30%
Provident Fund	615	1,663	1,663	2,022	2,004	(1%)	15%
<b>Sub Total Statutory Creditors</b>	<b>3,566</b>	<b>4,661</b>	<b>5,100</b>	<b>6,560</b>	<b>8,129</b>	<b>29%</b>	<b>60%</b>
SACCO	382	837	824	379	685	81%	5%
Salary Arrears	1,195	920	1,367	1,725	1,424	(17%)	11%
Other Debts	8,290	3,805	3,267	4,276	3,317	(22%)	24%
<b>Grand Total</b>	<b>13,433</b>	<b>10,223</b>	<b>10,558</b>	<b>12,940</b>	<b>13,554</b>	<b>5%</b>	<b>100%</b>

Statutory creditors account for 60% of the outstanding debt, up from 51% as at June 2007. This results from the increase of Ksh 1.9 billion in the City Council of Nairobi's reported debt to the Superannuation Fund. The non statutory creditors have decreased to Ksh 5.4 billion from Ksh 6.4 billion.

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. It is also evident that long term borrowings are generally excluded from the returns. It should also be noted that the amounts shown are as reported by LAs and are not audited or harmonised with the creditors.

ODPM & MoLG is working with the support of consultants to establish the fully reconciled debt balances of Local Authorities and to identify measures that can be undertaken centrally to resolve the ongoing debt situation.

#### 4.5 Conclusion

The review of the returns for 2007-08 submitted by the LAs demonstrate important advances including:

- Local revenue collections continue to grow.
- Continuing maintenance of expenditure within overall budget levels,
- High levels of capital and debt resolution payments.

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

- The fact that nearly half the LAs have budgeted for more expenditure than revenue in 2008/09
- The increasing debt burden of the City Council of Nairobi and some other LAs make it unlikely that many LAs will meet the LATF condition of eradication of outstanding debt by 2009-10.
- The need for improved reporting and monitoring of Capital Projects

## **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 2007-2008

Annex 3: Individual LA profiles summarising the financial returns for 2007-2008 received.

Annex 4: Capital project information for 2007-2008

## **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>3</sup> In September 1999, the LATF Regulations<sup>4</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 2009-10.<sup>5</sup>

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

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

#### **2.1 Institutional Framework**

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

#### **2.2 Transparency**

The Fund operates in a transparent manner and the LATF allocations each year are published in the press and the Fund regularly publishes reports in the newspapers on the allocation

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<sup>3</sup> LATF Act, Article 4

<sup>4</sup> Legal Notice No. 142

<sup>5</sup> LATF Regulation 11(2)

criteria and conditions, and planned and actual disbursements. In addition, the Fund publishes this Annual Report that summarises the operations of the Fund and provides summary financial profile information on planned and actual revenues and expenditures for all LAs.

### **2.3 Administration Funding**

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

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

### **2.4 Monitoring of the LATF**

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

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

#### *2.4.1 Role of ODPM & 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.

ODPM & MoLG is responsible for providing monitoring and support activities to assist LAs to carry out their mandate of improved service delivery through training and technical assistance. For example, finance experts, engineers, economists, and planners provide a review and outreach function to support the development and implementation of budgets, projects, revenue enhancement plans, LASDAPs, etc.

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

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

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

### 2.4.3 *Information flows from LAs*

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

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

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

### 2.4.4 *Data management and analysis*

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

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

## **3 LATF in the Context of Fiscal Decentralisation**

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

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

The transfers from central government should have the following attributes:

- The amounts should be predictable. The LAs should know early in the annual planning cycle how much they should expect to receive and when. The actual transfers should be consistent with the forecasts so that projects can be planned and implemented in an orderly and timely manner.
- The allocations to each LA should be transparent. It should be clear as to why one LA has received a certain amount relative to another. This transparency is best exercised through the use of objective formula based systems for the allocation of the overall pool.

- The amount allocated to each LA should be equitable. The components of the allocation formula should be designed in such a way as to ensure that the funds are distributed on an equitable basis.
- LAs should have discretion over the use of the funds allocated, within national policies, in order that locally planned initiatives may be funded. This does not mean that the funds are required to be completely free of conditions. Central Government (CG) may impose broad conditions so as to ensure that national policies are followed.
- Transfers are a mechanism for encouraging improved performance by the recipients so that greater value for money is achieved and accountability is strengthened.

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

## **4 LATF Structure and Allocation Criteria**

### **4.1 Basic LATF Structure**

The LATF receives 5 percent of the national income tax revenue as stipulated by the LATF Act and the amount distributed has steadily increased over the years from Ksh 1 billion in FY 1999-2000, to Ksh 9.25 billion in FY 2007-2008, allocated to all 175 LAs based on a simple and objective formula. The funds are intended to supplement the financing of the services and facilities that LAs are required to provide under the LGA. More specifically, the LATF monies are to enable LAs to improve local service delivery, financial management and debt resolution.

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

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

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

### **4.2 LATF Distribution Criteria and Allocations for FY 2007-2008**

#### *4.2.1 Distribution Criteria*

The LATF distribution criteria are designed to allocate funds in a predictable, transparent and equitable manner. The allocations for FY 2007-08 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

#### 4.2.2 LATF Components

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

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

#### 4.2.3 Service Delivery Component

All LAs are required to submit budget estimates explaining how the LATF funds, in combination with the local own source, and other, revenues, are to be used. There were three general stipulations for FY 2007-08:

- 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.

#### 4.2.4 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>6</sup>.

There were five performance conditionalities for FY 2007-2008.

<b>Submission Date</b>	<b>Documents Required</b>
30 September 2007	A statement of receipts, payments, and balances for FY 2006-07 A statement of debtors and creditors for FY 2006-07 with an explanation of progress on meeting the previously signed debt reduction plan.
30 <sup>th</sup> November 2007	A Local Authorities Service Delivery Action Plan (LASDAP) documenting that the LA conducted a participatory planning process and identified a 3-year rolling programme of projects and activities—the first year of which was to be incorporated into the next year's budget
31 <sup>st</sup> December 2007	An Abstract of Accounts for FY 2006-07 to be submitted to the C&AG for audit. Copies to be submitted to ODPM & MoLG and MoF
28 <sup>th</sup> February 2008	A Revenue Enhancement Plan outlining how the LA was going to improve its revenue mobilisation during FY 2008-2009

<sup>6</sup> Legal Notice. No. 22 dated 22<sup>nd</sup> April 2004 and Gazette Notice No. 3040, dated 23<sup>rd</sup> April 2004 .

### **4.3 LATF Submission Penalties**

LAs that submit their required documents after the stipulated deadline, incur a penalty<sup>7</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.

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<sup>7</sup> Legal Notice No 22, dated 22<sup>nd</sup> April 2004

**Annex 2: LATF Allocations and Disbursements for FY 2007-2008 (Ksh)**

LA	Local Authority Name	Type	Service Delivery Account	Performance Account	Total LATF Allocation	Penalty	Amount Paid
1	Nairobi	City	919,079,295	612,719,530	1,531,798,825		1,531,798,825
6	Ahero	TC	9,836,617	6,557,745	16,394,362		16,394,362
11	Awendo	TC	15,038,837	10,025,891	25,064,728		25,064,728
16	Baringo	CC	27,869,578	18,579,718	46,449,296		46,449,296
21	Bomet	CC	36,260,084	24,173,390	60,433,474		60,433,474
26	Bomet	MC	6,688,738	4,459,158	11,147,896		11,147,896
31	Bondo	CC	24,033,053	16,022,036	40,055,089		40,055,089
36	Bondo	TC	6,452,554	4,301,703	10,754,257	129,051	10,625,206
41	Bungoma	CC	70,171,733	46,781,155	116,952,888		116,952,888
46	Bungoma	MC	21,537,284	14,358,189	35,895,473		35,895,473
51	Bureti	CC	23,380,873	15,587,248	38,968,121		38,968,121
56	Burnt Forest	TC	5,096,739	3,397,826	8,494,565	764,511	7,730,054
61	Busia	CC	29,937,537	19,958,358	49,895,895		49,895,895
66	Busia	MC	15,533,318	10,355,546	25,888,864		25,888,864
71	Butere-Mumias	CC	43,965,924	29,310,616	73,276,540		73,276,540
76	Chepareria	TC	2,042,920	1,361,946	3,404,866		3,404,866
81	Chogoria	TC	4,677,043	3,118,029	7,795,072		7,795,072
86	Chuka	MC	7,008,559	4,672,373	11,680,932		11,680,932
91	Eldama Ravine	TC	8,093,871	5,395,914	13,489,785		13,489,785
96	Eldoret	MC	75,226,502	50,151,001	125,377,503		125,377,503
101	Embu	CC	18,480,566	12,320,377	30,800,943		30,800,943
106	Embu	MC	16,385,669	10,923,779	27,309,448		27,309,448
111	Funyula	TC	3,171,530	2,114,353	5,285,883	126,861	5,159,022
116	Garissa	CC	33,053,219	22,035,479	55,088,698		55,088,698
121	Garissa	MC	24,274,671	16,183,114	40,457,785		40,457,785
126	Gucha	CC	33,289,076	22,192,717	55,481,793		55,481,793
131	Gusii	CC	32,327,435	21,551,623	53,879,058		53,879,058

LA	Local Authority Name	Type	Service Delivery Account	Performance Account	Total LATF Allocation	Penalty	Amount Paid
136	Homa Bay	CC	25,509,291	17,006,194	42,515,485	3,826,394	38,689,091
141	Homa Bay	MC	17,101,796	11,401,197	28,502,993		28,502,993
143	Ijara	CC	7,378,141	4,918,760	12,296,901		12,296,901
146	Isiolo	CC	20,716,253	13,810,835	34,527,088		34,527,088
151	Iten-Tambach	TC	5,482,775	3,655,183	9,137,958		9,137,958
156	Kabarnet	MC	6,566,464	4,377,642	10,944,106		10,944,106
161	Kajiado	TC	5,128,941	3,419,294	8,548,235		8,548,235
166	Kakamega	CC	50,927,072	33,951,382	84,878,454		84,878,454
171	Kakamega	MC	27,079,997	18,053,331	45,133,328		45,133,328
176	Kandara	TC	4,158,773	2,772,516	6,931,289		6,931,289
181	Kangema	TC	4,077,362	2,718,241	6,795,603		6,795,603
186	Kangundo	TC	23,264,357	15,509,571	38,773,928		38,773,928
191	Kapenguria	MC	10,917,928	7,278,619	18,196,547		18,196,547
196	Kapsabet	MC	13,433,072	8,955,381	22,388,453		22,388,453
201	Karatina	MC	3,835,427	2,556,951	6,392,378		6,392,378
206	Karuri	TC	17,720,568	11,813,712	29,534,280		29,534,280
211	Kehancha	MC	20,464,920	13,643,280	34,108,200	3,069,738	31,038,462
216	Keiyo	CC	13,107,899	8,738,600	21,846,499		21,846,499
221	Kendu Bay	TC	4,095,200	2,730,134	6,825,334		6,825,334
226	Kericho	MC	19,466,942	12,977,961	32,444,903		32,444,903
231	Keroka	TC	6,753,101	4,502,067	11,255,168		11,255,168
236	Kerugoya Kutus	MC	9,549,827	6,366,552	15,916,379		15,916,379
241	Kiambu	CC	37,312,046	24,874,698	62,186,744		62,186,744
246	Kiambu	MC	12,856,518	8,571,012	21,427,530		21,427,530
251	Kikuyu	TC	19,377,656	12,918,438	32,296,094		32,296,094
256	Kilifi	CC	52,766,119	35,177,413	87,943,532		87,943,532
261	Kilifi	TC	18,440,742	12,293,828	30,734,570		30,734,570
266	Kimilili	MC	11,615,282	7,743,521	19,358,803		19,358,803

LA	Local Authority Name	Type	Service Delivery Account	Performance Account	Total LATF Allocation	Penalty	Amount Paid
271	Kipkelion	TC	5,466,077	3,644,051	9,110,128		9,110,128
276	Kipsigis	CC	33,654,038	22,436,025	56,090,063		56,090,063
281	Kirinyaga	CC	46,071,752	30,714,501	76,786,253		76,786,253
286	Kisii	MC	15,361,863	10,241,242	25,603,105		25,603,105
291	Kisumu	CC	19,615,227	13,076,818	32,692,045		32,692,045
296	Kisumu	MC	98,427,128	65,618,086	164,045,214		164,045,214
301	Kitale	MC	30,356,011	20,237,341	50,593,352		50,593,352
306	Kitui	CC	40,595,030	27,063,353	67,658,383		67,658,383
311	Kitui	MC	19,933,224	13,288,816	33,222,040		33,222,040
316	Koibatek	CC	15,303,228	10,202,152	25,505,380		25,505,380
321	Kwale	CC	69,491,290	46,327,527	115,818,817		115,818,817
326	Kwale	TC	5,210,736	3,473,824	8,684,560		8,684,560
331	Laikipia	CC	24,702,950	16,468,634	41,171,584		41,171,584
336	Lamu	CC	13,972,882	9,315,254	23,288,136		23,288,136
341	Limuru	MC	9,571,780	6,381,187	15,952,967	191,436	15,761,531
346	Litein	TC	10,392,629	6,928,420	17,321,049	207,853	17,113,196
351	Lodwar	MC	10,133,157	6,755,438	16,888,595	1,519,974	15,368,621
356	Londiani	TC	6,084,595	4,056,397	10,140,992		10,140,992
361	Luanda	TC	10,801,375	7,200,917	18,002,292	216,028	17,786,264
366	Lugari	CC	24,904,140	16,602,760	41,506,900		41,506,900
371	Machakos	MC	25,205,853	16,803,902	42,009,755		42,009,755
376	Makueni	CC	78,480,586	52,320,391	130,800,977		130,800,977
381	Makuyu	TC	6,467,495	4,311,663	10,779,158		10,779,158
386	Malaba	TC	6,705,666	4,470,444	11,176,110	134,113	11,041,997
391	Malakisi	TC	6,056,822	4,037,881	10,094,703	121,136	9,973,567
396	Malava	TC	6,279,652	4,186,434	10,466,086		10,466,086
401	Malindi	CC	19,112,461	12,741,641	31,854,102		31,854,102
406	Malindi	MC	30,569,136	20,379,424	50,948,560		50,948,560

LA	Local Authority Name	Type	Service Delivery Account	Performance Account	Total LATF Allocation	Penalty	Amount Paid
411	Mandera	CC	30,022,975	20,015,317	50,038,292		50,038,292
416	Mandera	TC	14,896,756	9,931,170	24,827,926		24,827,926
421	Maragwa	CC	31,338,383	20,892,256	52,230,639		52,230,639
426	Maragwa	TC	5,127,538	3,418,358	8,545,896		8,545,896
431	Marakwet	CC	15,459,691	10,306,460	25,766,151		25,766,151
436	Maralal	TC	8,737,381	5,824,921	14,562,302	174,748	14,387,554
441	Mariakani	TC	10,472,602	6,981,734	17,454,336		17,454,336
446	Marsabit	CC	17,980,309	11,986,872	29,967,181		29,967,181
451	Masaku	CC	53,751,436	35,834,291	89,585,727		89,585,727
456	Masimba	TC	5,605,111	3,736,741	9,341,852		9,341,852
461	Matuu	TC	7,279,535	4,853,023	12,132,558		12,132,558
466	Maua	MC	8,297,924	5,531,950	13,829,874		13,829,874
471	Mavoko	MC	13,097,916	8,731,944	21,829,860		21,829,860
476	Mbeere	CC	19,385,404	12,923,603	32,309,007		32,309,007
481	Mbita Point	TC	5,854,597	3,903,064	9,757,661		9,757,661
486	Meru	CC	51,571,965	34,381,310	85,953,275		85,953,275
491	Meru	MC	19,183,012	12,788,674	31,971,686	2,877,452	29,094,234
496	Meru South	CC	15,301,390	10,200,926	25,502,316		25,502,316
501	Migori	CC	34,444,170	22,962,780	57,406,950	3,874,969	53,531,981
506	Migori	MC	16,002,376	10,668,250	26,670,626		26,670,626
511	Molo	TC	16,980,016	11,320,010	28,300,026		28,300,026
516	Mombasa	MC	285,796,591	190,531,061	476,327,652		476,327,652
521	Mount Elgon	CC	16,605,391	11,070,261	27,675,652		27,675,652
526	Moyale	CC	10,966,832	7,311,222	18,278,054		18,278,054
531	Mtito Andei	TC	4,828,068	3,218,712	8,046,780		8,046,780
536	Muhoroni	TC	8,563,881	5,709,254	14,273,135		14,273,135
541	Mumias	MC	22,129,472	14,752,981	36,882,453		36,882,453
546	Murang'a	CC	32,542,886	21,695,258	54,238,144		54,238,144

LA	Local Authority Name	Type	Service Delivery Account	Performance Account	Total LATF Allocation	Penalty	Amount Paid
551	Murang'a	MC	7,011,059	4,674,040	11,685,099		11,685,099
556	Mwingi	CC	25,499,322	16,999,548	42,498,870		42,498,870
561	Mwingi	TC	11,200,431	7,466,954	18,667,385		18,667,385
566	Naivasha	MC	23,343,635	15,562,424	38,906,059		38,906,059
571	Nakuru	CC	104,823,977	69,882,651	174,706,628		174,706,628
576	Nakuru	MC	96,031,630	64,021,086	160,052,716		160,052,716
581	Nambale	TC	3,935,738	2,623,825	6,559,563	78,715	6,480,848
586	Nandi	CC	48,596,461	32,397,640	80,994,101	971,929	80,022,172
591	Nandi-Hills	TC	8,597,846	5,731,897	14,329,743		14,329,743
596	Nanyuki	MC	15,283,007	10,188,671	25,471,678		25,471,678
601	Narok	CC	35,435,009	23,623,339	59,058,348		59,058,348
606	Narok	TC	12,980,847	8,653,898	21,634,745		21,634,745
616	Nyahururu	MC	12,266,368	8,177,578	20,443,946		20,443,946
621	Nyamache	TC	5,646,246	3,764,164	9,410,410		9,410,410
626	Nyamarambe	TC	5,134,198	3,422,798	8,556,996		8,556,996
631	Nyambene	CC	59,907,587	39,938,391	99,845,978		99,845,978
636	Nyamira	CC	42,008,254	28,005,502	70,013,756		70,013,756
641	Nyamira	TC	10,934,453	7,289,635	18,224,088	656,067	17,568,021
646	Nyandarua	CC	52,741,470	35,160,980	87,902,450		87,902,450
651	Nyando	CC	25,621,238	17,080,826	42,702,064	512,425	42,189,639
656	Nyansiongo	TC	5,765,828	3,843,885	9,609,713		9,609,713
661	Nyeri	CC	59,447,204	39,631,469	99,078,673		99,078,673
667	Nyeri	MC	26,399,105	17,599,403	43,998,508		43,998,508
671	Nzoia	CC	51,590,303	34,393,535	85,983,838		85,983,838
676	Ogembo	TC	6,481,966	4,321,310	10,803,276		10,803,276
681	Ol'Kalou	TC	10,781,844	7,187,896	17,969,740		17,969,740
686	Olkejuado	CC	64,814,665	43,209,777	108,024,442		108,024,442
691	Othaya	TC	4,452,967	2,968,644	7,421,611		7,421,611

LA	Local Authority Name	Type	Service Delivery Account	Performance Account	Total LATF Allocation	Penalty	Amount Paid
696	Oyugis	TC	9,279,661	6,186,440	15,466,101		15,466,101
701	Pokot	CC	26,146,951	17,431,300	43,578,251		43,578,251
706	Port Victoria	TC	4,734,721	3,156,480	7,891,201		7,891,201
711	Rachuonyo	CC	24,200,537	16,133,691	40,334,228		40,334,228
716	Rongo	TC	9,586,837	6,391,224	15,978,061		15,978,061
721	Ruiru	MC	38,126,784	25,417,856	63,544,640		63,544,640
726	Rumuruti	TC	5,557,084	3,704,723	9,261,807		9,261,807
731	Runyenjes	MC	7,378,337	4,918,892	12,297,229		12,297,229
736	Sagana	TC	4,211,582	2,807,722	7,019,304		7,019,304
741	Samburu	CC	19,226,054	12,817,369	32,043,423	384,521	31,658,902
746	Siaya	CC	35,425,649	23,617,099	59,042,748	708,513	58,334,235
751	Siaya	MC	9,641,858	6,427,906	16,069,764		16,069,764
756	Sirisia	TC	3,517,546	2,345,030	5,862,576	140,702	5,721,874
761	Sotik	TC	3,667,438	2,444,959	6,112,397	550,116	5,562,281
766	Suba	CC	14,626,777	9,751,184	24,377,961		24,377,961
771	Suneka	TC	6,815,895	4,543,930	11,359,825		11,359,825
776	Tabaka	TC	5,271,621	3,514,414	8,786,035		8,786,035
781	Taita Taveta	CC	20,285,694	13,523,796	33,809,490		33,809,490
786	Tana River	CC	24,630,557	16,420,371	41,050,928		41,050,928
791	Taveta	TC	10,065,308	6,710,205	16,775,513	201,306	16,574,207
796	Teso	CC	16,256,789	10,837,859	27,094,648	325,136	26,769,512
801	Tharaka	CC	11,355,968	7,570,645	18,926,613		18,926,613
806	Thika	CC	49,231,704	32,821,136	82,052,840		82,052,840
811	Thika	MC	36,893,827	24,595,884	61,489,711		61,489,711
816	Trans Mara	CC	20,981,380	13,987,587	34,968,967		34,968,967
821	Turkana	CC	52,491,779	34,994,520	87,486,299		87,486,299
826	Ugunja	TC	5,167,788	3,445,192	8,612,980		8,612,980
831	Ukwala	TC	6,274,121	4,182,748	10,456,869	125,482	10,331,387

LA	Local Authority Name	Type	Service Delivery Account	Performance Account	Total LATF Allocation	Penalty	Amount Paid
836	Vihiga	CC	35,328,432	23,552,288	58,880,720		58,880,720
841	Vihiga	MC	17,260,094	11,506,730	28,766,824		28,766,824
846	Voi	MC	9,709,577	6,473,052	16,182,629		16,182,629
851	Wajir	CC	44,426,821	29,617,881	74,044,702		74,044,702
856	Wareng	CC	47,100,028	31,400,018	78,500,046		78,500,046
861	Webuye	MC	12,322,448	8,214,966	20,537,414		20,537,414
866	Wote	TC	8,541,647	5,694,431	14,236,078	341,666	13,894,412
871	Yala	TC	4,359,970	2,906,646	7,266,616	87,199	7,179,417
			<b>4,950,000,000</b>	<b>3,300,000,000</b>	<b>8,250,000,000</b>	<b>22,318,039</b>	<b>8,227,681,961</b>

City = City Council

CC = County Council

MC = Municipal Council

TC = Town Council

### **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 ODPM & MoLG. 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.

**Annex 3**

**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 ODPM & 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 2007-08, 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  
Summary Profile Fiscal Year 2007/2008**

Province: NAIROBI

District: NAIROBI

(Values in KShs)

No. of Employees:	13,905	No. of Councillors:	73	Business Permit Schedule:	14
Total Yearly Salaries:	3,702,680,410	Total Civic Costs:	71,941,678	Business Permit Base Value	1,000
Average/Employee:	266,284	Average/Councillor:	985,502		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	1,531,798,824	1,531,798,825	100	1,729,445,665	112.9
Road Maintenance Levy Fund (RMLF)	290,891,907	740,700,000	254.6	1,178,919,454	159.2
Sub-Total	1,822,690,731	2,272,498,825	124.7	2,908,365,119	128.0
<b>Local Revenues</b>					
CILOR	100,000,000	150,000,000	150.0	98,270,514	65.5
Property Rates	2,269,145,718	1,719,200,000	75.8	1,759,077,340	102.3
Single Business Permit	720,000,000	771,500,000	107.2	532,917,846	69.1
Market Fees	385,920,000	325,000,000	84.2	229,820,821	70.7
Others	3,250,476,000	2,799,700,000	130.2	2,149,593,796	76.8
Sub-Total	6,725,541,718	5,765,400,000	85.7	4,769,680,317	82.7
<b>TOTAL REVENUES</b>	<b>8,548,232,449</b>	<b>8,037,898,825</b>	<b>94.0</b>	<b>7,678,045,436</b>	<b>95.5</b>
<b>EXPENDITURES</b>					
Civic	85,140,000	71,941,678	84.5	118,884,000	165.3
L A Personnel	4,110,446,130	3,702,680,410	90.1	4,122,980,934	111.4
L A Operations	1,410,498,246	989,973,961	70.2	1,589,550,930	160.6
L A Maintenance	160,689,370	12,702,351	7.9	1,035,370,286	8,151.0
<b>TOTAL Recurrent Expenditures</b>	<b>5,766,773,746</b>	<b>4,777,298,400</b>	<b>82.8</b>	<b>6,866,786,150</b>	<b>143.7</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,781,458,703</b>	<b>3,260,600,425</b>	<b>117.2</b>	<b>811,259,286</b>	<b>24.9</b>
CAPITAL EXPENDITURES	975,040,182	1,172,273,158	120.2	1,078,873,349	92.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,806,418,521</b>	<b>2,088,327,267</b>	<b>115.6</b>	<b>-267,614,063</b>	
DEBT RESOLUTION REPAYMENTS	1,714,860,000	2,120,330,443	123.6	1,595,200,000	75.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>91,558,521</b>	<b>-32,003,176</b>		<b>-1,862,814,063</b>	<b>5,820.7</b>

**Implemented Projects 2007/2008**

Code	Project Description	Amount (KShs)	%
400	Road construction materials	201,556,135	17
230	Streetlighting materials	67,250,847	6
400	Construction of Manyanja Road & Rehabilitation of Greenfield Loop Road	43,651,039	4
400	Construction of Kasarani Road Missing Link	34,835,152	3
400	Rehabilitation of Wundanyi Road	34,465,093	3
	All Other Projects (194 projects)	790,514,892	67
	<b>TOTAL</b>	<b>1,172,273,158</b>	<b>100</b>

**Planned Projects 2008/2009**

Code	Project Description	Amount (KShs)	%
220	ROADS MAINTENANCE	578,919,454	54
210	SPECIAL PROGRAMME	100,000,000	9
600	PURCHASE OF VEHICLES	60,000,000	6
320	IMPLEMENTATION OF LAIFORMS PROGRAMME	15,000,000	1
210	CO-FINANCING PROLOGS	15,000,000	1
	All Other Projects (158 projects)	309,953,895	29
	<b>TOTAL</b>	<b>1,078,873,349</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	62.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	53.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	1.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	85.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	82.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	120.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	123.6	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 006 Ahero Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: KISUMU

(Values in KShs)

No of Employees:	90	No. of Councillors:	12	Business Permit Schedule:	10
Total Yearly Salaries:	7,240,915	Total Civic Costs:	1,860,478	Business Permit Base Value	500
Average/Employee	80,455	Average/Councillor:	155,040		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	16,394,362	16,394,362	100	18,244,496	111.3
Road Maintenance Levy Fund (RMLF)	753,766	1,018,959	135.2	2,037,918	200.0
Sub-Total	17,148,128	17,413,321	101.5	20,282,414	116.5
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	725,000	389,866	53.8	700,139	179.6
Single Business Permit	1,809,000	1,004,030	55.5	2,345,600	233.6
Market Fees	4,780,000	2,798,625	58.5	4,350,000	155.4
Others	9,571,000	4,272,170	33.0	12,961,000	303.4
Sub-Total	16,885,000	8,464,691	50.1	20,356,739	240.5
TOTAL REVENUES	34,033,128	25,878,012	76.0	40,639,153	157.0
<b>EXPENDITURES</b>					
Civic	3,344,000	1,860,478	55.6	3,614,000	194.3
L A Personnel	16,698,117	7,240,915	43.4	16,304,177	225.2
L A Operations	4,930,925	2,762,759	56.0	3,064,493	110.9
L A Maintenance	5,672,000	161,764	2.9	4,173,915	2,580.2
TOTAL Recurrent Expenditures	30,645,042	12,025,916	39.2	27,156,585	225.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,388,086</b>	<b>13,852,096</b>	<b>408.8</b>	<b>13,482,568</b>	<b>97.3</b>
CAPITAL EXPENDITURES	5,411,404	6,075,420	112.3	5,618,500	92.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-2,023,318</b>	<b>7,776,676</b>		<b>7,864,068</b>	<b>101.1</b>
DEBT RESOLUTION REPAYMENTS	2,099,647	8,703,779	414.5	4,063,915	46.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-4,122,965</b>	<b>-927,103</b>	<b>22.5</b>	<b>3,800,154</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	AHERO WATER PROJECT	3,626,300	60
100	VALUATION ROLL	1,000,000	16
500	CONSTRUCTION OF A POLYTECHNIC	749,820	12
400	MURRAMING OF C.B.D.	316,500	5
500	PROVISION OF DESKS	273,200	4
	All Other Projects (4 projects)	109,600	2
	<b>TOTAL</b>	6,075,420	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	PURCHASE OF MOTOR VEHICLE	1,700,000	30
999	COMPLETION OF PHASE II OF THE TOWN HALL	700,000	12
999	VALUATION ROLL	600,000	11
555	CONSTRUCTION OF A SLAUGHTER SLAB	556,500	10
999	RESEALING OF RING ROAD	510,000	9
	All Other Projects (8 projects)	1,552,000	28
	<b>TOTAL</b>	5,618,500	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	55.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	27.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	15.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	50.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	39.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	112.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	414.5	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 011 Awendo Town Council

Summary Profile Fiscal Year 2007/2008

District: MIGORI

Province: NYANZA

(Values in KShs)

No. of Employees:	76	No. of Councillors:	6	Business Permit Schedule:	8
Total Yearly Salaries:	13,435,876	Total Civic Costs:	3,424,429	Business Permit Base Value	350
Average/Employee:	176,788	Average/Councillor:	570,738		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	25,064,728	25,064,728	100	27,999,102	111.7
Road Maintenance Levy Fund (RMLF)	1,600,000	2,015,424	126.0	2,015,424	100.0
Sub-Total	26,664,728	27,080,152	101.6	30,014,526	110.8
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,401,474	1,329,775	55.4	2,400,000	180.5
Market Fees	5,534,792	4,164,160	75.2	5,866,000	140.9
Others	9,683,081	9,947,471	71.6	13,900,000	139.7
Sub-Total	17,619,347	15,441,406	87.6	22,166,000	143.5
<b>TOTAL REVENUES</b>	<b>44,284,075</b>	<b>42,521,558</b>	<b>96.0</b>	<b>52,180,526</b>	<b>122.7</b>
<b>EXPENDITURES</b>					
Civic	2,827,000	3,424,429	121.1	3,480,000	101.6
L A Personnel	15,702,555	13,435,876	85.6	20,040,034	149.2
L A Operations	6,695,000	9,668,512	144.4	6,675,000	69.0
L A Maintenance	4,380,000	1,322,955	30.2	5,790,000	437.7
<b>TOTAL Recurrent Expenditures</b>	<b>29,604,555</b>	<b>27,851,772</b>	<b>94.1</b>	<b>35,985,034</b>	<b>129.2</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>14,679,520</b>	<b>14,669,786</b>	<b>99.9</b>	<b>16,195,492</b>	<b>110.4</b>
<b>CAPITAL EXPENDITURES</b>	<b>10,150,000</b>	<b>9,826,228</b>	<b>96.8</b>	<b>11,015,424</b>	<b>112.1</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>4,529,520</b>	<b>4,843,558</b>	<b>106.9</b>	<b>5,180,068</b>	<b>106.9</b>
DEBT RESOLUTION REPAYMENTS	4,512,137	4,678,691	103.7	2,160,000	46.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>17,383</b>	<b>164,867</b>	<b>948.4</b>	<b>3,020,068</b>	<b>1,831.8</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	TIPPER	7,253,828	74
500	ST JOSEPH KAMIYAWA SCHOOL	420,600	4
500	NYAKURU PRI SCHOOL	398,470	4
400	NORTH-SOUTH SAKWA ROAD	280,000	3
500	UTOMA PRI. SCHOOL	235,130	2
	All Other Projects (11 projects)	1,238,200	13
	<b>TOTAL</b>	<b>9,826,228</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
450	COUNCIL VAN	4,000,000	36
405	RMFL	2,015,424	18
505	COUNCILLORS OFFICES IN WARDS	1,000,000	9
505	COUNCIL CANTEEN	1,000,000	9
505	DAGO PRI.SCHOOL	600,000	5
	All Other Projects (4 projects)	2,400,000	22
	<b>TOTAL</b>	<b>11,015,424</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	46.6	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:	12.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	87.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	94.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	96.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	103.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 016 Baringo County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: BARINGO

(Values in KShs)

No. of Employees:	83	No. of Councillors:	76	Business Permit Schedule:	9
Total Yearly Salaries:	23,251,090	Total Civic Costs:	12,680,539	Business Permit Base Value	400
Average/Employee:	280,134	Average/Councillor:	166,849		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	46,449,295	46,449,296	100	51,934,164	111.8
Road Maintenance Levy Fund (RMLF)	0	3,386,852	0.0	0	0.0
Sub-Total	46,449,295	49,836,148	107.3	51,934,164	104.2
<b>Local Revenues</b>					
CILOR	482,240	500,000	103.7	482,240	96.4
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,500,000	3,297,858	219.9	2,000,000	60.6
Market Fees	758,000	914,431	120.6	4,807,071	525.7
Others	15,386,100	11,541,286	86.8	13,303,300	115.3
Sub-Total	18,126,340	16,253,575	89.7	20,592,611	126.7
<b>TOTAL REVENUES</b>	<b>64,575,635</b>	<b>66,089,723</b>	<b>102.3</b>	<b>72,526,775</b>	<b>109.7</b>
<b>EXPENDITURES</b>					
Civic	14,229,000	12,680,539	89.1	26,983,600	212.8
L A Personnel	23,932,683	23,251,090	97.2	33,311,086	143.3
L A Operations	10,564,113	5,642,835	53.4	22,529,700	399.3
L A Maintenance	7,533,000	1,298,261	17.2	25,650,000	1,975.7
<b>TOTAL Recurrent Expenditures</b>	<b>56,258,796</b>	<b>42,872,725</b>	<b>76.2</b>	<b>108,474,386</b>	<b>253.0</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>8,316,839</b>	<b>23,216,998</b>	<b>279.2</b>	<b>-35,947,611</b>	
<b>CAPITAL EXPENDITURES</b>	<b>14,900,000</b>	<b>14,238,604</b>	<b>95.6</b>	<b>5,350,000</b>	<b>37.6</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>-6,583,161</b>	<b>8,978,394</b>		<b>-41,297,611</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,457,564</b>	<b>6,457,564</b>	<b>100.0</b>	<b>7,252,678</b>	<b>112.3</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-13,040,725</b>	<b>2,520,830</b>		<b>-48,550,289</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	CIVIC CAR	3,500,000	25
100	VALUATION OF COUNCIL ASSETS	1,500,000	11
900	OCHII BOREHOLE	950,660	7
500	L BARINGO SECONDARY SCHOOL	884,973	6
100	STAFF TRAINING	510,000	4
	All Other Projects (55 projects)	6,892,971	48
	<b>TOTAL</b>	<b>14,238,604</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
370	L. BOGORIA TRACTOR-	700,000	13
240	KALABATA DISPENSARY	500,000	9
320	HIV/AIDS PROGRAMMES.	400,000	7
999	KAPTALAM PAN DAM	400,000	7
900	BUIWON PRI. SCHOOL	400,000	7
	All Other Projects (9 projects)	2,950,000	55
	<b>TOTAL</b>	<b>5,350,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	53.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	29.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	89.7	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:	95.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 021 Bomet County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: BOMET

(Values in KShs)

No of Employees.	65	No of Councillors	56	Business Permit Schedule	7
Total Yearly Salaries	19,812,956	Total Civic Costs	11,561,743	Business Permit Base Value	300
Average/Employee	304,815	Average/Councillor	206,460		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	60,433,474	60,433,474	100	67,578,309	111.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	60,433,474	60,433,474	100.0	67,578,309	111.8
<b>Local Revenues</b>					
CILOR	270,386	0	0.0	265,710	0.0
Property Rates	87,500	100,514	114.9	240,500	239.3
Single Business Permit	3,955,000	8,660,320	219.0	10,051,100	116.1
Market Fees	1,392,600	2,140,651	153.7	2,523,700	117.9
Others	4,170,858	13,561,228	243.8	5,562,200	41.0
Sub-Total	9,876,344	24,462,713	247.7	18,643,210	76.2
<b>TOTAL REVENUES</b>	<b>70,309,818</b>	<b>84,896,187</b>	<b>120.7</b>	<b>86,221,519</b>	<b>101.6</b>
<b>EXPENDITURES</b>					
Civic	10,712,963	11,561,743	107.9	14,041,500	121.4
L A Personnel	21,569,372	19,812,956	91.9	23,209,056	117.1
L A Operations	5,429,795	14,082,561	259.4	9,539,423	67.7
L A Maintenance	1,594,200	5,845,225	366.7	8,463,600	144.8
<b>TOTAL Recurrent Expenditures</b>	<b>39,306,330</b>	<b>51,302,485</b>	<b>130.5</b>	<b>55,253,579</b>	<b>107.7</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>31,003,488</b>	<b>33,593,702</b>	<b>108.4</b>	<b>30,967,940</b>	<b>92.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>21,896,858</b>	<b>21,711,475</b>	<b>99.2</b>	<b>29,268,708</b>	<b>134.8</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>9,106,630</b>	<b>11,882,227</b>	<b>130.5</b>	<b>1,699,232</b>	<b>14.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>8,662,768</b>	<b>515,032</b>	<b>5.9</b>	<b>200,869</b>	<b>39.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>443,862</b>	<b>11,367,195</b>	<b>2,561.0</b>	<b>1,498,363</b>	<b>13.2</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Council Shovel Acquisition	12,387,375	57
900	Sergutet Water Project	510,400	2
900	Kamureito Water Project	501,700	2
240	Chemengwa Dispensary	480,880	2
500	Kipsingei Secondary School	461,108	2
	All Other Projects (59 projects)	7,370,012	34
	<b>TOTAL</b>	<b>21,711,475</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
350	Motor Grader (Acquisition)	18,500,000	63
500	9 Secondary Schools (Construction)	3,241,676	11
900	7 Water Projects (Enhancement)	2,728,681	9
240	6 Dispensaries (Construction)	1,888,895	6
500	5 Primary Schools (Construction)	826,319	3
	All Other Projects (4 projects)	2,083,137	7
	<b>TOTAL</b>	<b>29,268,708</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	52.7	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	22.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	247.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	130.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	99.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	5.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 026 Bomet Municipal Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: BOMET

(Values in KShs)

No of Employees	41	No of Councillors	16	Business Permit Schedule	12
Total Yearly Salaries	4,007,213	Total Civic Costs	1,518,837	Business Permit Base Value	700
Average/Employee	97,737	Average/Councillor	94,927		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	11,147,896	11,147,896	100	12,342,441	110.7
Road Maintenance Levy Fund (RMLF)	2,037,918	1,018,959	50.0	3,611,934	35.4
Sub-Total	13,185,814	12,166,855	92.3	15,954,375	131.1
<b>Local Revenues</b>					
CILOR	1,566,320	750,000	47.9	1,566,320	208.8
Property Rates	1,498,495	1,704,309	113.7	1,421,794	83.4
Single Business Permit	3,500,000	3,323,665	95.0	3,500,000	105.3
Market Fees	1,720,000	2,211,680	128.6	1,415,000	64.0
Others	5,292,430	8,083,115	102.9	7,853,800	97.2
Sub-Total	13,577,245	16,072,769	118.4	15,756,914	98.0
<b>TOTAL REVENUES</b>	<b>26,763,059</b>	<b>28,239,624</b>	<b>105.5</b>	<b>31,711,289</b>	<b>112.3</b>
<b>EXPENDITURES</b>					
Civic	2,826,000	1,518,837	53.7	4,084,590	268.9
L A Personnel	11,231,601	4,007,213	35.7	13,106,176	327.1
L A Operations	2,905,822	6,994,605	240.7	4,121,885	58.9
L A Maintenance	2,714,126	369,916	13.6	3,889,741	1,051.5
TOTAL Recurrent Expenditures	19,677,549	12,890,571	65.5	25,202,392	195.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>7,085,510</b>	<b>15,349,053</b>	<b>216.6</b>	<b>6,508,897</b>	<b>42.4</b>
CAPITAL EXPENDITURES	4,677,530	2,984,012	63.8	6,849,616	229.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>2,407,980</b>	<b>12,365,041</b>	<b>513.6</b>	<b>-340,719</b>	
DEBT RESOLUTION REPAYMENTS	5,740,366	9,837,715	171.4	6,562,441	66.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-3,332,386</b>	<b>2,527,326</b>		<b>-6,903,160</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	RMLF PROJECTS	1,249,413	42
999	PREVIOUS LASDAP PROJECT	551,809	18
500	CHEBIRIR PRIMARY SCHOOL	449,030	15
500	LULUSIK PRIMARY SCHOOL	384,960	13
100	STRATEGIC PLAN	300,000	10
	All Other Projects (3 projects)	48,800	2
	<b>TOTAL</b>	<b>2,984,012</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	PURCHASE OF REVENUE VEHICLE 4*4	2,024,808	30
900	PURCHASE OF REVENUE VEHICLE 4X4	2,024,808	30
500	KESABITA PRIMARY SCHOOL	400,000	6
500	MANYATTA PRIMARY SCHOOL	400,000	6
500	KAPSIO PRIMARY SCHOOL	400,000	6
	All Other Projects (4 projects)	1,600,000	23
	<b>TOTAL</b>	<b>6,849,616</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	57.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	35.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	11.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	118.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	65.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	63.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	171.4	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 031 Bondo County Council  
Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: SIAYA

(Values in KShs)

No. of Employees	64	No. of Councillors	24	Business Permit Schedule:	8
Total Yearly Salaries	13,324,692	Total Civic Costs	5,688,971	Business Permit Base Value	350
Average/Employee	208,198	Average/Councillor	237,040		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	40,055,088	40,055,089	100	44,753,417	111.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	40,055,088	40,055,089	100.0	44,753,417	111.7
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	767,232	0	0.0	0	0.0
Single Business Permit	6,079,645	5,823,414	95.8	7,827,103	134.4
Market Fees	2,003,691	2,931,221	146.3	3,157,379	107.7
Others	5,529,897	11,607,671	81.8	14,190,662	122.3
Sub-Total	14,380,465	20,362,306	141.6	25,175,144	123.6
<b>TOTAL REVENUES</b>	<b>54,435,553</b>	<b>60,417,395</b>	<b>111.0</b>	<b>69,928,561</b>	<b>115.7</b>
<b>EXPENDITURES</b>					
Civic	5,897,097	5,688,971	96.5	8,267,871	145.3
L A Personnel	14,517,770	13,324,692	91.8	16,470,010	123.6
L A Operations	9,515,632	10,155,203	106.7	9,603,840	94.6
L A Maintenance	4,721,000	6,842,649	144.9	6,630,200	96.9
TOTAL Recurrent Expenditures	34,651,499	36,011,515	103.9	40,971,921	113.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>19,784,054</b>	<b>24,405,880</b>	<b>123.4</b>	<b>28,956,640</b>	<b>118.6</b>
CAPITAL EXPENDITURES	11,800,000	14,816,752	125.6	20,084,430	135.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>7,984,054</b>	<b>9,589,128</b>	<b>120.1</b>	<b>8,872,210</b>	<b>92.6</b>
DEBT RESOLUTION REPAYMENTS	5,443,556	5,988,727	110.0	8,170,077	136.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,540,498</b>	<b>3,600,401</b>	<b>141.7</b>	<b>702,133</b>	<b>19.5</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	PURCHASE OF MOTOR VEHICLE	3,792,877	26
200	CONSTRUCTION OF COUNTY HALL	3,319,198	22
999	RURAL POVERTY REDUCTION	3,260,127	22
240	CHIANDA DISPENSARY	641,343	4
240	USIGU LABOATORY	490,915	3
	All Other Projects (16 projects)	3,312,292	22
<b>TOTAL</b>		<b>14,816,752</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	ENVIRONMENT INFRASTRUCTURE CONSTRUCTION	4,000,000	20
200	COUNCIL PREMISES CONSTRUCTION	3,000,000	15
100	PREPARATION OF VALUATION ROLL	1,500,000	7
405	ROAD INFRASTRUCTURE REHABILITATION	1,200,000	6
305	COMPUTERISATION OF COUNCIL SYSTEMS	1,200,000	6
	All Other Projects (17 projects)	9,184,430	46
<b>TOTAL</b>		<b>20,084,430</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	43.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	24.5	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	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	125.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	110.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 036 Bondo Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: SIAYA

(Values in KShs)

No of Employees	28	No of Councillors	8	Business Permit Schedule	11
Total Yearly Salaries	8,736,458	Total Civic Costs	2,745,801	Business Permit Base Value	600
Average/Employee	312,016	Average/Councillor	343,225		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	10,754,256	10,625,206	99	11,920,208	112.2
Road Maintenance Levy Fund (RMLF)	2,270,000	1,358,612	59.9	2,717,223	200.0
Sub-Total	13,024,256	11,983,818	92.0	14,637,431	122.1
<b>Local Revenues</b>					
CILOR	38,488	0	0.0	38,488	0.0
-Property Rates	93,334	31,446	33.7	0	0.0
Single Business Permit	2,223,821	2,971,558	133.6	2,446,203	82.3
Market Fees	4,181,493	3,086,390	73.8	4,599,642	149.0
Others	2,278,949	2,950,725	120.7	2,444,837	82.9
Sub-Total	8,816,085	9,040,119	102.5	9,529,170	105.4
TOTAL REVENUES	21,840,341	21,023,937	96.3	24,166,601	114.9
<b>EXPENDITURES</b>					
Civic	2,258,819	2,745,801	121.6	2,888,969	105.2
L A Personnel	8,794,807	8,736,458	99.3	8,718,226	99.8
L A Operations	2,558,501	4,042,091	158.0	3,325,101	82.3
L A Maintenance	980,000	5,274,923	538.3	1,156,650	21.9
TOTAL Recurrent Expenditures	14,592,127	20,799,273	142.5	16,088,946	77.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>7,248,214</b>	<b>224,664</b>	<b>3.1</b>	<b>8,077,655</b>	<b>3,596.4</b>
CAPITAL EXPENDITURES	5,990,004	4,265,645	71.2	7,907,223	185.4
LOAN REPAYMENTS	133,607	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,124,603</b>	<b>-4,040,981</b>		<b>170,432</b>	
DEBT RESOLUTION REPAYMENTS	690,684	1,397,125	202.3	443,390	31.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>433,919</b>	<b>-5,438,106</b>		<b>-272,958</b>	<b>5.0</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
800	Rehabilitation of bus park	651,690	15
200	Additional land council offices	585,000	14
400	Bondo Hotel- Stadium Tcentre	391,600	9
400	Dunya- E1154- Barkowino	373,000	9
400	Bondo Slaughter- catholic	331,020	8
	All Other Projects (26 projects)	1,933,335	45
<b>TOTAL</b>		<b>4,265,645</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
400	IMPROVEMENT OF ACCESS ROADS	2,717,223	34
200	CONSTRUCTION OF COUNCIL OFFICES	1,000,000	13
350	PREPARATION OF VALUATION ROLL	700,000	9
350	PREPARATION OF MASTER PLAN	600,000	8
925	PROVISION OF PIPED WATER	500,000	6
	All Other Projects (11 projects)	2,390,000	30
<b>TOTAL</b>		<b>7,907,223</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	53.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	46.4	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	102.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	142.5	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	202.3	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No of Employees	201	No of Councillors	41	Business Permit Schedule	7
Total Yearly Salaries	47,251,929	Total Civic Costs	19,528,569	Business Permit Base Value	300
Average/Employee	235,084	Average/Councillor	476,307		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	116,952,888	116,952,888	100	131,008,728	112.0
Road Maintenance Levy Fund (RMLF)	0	1,449,957	0.0	0	0.0
Sub-Total	116,952,888	118,402,845	101.2	131,008,728	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	5,600,000	12,993,416	232.0	7,000,000	53.9
Market Fees	8,687,000	9,013,085	103.8	7,287,000	80.8
Others	14,245,995	17,213,165	143.8	11,974,080	69.6
Sub-Total	28,532,995	39,219,666	137.5	26,261,080	67.0
<b>TOTAL REVENUES</b>	<b>145,485,883</b>	<b>157,622,511</b>	<b>108.3</b>	<b>157,269,808</b>	<b>99.8</b>
<b>EXPENDITURES</b>					
Civic	14,096,000	19,528,569	138.5	27,777,500	142.2
L A Personnel	46,363,587	47,251,929	101.9	45,919,265	97.2
L A Operations	10,731,200	15,893,495	148.1	12,403,098	78.0
L A Maintenance	7,330,000	7,616,951	103.9	4,132,000	54.2
<b>TOTAL Recurrent Expenditures</b>	<b>78,520,787</b>	<b>90,290,944</b>	<b>115.0</b>	<b>90,231,863</b>	<b>99.9</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>66,965,096</b>	<b>67,331,567</b>	<b>100.5</b>	<b>67,037,945</b>	<b>99.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>20,000,000</b>	<b>51,465,541</b>	<b>257.3</b>	<b>49,250,000</b>	<b>95.7</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>46,965,096</b>	<b>15,866,026</b>	<b>33.8</b>	<b>17,787,945</b>	<b>112.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>13,252,000</b>	<b>16,463,190</b>	<b>124.2</b>	<b>17,087,945</b>	<b>103.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>33,713,096</b>	<b>-597,164</b>		<b>700,000</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
500	School Construction	11,684,640	23
350	D/Cabin Vehicles	7,541,788	15
400	Roads and Bridges	7,256,735	14
900	Water Sanitation Infrastructure	5,434,573	11
240	Health infrastructure	3,106,120	6
	All Other Projects (15 projects)	16,441,685	32
	<b>TOTAL</b>	<b>51,465,541</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	PURCHASE OF TIPPER	4,000,000	8
900	CONSTRUCTION OF OFFICE BLOCK	3,100,000	6
800	CONSTRUCTION OF KAMUKUYWA BUS PARK	1,900,000	4
260	UPGRADING OF Markets	900,000	2
925	CONSTRUCTION OF ROADS AND BRIDGES	850,000	2
	All Other Projects (258 projects)	38,500,000	78
	<b>TOTAL</b>	<b>49,250,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	61.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	14.3	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	137.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	115.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	257.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	124.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 046 Bungoma Municipal Council

Province: WESTERN

Summary Profile Fiscal Year 2007/2008

District: BUNGOMA

(Values in KShs)

No of Employees	121	No of Councillors	13	Business Permit Schedule	10
Total Yearly Salaries	30,150,995	Total Civic Costs	6,597,320	Business Permit Base Value	500
Average/Employee	249,182	Average/Councillor.	507,486		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	35,895,473	35,895,473	100	40,315,291	112.3
Road Maintenance Levy Fund (RMLF)	1,125,144	6,198,709	550.9	20,012,522	322.8
Sub-Total	37,020,616	42,094,182	113.7	60,327,813	143.3
<b>Local Revenues</b>					
CILOR	2,100,000	1,500,000	71.4	2,063,681	137.6
Property Rates	4,900,000	10,831,130	221.0	3,578,200	33.0
Single Business Permit	11,070,000	11,634,928	105.1	9,050,000	77.8
Market Fees	7,837,000	8,210,329	104.8	5,160,000	62.8
Others	20,296,000	20,333,801	107.5	18,920,713	93.1
Sub-Total	46,203,000	52,510,188	113.7	38,772,594	73.8
<b>TOTAL REVENUES</b>	<b>83,223,616</b>	<b>94,604,370</b>	<b>113.7</b>	<b>99,100,407</b>	<b>104.8</b>
<b>EXPENDITURES</b>					
Civic	5,229,000	6,597,320	126.2	6,717,000	101.8
L A Personnel	36,408,025	30,150,995	82.8	37,540,577	124.5
L A Operations	5,137,500	7,886,939	153.5	15,139,000	192.0
L A Maintenance	3,134,886	2,859,774	91.2	9,804,000	342.8
TOTAL Recurrent Expenditures	49,909,411	47,495,028	95.2	69,200,577	145.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>33,314,205</b>	<b>47,109,342</b>	<b>141.4</b>	<b>29,899,830</b>	<b>63.5</b>
CAPITAL EXPENDITURES	28,112,447	12,945,693	46.0	42,715,418	330.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>5,201,759</b>	<b>34,163,649</b>	<b>656.8</b>	<b>-12,815,688</b>	
DEBT RESOLUTION REPAYMENTS	4,957,789	4,297,626	86.7	1,000,000	23.3
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>243,970</b>	<b>29,866,023</b>	<b>12,241.7</b>	<b>-13,815,688</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
605	Erection of Garbage Bins & Garbage collection	1,500,000	12
400	RMLF Projects	1,421,150	11
500	Start Village Polytechnic	1,214,912	9
300	Computerisation(LAIFOM)	980,000	8
240	Buy land for Musikoma Dispensary Building at jua kali	882,000	7
	All Other Projects (32 projects)	6,947,631	54
	<b>TOTAL</b>	<b>12,945,693</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	RMLF Projects	23,515,653	55
999	Purchase of Motor Vehicle	4,000,000	9
405	Rehabilitation and Opening up of Roads in the Wards	1,245,580	3
405	Opening, Rehabilitation and Maintenance of Roads	1,135,580	3
260	Construction of an Open Air Market at Kanduyi	1,000,000	2
	All Other Projects (32 projects)	11,818,605	28
	<b>TOTAL</b>	<b>42,715,418</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	53.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	65.3	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	113.7	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	46.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	86.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 051 Bureti County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: BURETI

(Values in KShs)

No. of Employees:	96	No. of Councillors:	24	Business Permit Schedule:	7
Total Yearly Salaries:	19,478,563	Total Civic Costs:	5,721,008	Business Permit Base Value	300
Average/Employee:	202,902	Average/Councillor:	238,375		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	38,968,121	38,968,121	100	43,516,171	111.7
Road Maintenance Levy Fund (RMLF)	2,694,667	2,717,223	100.8	0	0.0
Sub-Total	41,662,788	41,685,344	100.1	43,516,171	104.4
<b>Local Revenues</b>					
CILOR	2,194,813	1,000,000	45.6	2,194,813	219.5
Property Rates	7,415,715	5,956,707	80.3	6,218,491	104.4
Single Business Permit	3,552,264	2,720,750	76.6	4,168,421	153.2
Market Fees	1,305,470	32,140	2.5	1,665,630	5,182.4
Others	7,414,857	7,005,464	73.7	9,504,138	135.7
Sub-Total	21,883,119	16,715,061	76.4	23,751,493	142.1
<b>TOTAL REVENUES</b>	<b>63,545,907</b>	<b>58,400,405</b>	<b>91.9</b>	<b>67,267,664</b>	<b>115.2</b>
<b>EXPENDITURES</b>					
Civic	7,677,147	5,721,008	74.5	10,259,004	179.3
L A Personnel	22,027,493	19,478,563	88.4	24,050,415	123.5
L A Operations	6,850,351	12,867,130	187.8	9,313,341	72.4
L A Maintenance	4,620,476	2,673,215	57.9	6,596,476	246.8
<b>TOTAL Recurrent Expenditures</b>	<b>41,175,467</b>	<b>40,739,916</b>	<b>98.9</b>	<b>50,219,236</b>	<b>123.3</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>22,370,440</b>	<b>17,660,489</b>	<b>78.9</b>	<b>17,048,428</b>	<b>96.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>13,002,391</b>	<b>9,605,517</b>	<b>73.9</b>	<b>10,341,905</b>	<b>107.7</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>9,368,049</b>	<b>8,054,972</b>	<b>86.0</b>	<b>6,706,523</b>	<b>83.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>8,300,000</b>	<b>19,356,280</b>	<b>233.2</b>	<b>6,300,000</b>	<b>32.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,068,049</b>	<b>-11,301,308</b>		<b>406,523</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	REVENUE VAN	2,556,104	27
240	KIPTOME DISPENSARY	428,742	4
500	CHEPCHABAS SEC SCHOOL	232,000	2
500	KAPSIR NURSERY SCHOOL	214,371	2
500	RERESIC N. SCHOOL	214,371	2
	All Other Projects (56 projects)	5,959,929	62
	<b>TOTAL</b>	<b>9,605,517</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
350	TRACTOR AND EXHAUSTER	3,000,000	29
500	STAFF TRAINING AND COURSES	1,000,000	10
240	TEBESONIK HEALTH CENTRE	452,998	4
240	KELUNET DISPENSARY	400,000	4
240	CHEMELET DISPENSARY	226,498	2
	All Other Projects (34 projects)	5,262,409	51
	<b>TOTAL</b>	<b>10,341,905</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	54.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	76.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	98.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	73.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	233.2	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	7	No. of Councillors:	8	Business Permit Schedule:	7
Total Yearly Salaries:	2,810,484	Total Civic Costs:	1,928,125	Business Permit Base Value	300
Average/Employee:	401,498	Average/Councillor:	241,016		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	8,494,565	7,730,054	91	9,360,427	121.1
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	8,494,565	8,730,054	102.8	10,360,427	118.7
<b>Local Revenues</b>					
CILOR	0	1,000,000	0.0	0	0.0
Property Rates	764,194	62,749	8.2	863,591	1,376.3
Single Business Permit	953,386	483,700	50.7	1,326,495	274.2
Market Fees	339,698	180,085	53.0	364,055	202.2
Others	3,296,861	3,304,260	110.9	2,979,451	90.2
Sub-Total	5,354,139	5,030,794	94.0	5,533,592	110.0
<b>TOTAL REVENUES</b>	<b>13,848,704</b>	<b>13,760,848</b>	<b>99.4</b>	<b>15,894,019</b>	<b>115.5</b>
<b>EXPENDITURES</b>					
Civic	2,194,614	1,928,125	87.9	1,972,200	102.3
L A Personnel	4,044,276	2,810,484	69.5	3,986,042	141.8
L A Operations	2,104,257	3,243,490	154.1	1,600,700	49.4
L A Maintenance	875,200	783,314	89.5	975,000	124.5
<b>TOTAL Recurrent Expenditures</b>	<b>9,218,347</b>	<b>8,765,413</b>	<b>95.1</b>	<b>8,533,942</b>	<b>97.4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,630,357</b>	<b>4,995,435</b>	<b>107.9</b>	<b>7,360,077</b>	<b>147.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>4,373,231</b>	<b>723,995</b>	<b>16.6</b>	<b>3,940,000</b>	<b>544.2</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>257,126</b>	<b>4,271,440</b>	<b>1,661.2</b>	<b>3,420,077</b>	<b>80.1</b>
DEBT RESOLUTION REPAYMENTS	0	2,476,364	0.0	0	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>257,126</b>	<b>1,795,076</b>	<b>698.1</b>	<b>3,420,077</b>	<b>190.5</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
500	ASSISTANCE TO SCHOOLS	482,210	67
400	ROAD GRADING	167,285	23
999	ASSISTANCE TO NEEDY	74,500	10
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>723,995</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
245	ASSISTANCE TO SCHOOLS	1,980,000	50
405	ROAD GRADING/DRAINAGE SYSTEM/BUSPARK	1,220,000	31
999	OFFICE MACHINES AND FURNITURE	300,000	8
999	ASSISTANCE TO NEEDY	210,000	5
240	ASSISTANCE TO DISPENSARIES	150,000	4
	All Other Projects (1 projects)	80,000	2
	<b>TOTAL</b>	<b>3,940,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	45.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	42.9	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:	94.0	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:	16.6	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: 061 Busia County Council

Province: WESTERN

Summary Profile Fiscal Year 2007/2008

District: BUSIA

(Values in KShs)

No. of Employees:	82	No. of Councillors:	33	Business Permit Schedule:	9
Total Yearly Salaries:	16,114,131	Total Civic Costs:	10,419,184	Business Permit Base Value	400
Average/Employee:	196,514	Average/Councillor:	315,733		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	49,895,895	49,895,895	100	55,793,349	111.8
Road Maintenance Levy Fund (RMLF)	753,766	1,892,818	251.1	0	0.0
Sub-Total	50,649,661	51,788,713	102.2	55,793,349	107.7
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,700,000	5,044,555	107.3	4,850,000	96.1
Market Fees	3,761,516	3,791,435	100.8	3,849,550	101.5
Others	5,686,800	5,488,169	86.7	6,332,000	115.4
Sub-Total	14,148,316	14,324,159	101.2	15,031,550	104.9
<b>TOTAL REVENUES</b>	<b>64,797,977</b>	<b>66,112,872</b>	<b>102.0</b>	<b>70,824,899</b>	<b>107.1</b>
<b>EXPENDITURES</b>					
Civic	6,872,000	10,419,184	151.6	10,182,000	97.7
L A Personnel	22,172,219	16,114,131	72.7	23,198,892	144.0
L A Operations	7,412,280	13,022,868	175.7	7,020,000	53.9
L A Maintenance	1,620,000	5,533,238	341.6	1,570,000	28.4
TOTAL Recurrent Expenditures	38,076,499	45,089,421	118.4	41,970,892	93.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>26,721,478</b>	<b>21,023,451</b>	<b>78.7</b>	<b>28,854,007</b>	<b>137.2</b>
CAPITAL EXPENDITURES	19,459,766	19,714,617	101.3	21,759,406	110.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>7,261,712</b>	<b>1,308,834</b>	<b>18.0</b>	<b>7,094,601</b>	<b>542.1</b>
DEBT RESOLUTION REPAYMENTS	6,965,155	6,965,155	100.0	7,082,490	101.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>296,557</b>	<b>-5,656,321</b>		<b>12,111</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	WATER SPRINGS CONSTRUCTION	3,302,799	17
400	GRADING OF RURAL ACCESS ROADS	3,214,185	16
350	PURCHASE OF COUNCIL CAR	2,556,672	13
400	GRADING OF RURAL ACCESS ROADS K.R.B.F	2,250,672	11
350	PURCHASE OF TRACTOR & TRAILER	2,213,100	11
	All Other Projects (7 projects)	6,177,189	31
	<b>TOTAL</b>	<b>19,714,617</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	GRADING OF RURAL ACCESS ROADS	8,884,500	41
500	PROTECTION OF WATER SPRINGS/WELLS	2,950,000	14
900	CONSTRUCTION OF PARKING BAY	2,000,000	9
265	I.C.T/TRAINING	2,000,000	9
900	PURCHASE OF LAND FOR AIRSTRIP	1,774,906	8
	All Other Projects (7 projects)	4,150,000	19
	<b>TOTAL</b>	<b>21,759,406</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	50.5	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:	23.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	101.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	118.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	101.3	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: 066 Busia Municipal Council  
Summary Profile Fiscal Year 2007/2008**

Province: WESTERN

District: BUSIA

(Values in KShs)

No of Employees	149	No of Councillors	10	Business Permit Schedule	12
Total Yearly Salaries	19,548,698	Total Civic Costs	4,341,186	Business Permit Base Value	700
Average/Employee	131,199	Average/Councillor	434,119		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	25,888,863	25,888,864	100	29,019,650	112.1
Road Maintenance Levy Fund (RMLF)	3,234,000	14,934,983	461.8	14,399,145	96.4
Sub-Total	29,122,863	40,823,847	140.2	43,418,795	106.4
<b>Local Revenues</b>					
CILOR	102,552	2,000,000	1,950.2	2,269,440	113.5
Property Rates	3,300,000	2,063,397	62.5	2,000,000	96.9
Single Business Permit	10,000,000	6,169,491	61.7	7,000,000	113.5
Market Fees	3,705,000	1,970,196	53.2	3,305,000	167.7
Others	26,943,100	29,745,400	117.4	25,334,504	85.2
Sub-Total	44,050,652	41,948,484	95.2	39,908,944	95.1
<b>TOTAL REVENUES</b>	<b>73,173,515</b>	<b>82,772,331</b>	<b>113.1</b>	<b>83,327,739</b>	<b>100.7</b>
<b>EXPENDITURES</b>					
Civic	4,022,000	4,341,186	107.9	5,817,600	134.0
L A Personnel	33,288,708	19,548,698	58.7	37,894,915	183.8
L A Operations	10,048,750	18,092,889	180.1	11,433,000	63.2
L A Maintenance	2,959,500	1,160,794	39.2	20,712,531	1,784.3
TOTAL Recurrent Expenditures	50,318,958	43,143,567	85.7	75,858,046	175.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>22,854,557</b>	<b>39,628,764</b>	<b>173.4</b>	<b>7,469,693</b>	<b>18.8</b>
CAPITAL EXPENDITURES	4,600,000	19,794,710	430.3	11,850,000	59.9
LOAN REPA /MENTS	0	7,197,753	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>18,254,557</b>	<b>12,636,301</b>	<b>69.2</b>	<b>-4,380,307</b>	
DEBT RESOLUTION REPAYMENTS	9,000,000	13,200,509	146.7	10,000,000	75.8
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>9,254,557</b>	<b>-564,208</b>		<b>-14,380,307</b>	<b>2,548.8</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
255	Affordable Housing Scheme Project	8,300,000	42
800	Bridge Construction	5,766,610	29
400	Grading of Roads	3,738,100	19
999	Purchase of Land	852,000	4
999	Old Projects	738,000	4
	All Other Projects (1 projects)	400,000	2
<b>TOTAL</b>		<b>19,794,710</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	Purchase of Computers	2,000,000	17
999	Purchase of Garbage Collection Tractor & Trailer	2,000,000	17
999	Purchase of Council Vehicle	2,000,000	17
999	Other Stalled Projects	1,850,000	16
999	Construction of Dispensary	1,000,000	8
	All Other Projects (3 projects)	3,000,000	25
<b>TOTAL</b>		<b>11,850,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	67.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	14.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	10.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	95.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	85.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	430.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	146.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 071 Butere-Mumias County Council

Province: WESTERN

Summary Profile Fiscal Year 2007/2008

District:

(Values in KShs)

BUTERE-MUMIAS

No. of Employees:	164	No. of Councillors:	25	Business Permit Schedule:	7
Total Yearly Salaries:	39,540,699	Total Civic Costs:	10,895,178	Business Permit Base Value	300
Average/Employee:	241,102	Average/Councillor:	435,807		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	73,276,540	73,276,540	100	82,032,089	111.9
Road Maintenance Levy Fund (RMLF)	2,300,000	2,717,000	118.1	2,233,932	82.2
Sub-Total	75,576,540	75,993,540	100.6	84,266,021	110.9
<b>Local Revenues</b>					
CILOR	0	0	0.0	2,843,380	0.0
Property Rates	460,000	2,255,153	490.3	1,560,000	69.2
Single Business Permit	7,190,000	5,675,690	78.9	7,450,000	131.3
Market Fees	8,200,000	7,236,815	88.3	8,800,000	121.6
Others	21,051,590	14,160,828	102.5	13,810,755	97.5
Sub-Total	36,901,590	29,328,486	79.5	34,464,135	117.5
<b>TOTAL REVENUES</b>	<b>112,478,130</b>	<b>105,322,026</b>	<b>93.6</b>	<b>118,730,156</b>	<b>112.7</b>
<b>EXPENDITURES</b>					
Civic	8,980,000	10,895,178	121.3	15,060,410	138.2
L A Personnel	36,636,012	39,540,699	107.9	37,640,867	95.2
L A Operations	15,107,680	11,995,991	79.4	12,616,336	105.2
L A Maintenance	11,345,000	10,546,411	93.0	9,403,932	89.2
TOTAL Recurrent Expenditures	72,068,692	72,978,279	101.3	74,721,545	102.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>40,409,438</b>	<b>32,343,747</b>	<b>80.0</b>	<b>44,008,611</b>	<b>136.1</b>
CAPITAL EXPENDITURES	28,091,135	21,968,708	78.2	31,992,519	145.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>12,318,303</b>	<b>10,375,039</b>	<b>84.2</b>	<b>12,016,092</b>	<b>115.8</b>
DEBT RESOLUTION REPAYMENTS	11,247,800	6,841,899	60.8	11,872,536	173.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,070,503</b>	<b>3,533,140</b>	<b>330.0</b>	<b>143,556</b>	<b>4.1</b>

Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
350	Purchase of Pick-Up	2,710,508	12
400	Manvala-Khulwanda R/C & Road	1,492,830	7
400	Bukaya - Mushechere - Masinjira R/C & Road	1,449,080	7
240	Dispensary at Emalindi	1,286,000	6
400	Koyonzo - Namulungu R/C & Road	1,095,225	5
	All Other Projects (36 projects)	13,935,065	63
	<b>TOTAL</b>	<b>21,968,708</b>	<b>100</b>

Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF SINGLE CABIN PICK-UP	2,500,000	8
240	COMPLETION OF MALAHA & KHAUNGA DISPENSARY	1,308,109	4
400	CONST. OF MUNDALO BRIDGE & ROAD	1,200,000	4
900	CONST. OF RESOURCH CENTRE AT SHIBANGA MKT.	1,100,000	3
240	COMPLETION OF EMALINDI HEALTH CENTRE	1,043,870	3
	All Other Projects (27 projects)	24,840,540	78
	<b>TOTAL</b>	<b>31,992,519</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.5	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:	14.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	79.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	101.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	78.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	60.8	Total Actual Resolution Payments compared to Planned Resolution Payments

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

Province: RIFT VALLEY

**Summary Profile Fiscal Year 2007/2008**

District: WEST POKOT

(Values in KShs)

No of Employees:	9	No of Councillors:	8	Business Permit Schedule:	9
Total Yearly Salaries	3,745,497	Total Civic Costs	265,516	Business Permit Base Value	400
Average/Employee	416,166	Average/Councillor:	33,190		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	3,404,866	3,404,866	100	3,640,868	106.9
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0 0	1,000,000	100.0
Sub-Total	3,404,866	4,404,866	129.4	4,640,868	105.4
<b>Local Revenues</b>					
CILOR	0	0	0 0	0	0.0
Property Rates	0	0	0 0	0	0.0
Single Business Permit	559,400	331,610	59.3	497,000	149.9
Market Fees	389,845	165,222	42.4	390,950	236.6
Others	1,139,516	1,054,284	63.5	1,659,950	157.4
Sub-Total	2,088,761	1,551,116	74.3	2,547,900	164.3
<b>TOTAL REVENUES</b>	<b>5,493,627</b>	<b>5,955,982</b>	<b>108.4</b>	<b>7,188,768</b>	<b>120.7</b>
<b>EXPENDITURES</b>					
Civic	1,294,800	265,516	20.5	2,345,180	883.3
L A Personnel	1,488,902	3,745,497	251.6	4,939,761	131.9
L A Operations	1,565,000	1,550,788	99.1	4,100,000	264.4
L A Maintenance	340,000	1,016,136	298.9	750,000	73.8
TOTAL Recurrent Expenditures	4,688,702	6,577,937	140.3	12,134,941	184.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>804,925</b>	<b>-621,955</b>		<b>-4,946,173</b>	<b>795.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>922,248</b>	<b>5,044,496</b>	<b>547.0</b>	<b>2,555,000</b>	<b>50.6</b>
LOAN REPAYMENTS	0	0	0 0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-117,323</b>	<b>-5,666,451</b>	<b>4,829.8</b>	<b>-7,601,173</b>	<b>132.4</b>
DEBT RESOLUTION REPAYMENTS	500,000	632,844	126.6	1,205,100	190.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-617,323</b>	<b>-6,299,296</b>	<b>1,020.4</b>	<b>-8,706,273</b>	<b>138.2</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Road repair	1,522,248	30
400	Road Repair	1,522,248	30
200	Construction of council office	400,000	8
200	Construction of council office	400,000	8
999	Tree Planting	200,000	4
	All Other Projects (5 projects)	1,000,000	20
	<b>TOTAL</b>	<b>5,044,496</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
200	CONSTRUCTION OF COUNCIL OFFICE	1,200,000	47
201	ROAD REPAIR	600,000	23
204	ROAD REPAIR SENETWO - HOLDING GROUND	480,000	19
202	ROAD REPAIR CHEPARERIA- YWALATEKE	230,000	9
203	ROAD REPAIR CHEPARERIA - SENETWO	45,000	2
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>2,555,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	49.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	22.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	4.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	74.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	140.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	547.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	126.6	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

(Values in KShs)

No. of Employees:	27	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	6,192,481	Total Civic Costs:	1,189,130	Business Permit Base Value	500
Average/Employee:	229,351	Average/Councillor:	148,641		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (L ATF)	7,795,072	7,795,072	100	8,572,291	110.0
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	7,795,072	8,795,072	112.8	9,572,291	108.8
<b>Local Revenues</b>					
CILOR	395,360	300,000	75.9	395,360	131.8
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,899,604	2,248,624	118.4	2,157,851	96.0
Market Fees	642,470	915,219	142.5	599,838	65.5
Others	3,245,111	4,604,252	108.1	4,260,343	92.5
Sub-Total	6,182,545	8,068,095	130.5	7,413,392	91.9
<b>TOTAL REVENUES</b>	<b>13,977,617</b>	<b>16,863,167</b>	<b>120.6</b>	<b>16,985,683</b>	<b>100.7</b>
<b>EXPENDITURES</b>					
Civic	1,266,150	1,189,130	93.9	2,042,850	171.8
L A Personnel	6,497,425	6,192,481	95.3	6,203,001	100.2
L A Operations	2,436,888	2,600,156	106.7	3,620,594	139.2
L A Maintenance	125,250	121,381	96.9	567,797	467.8
<b>TOTAL Recurrent Expenditures</b>	<b>10,325,713</b>	<b>10,103,148</b>	<b>97.8</b>	<b>12,434,242</b>	<b>123.1</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,651,904</b>	<b>6,760,019</b>	<b>185.1</b>	<b>4,551,441</b>	<b>67.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,141,328</b>	<b>1,981,356</b>	<b>63.1</b>	<b>4,504,040</b>	<b>227.3</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>510,576</b>	<b>4,778,663</b>	<b>935.9</b>	<b>47,401</b>	<b>1.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,400,000</b>	<b>4,201,478</b>	<b>300.1</b>	<b>0</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-889,424</b>	<b>577,185</b>		<b>47,401</b>	<b>8.2</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	COMPLETION OF TOWN HALL	863,365	44
400	ROAD/STREET REHABILITATION	557,390	28
300	PURCHASE OF A PHOTOCOPIER	97,000	5
500	KIMUCHIA DAY SEC. SCHOOL	70,940	4
900	GANTARAKI WATER PROJECT	70,000	4
	All Other Projects (9 projects)	322,661	16
	<b>TOTAL</b>	<b>1,981,356</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
350	PURCHASE OF CIVIC VEHICLE	1,284,000	29
200	COMPLETION OF TOWN HALL	800,000	18
500	SCHOOL CONSTRUCTION AND ENHANCEMENT	540,000	12
405	ROAD STREET REHABILITATION	500,000	11
400	MAKURI - KAMAARA MARKET ROAD	494,200	11
	All Other Projects (7 projects)	885,840	20
	<b>TOTAL</b>	<b>4,504,040</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

L ATF Personnel Ratio:	57.6	Total Planned Personnel Expenditures compared to Total Expenditures
L ATF Capital Ratio:	33.6	Total Planned Capital Projects compared to L ATF Service Delivery Amount
Civic Ratio:	11.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	130.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	63.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	300.1	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No of Employees	42	No of Councillors	8	Business Permit Schedule	10
Total Yearly Salaries	8,188,609	Total Civic Costs	3,952,056	Business Permit Base Value	500
Average/Employee	194,967	Average/Councillor	494,007		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	11,680,932	11,680,932	100	12,953,462	110.9
Road Maintenance Levy Fund (RMLF)	1,507,531	2,717,050	180.2	5,129,814	188.8
Sub-Total	13,188,463	14,397,982	109.2	18,083,276	125.6
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	361,559	342,240	94.7	372,000	108.7
Single Business Permit	3,117,100	4,043,750	129.7	4,250,000	105.1
Market Fees	1,165,510	1,270,590	109.0	1,285,000	101.1
Others	7,412,369	11,119,670	116.1	9,578,035	86.1
Sub-Total	12,056,538	16,776,250	139.1	15,485,035	92.3
<b>TOTAL REVENUES</b>	<b>25,245,001</b>	<b>31,174,232</b>	<b>123.5</b>	<b>33,568,311</b>	<b>107.7</b>
<b>EXPENDITURES</b>					
Civic	4,926,000	3,952,056	80.2	4,646,000	117.6
L A Personnel	11,254,164	8,188,609	72.8	13,409,393	163.8
L A Operations	9,555,302	4,481,597	46.9	8,219,000	183.4
L A Maintenance	3,130,000	1,177,244	37.6	2,950,000	250.6
TOTAL Recurrent Expenditures	28,865,466	17,799,506	61.7	29,224,393	164.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-3,620,465</b>	<b>13,374,726</b>		<b>4,343,918</b>	<b>32.5</b>
CAPITAL EXPENDITURES	4,500,000	6,948,675	154.4	5,100,000	73.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-8,120,465</b>	<b>6,426,051</b>		<b>-756,082</b>	
DEBT RESOLUTION REPAYMENTS	2,500,000	3,972,995	158.9	3,300,000	83.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-10,620,465</b>	<b>2,453,056</b>		<b>-4,056,082</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROADS	3,407,050	49
200	TOWN HALL	2,000,000	29
500	SCHOOLS	261,900	4
350	REVENUE COLLECTION VEHICLE	226,550	3
400	FEEDER ROADS	218,000	3
	All Other Projects (8 projects)	835,175	12
	<b>TOTAL</b>	<b>6,948,675</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
200	Town Hall	2,000,000	39
500	Schools	1,056,000	21
405	Kenya Roads Board	690,000	14
245	Dispensaries	322,334	6
900	Water	253,332	5
	All Other Projects (5 projects)	778,334	15
	<b>TOTAL</b>	<b>5,100,000</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	48.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	32.1	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	139.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	61.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	154.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	158.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 091 Eldama Ravine Town Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: KOIBATEK

(Values in KShs)

No. of Employees:	30	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	4,581,552	Total Civic Costs:	2,449,728	Business Permit Base Value	350
Average/Employee:	152,718	Average/Councillor:	306,216		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	13,489,785	13,489,785	100	15,002,748	111.2
Road Maintenance Levy Fund (RMLF)	753,766	3,917,769	519.8	2,717,223	69.4
Sub-Total	14,243,551	17,407,554	122.2	17,719,971	101.8
<b>Local Revenues</b>					
CILOR	12,494,344	1,500,000	12.0	6,053,280	403.6
Property Rates	985,000	902,234	91.6	997,000	110.5
Single Business Permit	1,990,000	1,927,463	96.9	2,317,000	120.2
Market Fees	2,510,000	2,539,195	101.2	2,933,300	115.5
Others	8,906,429	4,499,756	77.0	5,843,858	129.9
Sub-Total	26,885,773	11,368,648	42.3	18,144,438	159.6
<b>TOTAL REVENUES</b>	<b>41,129,324</b>	<b>28,776,202</b>	<b>70.0</b>	<b>35,864,409</b>	<b>124.6</b>
<b>EXPENDITURES</b>					
Civic	2,887,600	2,449,728	84.8	3,021,500	123.3
L A Personnel	10,009,733	4,581,552	45.8	10,859,804	237.0
L A Operations	10,722,100	8,386,148	78.2	7,389,400	88.1
L A Maintenance	7,771,071	2,565,288	33.0	4,916,823	191.7
<b>TOTAL Recurrent Expenditures</b>	<b>31,390,504</b>	<b>17,982,716</b>	<b>57.3</b>	<b>26,187,527</b>	<b>145.6</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,738,820</b>	<b>10,793,486</b>	<b>110.8</b>	<b>9,676,882</b>	<b>89.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>7,410,000</b>	<b>6,633,025</b>	<b>89.5</b>	<b>4,750,000</b>	<b>71.6</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,328,820</b>	<b>4,160,461</b>	<b>178.7</b>	<b>4,926,882</b>	<b>118.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,407,000</b>	<b>1,407,000</b>	<b>100.0</b>	<b>2,395,248</b>	<b>170.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>921,820</b>	<b>2,753,461</b>	<b>298.7</b>	<b>2,531,634</b>	<b>91.9</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Roads maintenance	1,971,726	30
900	Construction of Kirobon water tank 100M	745,000	11
900	Construction of Naitili water tank 100M	745,000	11
900	Supply of Water Pipes (Perkerra Ward)	500,900	8
900	Supply of Water Pipes (Kabimoi Ward)	499,970	8
	All Other Projects (9 projects)	2,170,429	33
	<b>TOTAL</b>	<b>6,633,025</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	Purchase of vehicle	1,500,000	32
905	Supply of water pipes	500,000	11
905	Supply of water pipes	500,000	11
900	Supply of water pipes	500,000	11
200	Construction of Office	500,000	11
	All Other Projects (4 projects)	1,250,000	26
	<b>TOTAL</b>	<b>4,750,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	33.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	42.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	57.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	89.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

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

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: UASIN GISHU

(Values in KShs)

No of Employees	789	No of Councillors	20	Business Permit Schedule	12
Total Yearly Salaries:	249,242,989	Total Civic Costs	13,894,346	Business Permit Base Value	700
Average/Employee	315,897	Average/Councillor	694,717		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	125,377,503	125,377,503	100	141,340,237	112.7
Road Maintenance Levy Fund (RMLF)	21,032,287	20,805,565	98.9	80,074,234	384.9
Sub-Total	146,409,790	146,183,068	99.8	221,414,471	151.5
<b>Local Revenues</b>					
CILOR	23,260,731	3,000,000	12.9	23,260,731	775.4
Property Rates	77,810,000	102,268,963	131.4	96,000,000	93.9
Single Business Permit	34,300,000	34,539,265	100.7	41,500,000	120.2
Market Fees	16,093,000	8,421,596	52.3	13,473,000	160.0
Others	204,953,020	117,055,521	57.6	147,049,303	125.6
Sub-Total	356,416,751	265,285,345	74.4	321,283,034	121.1
<b>TOTAL REVENUES</b>	<b>502,826,541</b>	<b>411,468,413</b>	<b>81.8</b>	<b>542,697,505</b>	<b>131.9</b>
<b>EXPENDITURES</b>					
Civic	11,023,750	13,894,346	126.0	14,345,100	103.2
L A Personnel	242,940,333	249,242,989	102.6	249,962,398	100.3
L A Operations	56,101,332	38,695,850	69.0	67,065,405	173.3
L A Maintenance	23,535,000	8,654,824	36.8	19,500,000	225.3
TOTAL Recurrent Expenditures	333,600,415	310,488,009	93.1	350,872,903	113.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>169,226,126</b>	<b>100,980,404</b>	<b>69.7</b>	<b>191,824,602</b>	<b>190.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>119,225,000</b>	<b>68,894,670</b>	<b>57.8</b>	<b>170,756,220</b>	<b>247.9</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>50,001,126</b>	<b>32,085,734</b>	<b>64.2</b>	<b>21,068,382</b>	<b>66.7</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>50,900,000</b>	<b>19,367,863</b>	<b>38.1</b>	<b>62,700,000</b>	<b>323.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-898,874</b>	<b>12,717,871</b>		<b>-41,631,618</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	PURCHASE OF GRADER	18,792,000	27
999	ADDITIONAL MONEY TO BUY LAND	11,464,750	17
350	NEW CIVIC VEHICLE	5,971,000	9
260	PURCHASE OF LAND FOR CONST OF MKT	5,139,200	7
605	PURCHASE OF LAND-DUMPSITE	2,500,000	4
	All Other Projects (36 projects)	25,027,720	36
<b>TOTAL</b>		<b>68,894,670</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
300	Buying of Land for New Market	15,000,000	9
500	Paving, Recarpeting & Drain Imp Mo Street	8,938,000	5
500	Recarpeting & Drain Imp Main Bus Park	7,950,000	5
500	Re-Carpeting of old Uganda Road	7,560,000	4
500	Recarpeting, Drainage works at Mtaa/Kamkunji Rd	7,275,000	4
	All Other Projects (113 projects)	124,033,220	73
<b>TOTAL</b>		<b>170,756,220</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	56.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	79.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	4.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	74.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	93.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	57.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	38.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 101 Embu County Council

Province: EASTERN

Summary Profile Fiscal Year 2007/2008

District: EMBU

(Values in KShs)

No. of Employees:	53	No. of Councillors:	13	Business Permit Schedule:	10
Total Yearly Salaries:	14,668,120	Total Civic Costs:	3,312,850	Business Permit Base Value	500
Average/Employee:	276,757	Average/Councillor:	254,835		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	30,800,943	30,800,943	100	34,352,573	111.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	30,800,943	30,800,943	100.0	34,352,573	111.5
<b>Local Revenues</b>					
CILOR	520,000	200,000	38.5	520,000	260.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,000,000	9,900,620	990.1	8,500,000	85.9
Market Fees	0	1,605,274	0.0	790,000	49.2
Others	11,887,000	7,349,308	148.6	4,945,000	67.3
Sub-Total	13,407,000	19,055,202	142.1	14,755,000	77.4
<b>TOTAL REVENUES</b>	<b>44,207,943</b>	<b>49,856,145</b>	<b>112.8</b>	<b>49,107,573</b>	<b>98.5</b>
<b>EXPENDITURES</b>					
Civic	3,961,000	3,312,850	83.6	7,811,280	235.8
L A Personnel	13,934,643	14,668,120	105.3	14,277,471	97.3
L A Operations	10,655,600	4,840,970	45.4	13,469,000	278.2
L A Maintenance	3,875,000	2,646,786	68.3	6,263,199	236.6
<b>TOTAL Recurrent Expenditures</b>	<b>32,426,243</b>	<b>25,468,726</b>	<b>78.5</b>	<b>41,820,950</b>	<b>164.2</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>11,781,700</b>	<b>24,387,419</b>	<b>207.0</b>	<b>7,286,623</b>	<b>29.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>10,600,000</b>	<b>2,679,299</b>	<b>25.3</b>	<b>8,000,000</b>	<b>298.6</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,181,700</b>	<b>21,708,120</b>	<b>1,837.0</b>	<b>-713,377</b>	
DEBT RESOLUTION REPAYMENTS	2,167,727	16,538,348	762.9	2,000,000	12.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-986,027</b>	<b>5,169,772</b>		<b>-2,713,377</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	IRIARI WATER INTAKE	880,474	33
400	GRADING OF ROADS	609,079	23
500	MURAGARI SECONDARY SCHOOL	422,439	16
999	MANYATTA RESOURCE CENTRE	200,000	7
500	KATHANDE SECONDARY SCHOOL	180,225	7
	All Other Projects (8 projects)	387,082	14
	<b>TOTAL</b>	<b>2,679,299</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	GRADING OF ROADS	800,000	10
500	ADM BLOCK	400,000	5
500	CLASSROOM CONTRUCTION	400,000	5
805	CONSTRUCTION OF BRIDGE	400,000	5
240	DISPENSARY CONTRUCTION	400,000	5
	All Other Projects (14 projects)	5,600,000	70
	<b>TOTAL</b>	<b>8,000,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	41.6	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:	13.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	142.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	78.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	25.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	762.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 106 Embu Municipal Council

Province: EASTERN

Summary Profile Fiscal Year 2007/2008

District: EMBU

(Values in KShs)

No of Employees:	214	No. of Councillors:	13	Business Permit Schedule:	12
Total Yearly Salaries:	33,666,786	Total Civic Costs:	5,107,597	Business Permit Base Value:	700
Average/Employee:	157,321	Average/Councillor:	392,892		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	27,309,448	27,309,448	100	30,616,528	112.1
Road Maintenance Levy Fund (RMLF)	2,204,744	5,028,956	228.1	16,231,285	322.8
Sub-Total	29,514,192	32,338,404	109.6	46,847,813	144.9
<b>Local Revenues</b>					
CILOR	8,900,000	3,021,000	33.9	8,900,000	294.6
Property Rates	0	6,242,522	0.0	3,670,540	58.8
Single Business Permit	12,000,000	9,309,418	77.6	10,000,000	107.4
Market Fees	13,370,000	9,078,394	67.9	16,000,000	176.2
Others	25,706,000	23,512,535	118.5	19,836,000	84.4
Sub-Total	59,976,000	51,163,869	85.3	58,406,540	114.2
<b>TOTAL REVENUES</b>	<b>89,490,192</b>	<b>83,502,273</b>	<b>93.3</b>	<b>105,254,353</b>	<b>126.0</b>
<b>EXPENDITURES</b>					
Civic	7,625,000	5,107,597	67.0	8,475,000	165.9
L A Personnel	37,100,409	33,666,786	90.7	42,269,600	125.8
L A Operations	17,094,999	7,462,688	43.7	26,647,645	357.1
L A Maintenance	8,744,000	6,384,889	73.0	24,881,285	389.7
<b>TOTAL Recurrent Expenditures</b>	<b>70,564,408</b>	<b>52,621,960</b>	<b>74.6</b>	<b>102,273,530</b>	<b>194.4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>18,925,784</b>	<b>30,880,313</b>	<b>163.2</b>	<b>2,980,823</b>	<b>9.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>11,235,163</b>	<b>2,593,780</b>	<b>23.1</b>	<b>8,526,779</b>	<b>328.7</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>7,690,621</b>	<b>28,286,533</b>	<b>367.8</b>	<b>-5,546,966</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,500,000</b>	<b>0</b>	<b>0.0</b>	<b>2,800,000</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>5,190,621</b>	<b>28,286,533</b>	<b>546.0</b>	<b>-8,346,966</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROADS 7 REPAIR	500,000	19
400	ROADS & REPAIR	500,000	19
400	CONSTRUCTION OF CULVERT	316,890	12
400	CONSTRUCTION OF CULVERT	316,890	12
500	GATONDO PRY-2 CLASS ROOM	285,000	11
	All Other Projects (15 projects)	675,000	26
	<b>TOTAL</b>	<b>2,593,780</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
350	PURCHASE OF TIPPER	4,000,000	47
999	STATUTORY CREDITORS	2,900,000	34
405	ROADS MAINTENANCE	1,300,000	15
999	HIV/AIDS	326,779	4
		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>8,526,779</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	54.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	34.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	9.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	85.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	74.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	23.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 111 Funyula Town Council

Province: WESTERN

Summary Profile Fiscal Year 2007/2008

District: BUSIA

(Values in KShs)

No. of Employees:	16	No. of Councillors:	8	Business Permit Schedule:	7
Total Yearly Salaries:	2,100,600	Total Civic Costs:	1,231,138	Business Permit Base Value	300
Average/Employee:	131,288	Average/Councillor:	153,892		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	5,285,883	5,159,022	98	5,751,823	111.5
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	5,285,883	6,159,022	116.5	6,751,823	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	515,000	478,638	92.9	0	0.0
Market Fees	660,882	52,380	7.9	518,044	989.0
Others	133,820	1,272,528	133.4	953,800	75.0
Sub-Total	1,309,702	1,803,546	137.7	1,471,844	81.6
<b>TOTAL REVENUES</b>	<b>6,595,585</b>	<b>7,962,568</b>	<b>120.7</b>	<b>8,223,667</b>	<b>103.3</b>
<b>EXPENDITURES</b>					
Civic	2,197,000	1,231,138	56.0	2,792,000	226.8
L A Personnel	4,667,890	2,100,600	45.0	4,374,183	208.2
L A Operations	1,682,000	1,490,100	88.6	1,757,000	117.9
L A Maintenance	105,000	110,480	105.2	82,000	74.2
<b>TOTAL Recurrent Expenditures</b>	<b>8,651,890</b>	<b>4,932,318</b>	<b>57.0</b>	<b>9,005,183</b>	<b>182.6</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-2,056,305</b>	<b>3,030,250</b>		<b>-781,516</b>	
<b>CAPITAL EXPENDITURES</b>	<b>2,062,000</b>	<b>1,495,300</b>	<b>72.5</b>	<b>3,150,000</b>	<b>210.7</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>-4,118,305</b>	<b>1,534,950</b>		<b>-3,931,516</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>859,600</b>	<b>3,569,847</b>	<b>415.3</b>	<b>1,030,000</b>	<b>28.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-4,977,905</b>	<b>-2,034,897</b>	<b>40.9</b>	<b>-4,961,516</b>	<b>243.8</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	Wakhungu/Khanyenya	1,000,000	67
100	Strategic Plan	143,000	10
500	Odiado Nursery	100,000	7
999	Namboboto/Sigulu	100,000	7
100	By-laws	92,300	6
	All Other Projects (1 projects)	60,000	4
	<b>TOTAL</b>	<b>1,495,300</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	Namboboto-Nyakhobi Road	800,000	25
405	Wakhungu Road	450,000	14
405	Khanyenya Road	450,000	14
405	Masievi-Sigulu Road	400,000	13
500	Bujibi ECD class	400,000	13
	All Other Projects (2 projects)	650,000	21
	<b>TOTAL</b>	<b>3,150,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	64.1	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:	25.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	137.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	57.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	72.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	415.3	Total Actual Resolution Payments compared to Planned Resolution Payments

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

**Province: NORTH  
EASTERN**

**Summary Profile Fiscal Year 2007/2008**

**District: GARISSA**

(Values in KShs)

No of Employees.	13	No of Councillors.	76	Business Permit Schedule.	6
Total Yearly Salaries.	10,326,310	Total Civic Costs.	8,332,562	Business Permit Base Value	250
Average/Employee	794,332	Average/Councillor	109,639		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	55,088,698	55,088,698	100	61,668,354	111.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	55,088,698	55,088,698	100.0	61,668,354	111.9
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	690,000	2,525,149	366.0	1,100,000	43.6
Market Fees	0	0	0.0	10,160,205	0.0
Others	12,061,325	8,867,326	253.4	3,500,000	39.5
Sub-Total	12,751,325	11,392,475	89.3	14,760,205	129.6
<b>TOTAL REVENUES.</b>	<b>67,840,023</b>	<b>66,481,173</b>	<b>98.0</b>	<b>76,428,559</b>	<b>115.0</b>
<b>EXPENDITURES</b>					
Civic	3,060,000	8,332,562	272.3	16,381,200	196.6
L A Personnel	12,527,198	10,326,310	82.4	12,650,110	122.5
L A Operations	10,826,000	10,963,114	101.3	12,196,000	111.2
L A Maintenance	2,775,000	550,566	19.8	3,545,000	643.9
TOTAL Recurrent Expenditures	29,188,198	30,172,552	103.4	44,772,310	148.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>38,651,825</b>	<b>36,308,621</b>	<b>93.9</b>	<b>31,656,249</b>	<b>87.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>19,900,000</b>	<b>22,705,063</b>	<b>114.1</b>	<b>19,900,000</b>	<b>87.6</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>100,000</b>	<b>0.0</b>	<b>1</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>18,751,825</b>	<b>13,503,558</b>	<b>72.0</b>	<b>11,756,248</b>	<b>87.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>0</b>	<b>21,442,614</b>	<b>0.0</b>	<b>11,700,000</b>	<b>54.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>18,751,825</b>	<b>-7,939,056</b>		<b>56,248</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
500	CONSTRUCTION OF CLASSROOMS	7,002,845	31
350	PURCHASE OF MOTOR VEHICLE	2,489,098	11
200	CONSTRUCTION OF ADMINISTRATION BLOCK	2,069,000	9
240	CONSTRUCTION OF MATERNITY WARD	1,439,344	6
999	AJAX ENGINE	1,159,500	5
	All Other Projects (18 projects)	8,545,276	38
<b>TOTAL</b>		<b>22,705,063</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	Valuation Roll	2,000,000	10
900	CONSTRUCTION OF CATTLE DIP	1,500,000	8
240	REHABILITATION OF SCHOOL	1,500,000	8
999	Physical planning	1,500,000	8
240	Construction of two classrooms	1,500,000	8
	All Other Projects (10 projects)	11,900,000	60
<b>TOTAL</b>		<b>19,900,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	31.8	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	27.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	89.3	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	114.1	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: 121 Garissa Municipal Council**

**Summary Profile Fiscal Year 2007/2008**

**District: GARISSA**

**Province: NORTH EASTERN**

(Values in KShs)

No. of Employees:	62	No. of Councillors:	8	Business Permit Schedule:	12
Total Yearly Salaries:	21,047,212	Total Civic Costs:	5,294,374	Business Permit Base Value	700
Average/Employee:	339,471	Average/Councillor:	661,797		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	40,457,785	40,457,785	100	45,468,946	112.4
Road Maintenance Levy Fund (RMLF)	1,280,000	14,500,000	1,132.8	23,046,451	158.9
Sub-Total	41,737,785	54,957,785	131.7	68,515,397	124.7
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,000,000	3,597,110	89.9	4,000,000	111.2
Market Fees	480,000	1,568,020	326.7	480,000	30.6
Others	20,168,757	19,556,120	100.1	19,541,033	99.9
Sub-Total	24,648,757	24,721,250	100.3	24,021,033	97.2
<b>TOTAL REVENUES</b>	<b>66,386,542</b>	<b>79,679,035</b>	<b>120.0</b>	<b>92,536,430</b>	<b>116.1</b>
<b>EXPENDITURES</b>					
Civic	4,082,000	5,294,374	129.7	5,268,000	99.5
L A Personnel	23,044,830	21,047,212	91.3	28,255,319	134.2
L A Operations	8,695,000	10,149,230	116.7	8,590,000	84.6
L A Maintenance	1,055,000	17,104,391	1,621.3	24,400,000	142.7
TOTAL Recurrent Expenditures	36,876,830	53,595,207	145.3	66,513,319	124.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>29,509,712</b>	<b>26,083,828</b>	<b>88.4</b>	<b>26,023,111</b>	<b>99.8</b>
CAPITAL EXPENDITURES	22,870,000	1,941,500	8.5	14,732,889	758.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>6,639,712</b>	<b>24,142,328</b>	<b>363.6</b>	<b>11,290,222</b>	<b>46.8</b>
DEBT RESOLUTION REPAYMENTS	6,638,654	15,898,581	239.5	11,277,360	70.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,058</b>	<b>8,243,747</b>	<b>779,482.7</b>	<b>12,862</b>	<b>0.2</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
300	COMPUTERS & ACCESSORIES	1,941,500	100
		0	0
		0	0
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		1,941,500	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
500	ROADS/STREET REHABILITATION	4,000,000	27
501	Purchase of vehicles	3,000,000	20
500	Purchase of Loading bucket	3,000,000	20
900	costruction of slaughter slab	1,500,000	10
900	Valuation of council Assets	1,232,889	8
	All Other Projects (3 projects)	2,000,000	14
<b>TOTAL</b>		14,732,889	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	45.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	47.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	100.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	145.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	8.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	239.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 126 Gucha County Council

Summary Profile Fiscal Year 2007/2008

Province: NYANZA

District: GUCHA

(Values in KShs)

No. of Employees:	113	No. of Councillors	33	Business Permit Schedule:	7
Total Yearly Salaries:	21,563,726	Total Civic Costs:	9,254,406	Business Permit Base Value	300
Average/Employee:	190,829	Average/Councillor	280,437		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	55,481,793	55,481,793	100	62,036,078	111.8
Road Maintenance Levy Fund (RMLF)	2,270,000	3,277,417	144.4	2,270,000	69.3
Sub-Total	57,751,793	58,759,210	101.7	64,306,078	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	3,568,200	5,921,600	166.0	3,700,000	62.5
Market Fees	4,105,000	593,640	14.5	4,075,000	68.6
Others	1,679,896	5,112,860	278.2	1,837,575	35.9
Sub-Total	9,353,096	11,628,100	124.3	9,612,575	82.7
<b>TOTAL REVENUES</b>	<b>67,104,889</b>	<b>70,387,310</b>	<b>104.9</b>	<b>73,918,653</b>	<b>105.0</b>
<b>EXPENDITURES</b>					
Civic	7,745,000	9,254,406	119.5	15,309,000	165.4
L A Personnel	27,956,768	21,563,726	77.1	23,242,786	107.8
L A Operations	5,930,000	13,338,093	224.9	6,230,000	46.7
L A Maintenance	1,330,000	2,654,059	199.6	1,180,000	44.5
<b>TOTAL Recurrent Expenditures</b>	<b>42,961,768</b>	<b>46,810,284</b>	<b>109.0</b>	<b>45,961,786</b>	<b>98.2</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>24,143,122</b>	<b>23,677,026</b>	<b>97.7</b>	<b>27,956,867</b>	<b>118.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>20,052,000</b>	<b>16,051,109</b>	<b>80.0</b>	<b>23,370,000</b>	<b>145.6</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>4,091,122</b>	<b>7,625,917</b>	<b>184.0</b>	<b>4,586,867</b>	<b>60.9</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,000,000</b>	<b>17,673,714</b>	<b>441.8</b>	<b>4,500,000</b>	<b>25.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>91,122</b>	<b>-10,147,797</b>		<b>86,867</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Roads Rehabilitation	7,183,308	45
350	Purchase of Motor vehicle	2,968,100	18
100	Valuation Roll	2,000,000	12
200	office block	1,899,701	12
300	Purchase of office furniture	1,000,000	6
	All Other Projects (1 projects)	1,000,000	6
	<b>TOTAL</b>	<b>16,051,109</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	Routine road maintenance (Rural Roads)	12,100,000	52
200	Completion of office building	4,500,000	19
405	Road maintenance under KRBF	2,270,000	10
999	Valuation roll Phase II	1,500,000	6
999	Preparation of Council By-Laws	1,000,000	4
	All Other Projects (2 projects)	2,000,000	9
	<b>TOTAL</b>	<b>23,370,000</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	56.7	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	19.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	124.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	109.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	80.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	441.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 131 Gusii County Council

Summary Profile Fiscal Year 2007/2008

Province: NYANZA

District: KISII

(Values in KShs)

No. of Employees:	128	No. of Councillors:	21	Business Permit Schedule:	7
Total Yearly Salaries:	24,505,121	Total Civic Costs:	5,813,080	Business Permit Base Value	300
Average/Employee:	191,446	Average/Councillor:	276,813		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	53,879,058	53,879,058	100	60,228,035	111.8
Road Maintenance Levy Fund (RMLF)	2,500,000	1,200,000	48.0	0	0.0
Sub-Total	56,379,058	55,079,058	97.7	60,228,035	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	3,839,130	2,880,477	75.0	4,862,160	168.8
Market Fees	3,560,000	3,322,630	93.3	4,525,970	136.2
Others	3,335,161	11,999,363	244.3	4,911,117	40.9
Sub-Total	10,734,291	18,202,470	169.6	14,299,247	78.6
<b>TOTAL REVENUES</b>	<b>67,113,349</b>	<b>73,281,528</b>	<b>109.2</b>	<b>74,527,282</b>	<b>101.7</b>
<b>EXPENDITURES</b>					
Civic	5,640,200	5,813,080	103.1	9,118,800	156.9
L A Personnel	29,572,589	24,505,121	82.9	30,733,084	125.4
L A Operations	15,014,078	8,418,287	56.1	5,960,545	70.8
L A Maintenance	520,000	4,620,062	888.5	8,488,182	183.7
<b>TOTAL Recurrent Expenditures</b>	<b>50,746,867</b>	<b>43,356,550</b>	<b>85.4</b>	<b>54,300,611</b>	<b>125.2</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>16,366,482</b>	<b>29,924,978</b>	<b>182.8</b>	<b>20,226,671</b>	<b>67.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>21,012,833</b>	<b>5,145,477</b>	<b>24.5</b>	<b>23,488,900</b>	<b>456.5</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>-4,646,351</b>	<b>24,779,501</b>		<b>-3,262,229</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,711,335</b>	<b>9,376,143</b>	<b>139.7</b>	<b>10,000,000</b>	<b>106.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-11,357,686</b>	<b>15,403,358</b>		<b>-13,262,229</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
240	Construction of dispensaries	3,770,002	73
200	Renovation of County hall	984,611	19
900	Construction of water springs	390,864	8
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		<b>5,145,477</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
350	Purchase of Shovel	6,000,000	26
255	Rehabilitation of Council houses	2,500,000	11
265	Construction of public toilets	2,000,000	9
255	Rehabilitation of Community centre	1,700,000	7
355	Purchase of motor bikes	1,500,000	6
	All Other Projects (10 projects)	9,788,900	42
<b>TOTAL</b>		<b>23,488,900</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	49.1	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:	13.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	169.6	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:	24.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	139.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 136 Homa Bay County Council

Summary Profile Fiscal Year 2007/2008

District: HOMA BAY

Province: NYANZA

(Values in KShs)

No of Employees	72	No of Councillors:	29	Business Permit Schedule	8
Total Yearly Salaries	20,034,718	Total Civic Costs:	7,714,045	Business Permit Base Value	350
Average/Employee	278,260	Average/Councillor	266,002		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	42,515,484	38,689,091	91	47,495,531	122.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	42,515,484	38,689,091	91.0	47,495,531	122.8
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	3,900	0.0	0	0.0
Single Business Permit	1,700,600	1,730,202	101.7	1,750,600	101.2
Market Fees	3,550,000	3,258,852	91.8	3,670,000	112.6
Others	2,453,606	1,847,375	93.5	1,975,182	106.9
Sub-Total	7,704,206	6,840,329	88.8	7,395,782	108.1
<b>TOTAL REVENUES</b>	<b>50,219,690</b>	<b>45,529,420</b>	<b>90.7</b>	<b>54,891,313</b>	<b>120.6</b>
<b>EXPENDITURES</b>					
Civic	4,830,000	7,714,045	159.7	10,882,704	141.1
L A Personnel	20,116,391	20,034,718	99.6	21,140,408	105.5
L A Operations	1,119,000	3,332,735	297.8	5,079,173	152.4
L A Maintenance	1,655,000	673,235	40.7	1,548,000	229.9
<b>TOTAL Recurrent Expenditures</b>	<b>27,720,391</b>	<b>31,754,733</b>	<b>114.6</b>	<b>38,650,285</b>	<b>121.7</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>22,499,299</b>	<b>13,774,687</b>	<b>61.2</b>	<b>16,241,028</b>	<b>117.9</b>
CAPITAL EXPENDITURES	16,609,393	0	0.0	14,050,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>6,889,906</b>	<b>13,774,687</b>	<b>233.9</b>	<b>2,191,028</b>	<b>15.9</b>
DEBT RESOLUTION REPAYMENTS	5,800,000	8,933,166	154.0	7,205,544	80.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>89,906</b>	<b>4,841,621</b>	<b>5,385.1</b>	<b>-5,014,516</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
500	Manga Pri-School classroom	0	0
999	Kanyamwala Cattle Dip	0	0
500	Dago primary Classroom	0	0
240	Rangwe Dispensary	0	0
900	Opening Kamola Dam	0	0
	All Other Projects (13 projects)	0	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
355	PURCHASE OF COUNCIL TIPPER	5,000,000	36
265	RENOVATION OF COUNCIL OFFICES	2,000,000	14
265	CONSTRUCTION OF RODI BUS PARK	2,000,000	14
265	PURCHASE OF COMPUTER AND NETWORKING	1,000,000	7
265	VALUATION ROLLS	1,000,000	7
	All Other Projects (11 projects)	3,050,000	22
	<b>TOTAL</b>	<b>14,050,000</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	56.3	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	24.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	88.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	114.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	154.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	83	No. of Councillors:	12	Business Permit Schedule:	11
Total Yearly Salaries:	23,802,272	Total Civic Costs:	3,688,016	Business Permit Base Value	600
Average/Employee:	286,774	Average/Councillor:	307,335		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	28,502,994	28,502,993	100	31,958,568	112.1
Road Maintenance Levy Fund (RMLF)	3,649,490	8,545,921	234.2	15,202,296	177.9
Sub-Total	32,152,484	37,048,914	115.2	47,160,864	127.3
<b>Local Revenues</b>					
CILOR	0	3,760,272	0.0	0	0.0
Property Rates	2,483,000	2,284,928	92.0	2,509,689	109.8
Single Business Permit	2,400,000	3,570,730	148.8	3,611,500	101.1
Market Fees	8,573,000	5,104,980	59.5	8,845,230	173.3
Others	11,537,292	12,283,066	79.9	15,378,092	125.2
Sub-Total	24,993,292	27,003,976	108.0	30,344,511	112.4
<b>TOTAL REVENUES</b>	<b>57,145,776</b>	<b>64,052,890</b>	<b>112.1</b>	<b>77,505,375</b>	<b>121.0</b>
<b>EXPENDITURES</b>					
Civic	3,450,000	3,688,016	106.9	4,035,260	109.4
L A Personnel	30,649,632	23,802,272	77.7	30,699,547	129.0
L A Operations	7,353,000	7,962,461	108.3	6,784,300	85.2
L A Maintenance	1,047,000	327,095	31.2	1,010,500	308.9
<b>TOTAL Recurrent Expenditures</b>	<b>42,499,632</b>	<b>35,779,844</b>	<b>84.2</b>	<b>42,529,607</b>	<b>118.9</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>14,646,144</b>	<b>28,273,046</b>	<b>193.0</b>	<b>34,975,768</b>	<b>123.7</b>
CAPITAL EXPENDITURES	16,228,598	12,580,878	77.5	29,910,129	237.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-1,582,454</b>	<b>15,692,168</b>		<b>5,065,639</b>	<b>32.3</b>
DEBT RESOLUTION REPAYMENTS	5,434,380	9,652,678	177.6	7,750,538	80.3
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-7,016,834</b>	<b>6,039,490</b>		<b>-2,684,899</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	PURCHASE OF LORRY /MOTOR VEHICLE	4,850,000	39
500	CONSTRUCTION OF SECONDARY SCH.	4,456,760	35
400	OPENING & MURRAMING OF ACCESS RDS	1,193,508	9
400	CONSTRUCTION OF BRIDGES	811,652	6
999	EPC	767,479	6
	All Other Projects (5 projects)	501,479	4
	<b>TOTAL</b>	<b>12,580,878</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	REHABILITATION OF TOWN ROADS	15,202,296	51
705	CONSTRUCTION OF STADIUM PERIMETER WALL	3,437,559	11
905	REHABILITATION OF ROADS	2,514,709	8
405	OPENING AND MURRAMING OF ROADS	1,700,000	6
265	CONSTRUCTION OF MARKET STALL	1,600,000	5
	All Other Projects (8 projects)	5,455,565	18
	<b>TOTAL</b>	<b>29,910,129</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	58.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	47.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	108.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	77.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	177.6	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 143 Ijara County Council**  
**Summary Profile Fiscal Year 2007/2008**

**Province: NORTH EASTERN**

**District: IJARA**

(Values in KShs)

No. of Employees:	6	No. of Councillors:	0	Business Permit Schedule:	12
Total Yearly Salaries:	2,259,364	Total Civic Costs:	3,798,883	Business Permit Base Value	700
Average/Employee:	376,561	Average/Councillor:	0		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	12,296,901	12,296,901	100	13,605,616	110.6
Road Maintenance Levy Fund (RMLF)	1,288,200	1,358,612	105.5	0	0.0
Sub-Total	13,585,101	13,655,513	100.5	13,605,616	99.6
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	300,000	553,129	184.4	455,954	82.4
Market Fees	626,969	1,025,176	163.5	898,000	87.6
Others	392,000	3,270,177	465.8	702,000	21.5
Sub-Total	1,318,969	4,848,482	367.6	2,055,954	42.4
TOTAL REVENUES	14,904,070	18,503,995	124.2	15,661,570	84.6
<b>EXPENDITURES</b>					
Civic	3,299,200	3,798,883	115.1	4,443,000	117.0
L A Personnel	2,345,465	2,259,364	96.3	3,228,188	142.9
L A Operations	2,825,000	3,256,350	115.3	2,356,000	72.4
L A Maintenance	1,100,000	1,539,500	140.0	370,000	24.0
TOTAL Recurrent Expenditures	9,569,665	10,854,097	113.4	10,397,188	95.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,334,405</b>	<b>7,649,898</b>	<b>143.4</b>	<b>5,264,382</b>	<b>68.8</b>
CAPITAL EXPENDITURES	8,118,200	1,978,088	24.4	5,709,498	288.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-2,783,795</b>	<b>5,671,810</b>		<b>-445,116</b>	
DEBT RESOLUTION REPAYMENTS	1,100,000	4,095,796	372.3	199,534	4.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-3,883,795</b>	<b>1,576,014</b>		<b>-644,650</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROAD GRAVELLING & CULVERT	842,342	43
999	BUSH CLEARING	306,000	15
230	SOLAR POWER INSTALLATION IJARA SECONDARY	230,000	12
900	FENCING OF SANGAILU WATER PAN	150,000	8
230	SOLAR POWER INSTALLATION	122,800	6
	All Other Projects (3 projects)	326,946	17
	<b>TOTAL</b>	1,978,088	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	ROAD GRAVELLING	2,717,223	48
265	COMPLETION OF OPEN AIR MARKET	1,600,000	28
260	CONSTRUCTION OF BUILDING WARD	1,032,275	18
999	PURCHASE OF MOTORBIKES	300,000	5
999	SUPPLY OF 40 DESKS	60,000	1
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	5,709,498	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	31.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	55.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	35.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	367.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	113.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	24.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	372.3	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 146 Isiolo County Council**

Province: EASTERN

Summary Profile Fiscal Year 2007/2008

District: ISIOLO

(Values in KShs)

No of Employees	237	No of Councillors	28	Business Permit Schedule	8
Total Yearly Salaries	40,079,048	Total Civic Costs	16,678,899	Business Permit Base Value	350
Average/Employee	169,110	Average/Councillor	595,675		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	34,527,088	34,527,088	100	38,694,025	112.1
Road Maintenance Levy Fund (RMLF)	0	2,717,224	0.0	0	0.0
Sub-Total	34,527,088	37,244,312	107.9	38,694,025	103.9
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	1,596,978	17,113	1.1	1,596,978	9,332.0
Single Business Permit	1,543,600	1,443,225	93.5	1,620,780	112.3
Market Fees	1,018,000	921,511	90.5	1,632,300	177.1
Others	126,651,792	142,069,424	90.6	156,780,528	110.4
Sub-Total	130,810,370	144,451,273	110.4	161,630,586	111.9
<b>TOTAL REVENUES</b>	<b>165,337,458</b>	<b>181,695,585</b>	<b>109.9</b>	<b>200,324,611</b>	<b>110.3</b>
<b>EXPENDITURES</b>					
Civic	14,692,000	16,678,899	113.5	23,281,800	139.6
L A Personnel	71,101,341	40,079,048	56.4	71,554,560	178.5
L A Operations	33,014,052	55,678,024	168.6	46,359,000	83.3
L A Maintenance	12,477,700	17,715,391	142.0	15,790,000	89.1
TOTAL Recurrent Expenditures	131,285,093	130,151,362	99.1	156,985,360	120.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>34,052,365</b>	<b>51,544,223</b>	<b>151.4</b>	<b>43,339,251</b>	<b>84.1</b>
CAPITAL EXPENDITURES	11,801,886	12,601,416	106.8	21,600,000	171.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>22,250,479</b>	<b>38,942,807</b>	<b>175.0</b>	<b>21,739,251</b>	<b>55.8</b>
DEBT RESOLUTION REPAYMENTS	16,533,745	27,759,084	167.9	20,032,461	72.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>6,716,734</b>	<b>11,183,723</b>	<b>195.6</b>	<b>1,706,790</b>	<b>15.3</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	2006/07 projects	5,007,717	40
400	Road Murruming	2,690,474	21
900	Drainage	1,466,268	12
900	Water pan	300,000	2
500	Fencing of school compound	299,740	2
	All Other Projects (12 projects)	2,837,217	23
<b>TOTAL</b>		<b>12,601,416</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	PURCHASE OF COUNCIL VEHICLES	4,500,000	21
900	FIRE FIGHTING MACHINE	3,000,000	14
900	FIREFTING MACHINE	3,000,000	14
900	CONSTRUCTION OF BUFFALO AIRSTRIP	2,000,000	9
900	CONSRUCTION OF AUCTION YARD	1,000,000	5
	All Other Projects (26 projects)	8,100,000	38
<b>TOTAL</b>		<b>21,600,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	60.0	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	12.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	110.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	99.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	106.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	167.9	Total Actual Resolution Payments compared to Planned Resolution Payments

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

Province: RIFT VALLEY

**Summary Profile Fiscal Year 2007/2008**

District: KEIYO

(Values in KShs)

No of Employees	183	No. of Councillors	10	Business Permit Schedule	8
Total Yearly Salaries	5,503,912	Total Civic Costs	1,939,475	Business Permit Base Value	350
Average/Employee	30,076	Average/Councillor	193,948		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	9,137,958	9,137,958	100	10,086,276	110.4
Road Maintenance Levy Fund (RMLF)	1,135,000	1,941,185	171.0	1,358,612	70.0
Sub-Total	10,272,958	11,079,143	107.8	11,444,888	103.3
<b>Local Revenues</b>					
CILOR	6,243	0	0.0	6,135	0.0
Property Rates	886,170	449,847	50.8	820,000	182.3
Single Business Permit	1,518,321	3,083,325	203.1	2,565,102	83.2
Market Fees	419,500	360,223	85.9	493,400	137.0
Others	2,675,937	3,490,005	117.5	2,971,235	85.1
Sub-Total	5,506,171	7,383,400	134.1	6,855,872	92.9
<b>TOTAL REVENUES</b>	<b>15,779,129</b>	<b>18,462,543</b>	<b>117.0</b>	<b>18,300,760</b>	<b>99.1</b>
<b>EXPENDITURES</b>					
Civic	1,905,800	1,939,475	101.8	2,946,100	151.9
L A Personnel	5,230,239	5,503,912	105.2	9,673,610	175.8
L A Operations	1,520,630	2,605,215	171.3	2,799,112	107.4
L A Maintenance	1,759,190	1,528,078	86.9	3,684,353	241.1
TOTAL Recurrent Expenditures	10,415,859	11,576,680	111.1	19,103,175	165.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,363,270</b>	<b>6,885,863</b>	<b>128.4</b>	<b>-802,415</b>	
CAPITAL EXPENDITURES	3,655,170	1,817,743	49.7	5,700,000	313.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,708,100</b>	<b>5,068,120</b>	<b>296.7</b>	<b>-6,502,415</b>	
DEBT RESOLUTION REPAYMENTS	1,578,000	3,605,800	228.5	1,300,000	36.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>130,100</b>	<b>1,462,320</b>	<b>1,124.0</b>	<b>-7,802,415</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
300	PURCHASE OF OFFICE COMPUTERS	192,680	11
900	FORMATION OF WATER COMPANY	190,296	10
500	KIPTABUS PRIMARY SCHOOL	179,590	10
900	KIPTINGO WATER TANK	179,130	10
999	CHEBONET DAY-CONSTRUCTION TANK	155,740	9
	All Other Projects (12 projects)	920,307	51
<b>TOTAL</b>		<b>1,817,743</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
850	PURCHASE OF VEHICLE	2,500,000	44
500	KAPKEREMBE ECD	350,000	6
500	KAMARINY ECD	350,000	6
500	KAIYOI PRIMARY SCHOOL	350,000	6
500	ITEN PRIMARY SCHOOL	350,000	6
	All Other Projects (7 projects)	1,800,000	32
<b>TOTAL</b>		<b>5,700,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	50.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	33.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	16.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	134.1	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	49.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	228.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 156 Kabarnet Municipal Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: BARINGO

(Values in KShs)

No of Employees:	43	No of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	11,080,833	Total Civic Costs:	2,649,121	Business Permit Base Value:	500
Average/Employee:	257,694	Average/Councillor:	331,140		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	10,944,106	10,944,106	100	12,143,200	111.0
Road Maintenance Levy Fund (RMLF)	1,081,430	2,785,023	257.5	5,357,202	192.4
Sub-Total	12,025,536	13,729,129	114.2	17,500,402	127.5
<b>Local Revenues</b>					
CILOR	14,916	0	0.0	14,916	0.0
Property Rates	1,250,000	1,035,321	82.8	1,376,000	132.9
Single Business Permit	3,285,200	3,353,010	102.1	3,485,000	103.9
Market Fees	2,092,100	2,405,340	115.0	1,800,000	74.8
Others	4,931,142	5,542,516	103.5	5,354,275	96.6
Sub-Total	11,573,358	12,336,187	106.6	12,030,191	97.5
<b>TOTAL REVENUES</b>	<b>23,598,894</b>	<b>26,065,316</b>	<b>110.5</b>	<b>29,530,593</b>	<b>113.3</b>
<b>EXPENDITURES</b>					
Civic	3,252,000	2,649,121	81.5	4,210,000	158.9
L A Personnel	8,460,133	11,080,833	131.0	13,839,274	124.9
L A Operations	2,207,184	4,677,504	211.9	6,955,400	148.7
L A Maintenance	210,000	1,885,382	897.8	6,810,000	361.2
<b>TOTAL Recurrent Expenditures</b>	<b>14,129,317</b>	<b>20,292,840</b>	<b>143.6</b>	<b>31,814,674</b>	<b>156.8</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,469,577</b>	<b>5,772,476</b>	<b>61.0</b>	<b>-2,284,081</b>	
<b>CAPITAL EXPENDITURES</b>	<b>7,083,232</b>	<b>3,283,232</b>	<b>46.4</b>	<b>3,648,960</b>	<b>111.1</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>2,386,345</b>	<b>2,489,244</b>	<b>104.3</b>	<b>-5,933,041</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,359,889</b>	<b>2,460,000</b>	<b>104.2</b>	<b>2,900,000</b>	<b>117.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>26,456</b>	<b>29,244</b>	<b>110.5</b>	<b>-8,833,041</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	REHABILITATION OF MARKET	1,274,275	39
600	REHABILITATION OF SLAUGHTER SLAB	768,957	23
350	REHABILITATION OF COUNCIL VEHICLES	240,000	7
605	PURCHASE OF LITTER BINS	200,000	6
900	CONSTRUCTION OF PUBLIC TOILET	200,000	6
	All Other Projects (6 projects)	600,000	18
	<b>TOTAL</b>	<b>3,283,232</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	PURCHASE OF COUNCIL VEHICLE	1,440,003	39
230	INSTALLATION OF STREET LIGHTS	1,006,957	28
265	EXPANSION OF MUNICIPAL MARKET	1,002,000	27
305	PURCHASE OF LAP TOP COMPUTERS	200,000	5
		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>3,648,960</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	55.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	53.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	13.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	106.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	143.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	46.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	104.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 161 Kajiado Town Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: KAJIADO

(Values in KShs)

No of Employees	47	No of Councillors	8	Business Permit Schedule	10
Total Yearly Salaries	8,659,404	Total Civic Costs	1,858,500	Business Permit Base Value	500
Average/Employee	184,243	Average/Councillor	232,313		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	8,548,235	8,548,235	100	9,454,339	110.6
Road Maintenance Levy Fund (RMLF)	1,434,614	1,434,614	100.0	1,923,190	134.1
Sub-Total	9,982,849	9,982,849	100.0	11,377,529	114.0
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	439,829	1,269,804	288.7	572,900	45.1
Single Business Permit	1,596,320	2,454,450	153.8	2,000,800	81.5
Market Fees	922,258	540,585	58.6	1,170,800	216.6
Others	7,337,413	5,818,408	76.3	7,625,500	131.1
Sub-Total	10,295,820	10,083,247	97.9	11,370,000	112.8
<b>TOTAL REVENUES</b>	<b>20,278,669</b>	<b>20,066,096</b>	<b>99.0</b>	<b>22,747,529</b>	<b>113.4</b>
<b>EXPENDITURES</b>					
Civic	2,325,243	1,858,500	79.9	4,056,000	218.2
L A Personnel	11,651,494	8,659,404	74.3	13,109,913	151.4
L A Operations	4,221,574	2,024,260	48.0	7,656,500	378.2
L A Maintenance	725,260	1,341,700	185.0	3,522,890	282.6
<b>TOTAL Recurrent Expenditures</b>	<b>18,923,571</b>	<b>13,883,864</b>	<b>73.4</b>	<b>28,345,303</b>	<b>204.2</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>1,355,098</b>	<b>6,182,232</b>	<b>456.2</b>	<b>-6,697,774</b>	
<b>CAPITAL EXPENDITURES</b>	<b>2,600,000</b>	<b>8,481,244</b>	<b>326.2</b>	<b>2,500,000</b>	<b>29.5</b>
<b>LOAN REPAYMENTS</b>	<b>960,000</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>-2,204,902</b>	<b>-2,299,012</b>	<b>104.3</b>	<b>-8,097,774</b>	<b>362.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,247,880</b>	<b>4,743,300</b>	<b>111.7</b>	<b>4,000,216</b>	<b>84.3</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-6,462,782</b>	<b>-7,042,312</b>	<b>109.1</b>	<b>-12,097,990</b>	<b>171.8</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Roads	2,353,150	28
400	Roads	2,353,150	28
500	Completion of precious memory	540,000	6
500	Completion of precious memory	540,000	6
500	Modern Nursery school olopurupurana	537,000	6
	All Other Projects (9 projects)	2,157,944	25
	<b>TOTAL</b>	<b>8,481,244</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
500	Classroom	500,000	20
500	MODERN NURSERY SCHOOL	500,000	20
960	Market Electrification	350,000	14
960	Water Tank	300,000	12
500	Toilet Block	200,000	8
	All Other Projects (4 projects)	650,000	26
	<b>TOTAL</b>	<b>2,500,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	62.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	25.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	13.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	97.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	73.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	326.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	111.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 166 Kakamega County Council

Province: WESTERN

Summary Profile Fiscal Year 2007/2008

District: KAKAMEGA

(Values in KShs)

No. of Employees:	149	No. of Councillors:	33	Business Permit Schedule:	8
Total Yearly Salaries:	28,254,328	Total Civic Costs:	11,782,251	Business Permit Base Value	350
Average/Employee:	189,626	Average/Councillor:	357,038		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	84,878,454	84,878,454	100	94,984,934	111.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	84,878,454	84,878,454	100.0	94,984,934	111.9
<b>Local Revenues</b>					
CILOR	1,000,000	1,750,000	175.0	1,000,000	57.1
Property Rates	207,350	592,090	285.6	674,841	114.0
Single Business Permit	4,228,000	5,777,106	136.6	4,515,575	78.2
Market Fees	3,039,375	6,457,040	212.4	7,694,800	119.2
Others	13,517,896	19,616,830	187.2	10,477,245	53.4
Sub-Total	21,992,621	34,193,066	155.5	24,362,461	71.2
<b>TOTAL REVENUES</b>	<b>106,871,075</b>	<b>119,071,520</b>	<b>111.4</b>	<b>119,347,395</b>	<b>100.2</b>
<b>EXPENDITURES</b>					
Civic	10,592,400	11,782,251	111.2	21,352,260	181.2
L A Personnel	36,455,619	28,254,328	77.5	35,394,521	125.3
L A Operations	13,206,000	12,876,314	97.5	14,418,000	112.0
L A Maintenance	12,155,685	10,760,051	88.5	10,435,000	97.0
<b>TOTAL Recurrent Expenditures</b>	<b>72,409,704</b>	<b>63,672,944</b>	<b>87.9</b>	<b>81,599,781</b>	<b>128.2</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>34,461,371</b>	<b>55,398,576</b>	<b>160.8</b>	<b>37,747,614</b>	<b>68.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>20,356,899</b>	<b>25,139,827</b>	<b>123.5</b>	<b>26,014,000</b>	<b>103.5</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>14,104,472</b>	<b>30,258,749</b>	<b>214.5</b>	<b>11,733,614</b>	<b>38.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>14,094,972</b>	<b>16,760,798</b>	<b>118.9</b>	<b>11,389,037</b>	<b>68.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>9,500</b>	<b>13,497,951</b>	<b>142,079.6</b>	<b>344,577</b>	<b>2.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	Market construction - Shikulu	13,415,310	53
240	Health infrastructure	3,033,356	12
500	Schools construction/Exp.	3,030,393	12
900	Water & sanitation rehabilitation	2,604,689	10
400	Roads Rehabilitation	2,398,047	10
	All Other Projects (5 projects)	658,032	3
	<b>TOTAL</b>	<b>25,139,827</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
350	Purchase Vehicle	3,500,000	13
265	Market Improvement	1,200,000	5
305	Computerization	1,000,000	4
105	Preparation of valuation Roll	930,000	4
410	Construction of Imalava Dispensary	666,000	3
	All Other Projects (29 projects)	18,718,000	72
	<b>TOTAL</b>	<b>26,014,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	50.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	20.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	155.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	87.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	123.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	118.9	Total Actual Resolution Payments compared to Planned Resolution Payments

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

Province: WESTERN

**Summary Profile Fiscal Year 2007/2008**

District: KAKAMEGA

(Values in KShs)

No of Employees	210	No of Councillors.	17	Business Permit Schedule.	10
Total Yearly Salaries	48,890,646	Total Civic Costs	5,689,606	Business Permit Base Value	500
Average/Employee	232,813	Average/Councillor	334,683		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	45,133,328	45,133,328	100	50,746,234	112.4
Road Maintenance Levy Fund (RMLF)	2,169,918	6,190,166	285.3	27,726,123	447.9
Sub-Total	47,303,246	51,323,494	108.5	78,472,357	152.9
<b>Local Revenues</b>					
CILOR	149,757	3,000,000	2,003.2	149,757	5.0
Property Rates	0	16,247,082	0.0	0	0.0
Single Business Permit	8,060,000	7,612,770	94.5	8,500,000	111.7
Market Fees	8,970,000	7,743,050	86.3	9,750,000	125.9
Others	37,158,510	26,646,567	60.7	43,928,383	184.9
Sub-Total	54,338,267	61,249,469	112.7	62,328,140	101.8
TOTAL REVENUES	101,641,513	112,572,963	110.8	140,800,497	125.1
<b>EXPENDITURES</b>					
Civic	5,883,000	5,689,606	96.7	7,839,800	137.8
L A Personnel	55,326,610	48,890,646	88.4	57,901,862	118.4
L A Operations	11,559,845	18,914,574	163.6	11,185,000	59.1
L A Maintenance	11,963,000	7,690,668	64.3	3,159,896	41.1
TOTAL Recurrent Expenditures	84,732,455	81,185,494	95.8	80,086,558	98.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>16,909,058</b>	<b>31,387,469</b>	<b>185.6</b>	<b>60,713,939</b>	<b>193.4</b>
CAPITAL EXPENDITURES	28,798,582	0	0.0	45,499,872	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-11,889,624</b>	<b>31,387,469</b>		<b>15,214,067</b>	<b>48.5</b>
DEBT RESOLUTION REPAYMENTS	10,202,319	31,172,642	305.5	15,079,950	48.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-22,091,843</b>	<b>214,827</b>		<b>134,117</b>	<b>62.4</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	NIL	0	0
		0	0
		0	0
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		0	0

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
500	CONSTRUCTION OF ROADS	34,657,653	76
370	PURCHASE OF REFUSE TRUCK	3,500,000	8
240	CONSTRUCTION OF WATER SPRINGS	2,000,000	4
235	STREET LIGHTING	1,264,103	3
245	PROCUREMENT OF DISPENSARY EQUIPMENT	1,264,103	3
	All Other Projects (4 projects)	2,814,013	6
<b>TOTAL</b>		45,499,872	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	53.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	53.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	7.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	112.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	95.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	305.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 176 Kandara Town Council

Province: CENTRAL

Summary Profile Fiscal Year 2007/2008

District: MARAGUA

(Values in KShs)

No. of Employees:	17	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	3,075,066	Total Civic Costs:	1,195,712	Business Permit Base Value	500
Average/Employee:	180,886	Average/Councillor:	119,571		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	6,931,289	6,931,289	100	7,594,391	109.6
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	6,931,289	7,931,289	114.4	8,594,391	108.4
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	145,000	0	0.0	0	0.0
Single Business Permit	1,040,000	810,650	77.9	780,700	96.3
Market Fees	728,000	383,085	52.6	168,804	44.1
Others	3,147,115	1,224,874	88.3	1,387,000	113.2
Sub-Total	5,060,115	2,418,609	47.8	2,336,504	96.6
<b>TOTAL REVENUES</b>	<b>11,991,404</b>	<b>10,349,898</b>	<b>86.3</b>	<b>10,930,895</b>	<b>105.6</b>
<b>EXPENDITURES</b>					
Civic	1,127,119	1,195,712	106.1	2,309,200	193.1
L A Personnel	5,073,473	3,075,066	60.6	5,758,938	187.3
L A Operations	2,012,578	1,895,709	94.2	5,075,502	267.7
L A Maintenance	221,774	388,996	175.4	2,350,000	604.1
TOTAL Recurrent Expenditures	8,434,944	6,555,483	77.7	15,493,640	236.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,556,460</b>	<b>3,794,415</b>	<b>106.7</b>	<b>-4,562,745</b>	
CAPITAL EXPENDITURES	2,703,202	429,024	15.9	1,560,000	363.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>853,258</b>	<b>3,365,391</b>	<b>394.4</b>	<b>-6,122,745</b>	
DEBT RESOLUTION REPAYMENTS	852,000	2,316,464	271.9	1,094,000	47.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,258</b>	<b>1,048,927</b>	<b>83,379.9</b>	<b>-7,216,745</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	KIHONI GAKARARA FACTORY ROAD	162,080	38
800	KAMAHIGA FOOT BRIDGE	100,000	23
400	KAMUBERAINI HOSPITAL ROAD	83,920	20
400	ORPHANAGE GATUNDU ROAD	54,000	13
800	MUNYORI BUS PARK	14,680	3
	All Other Projects (7 projects)	14,344	3
	<b>TOTAL</b>	<b>429,024</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
400	Kandara Township Academy - Police St. Road	325,000	21
400	Kandara House to Transformer Road	300,000	19
905	Boboti- Kiamande Water Project	213,000	14
905	Lower Unjiruini Water Project	212,000	14
400	AIC via Catholic Church to DO Offices Road	200,000	13
	All Other Projects (3 projects)	310,000	20
	<b>TOTAL</b>	<b>1,560,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	55.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	47.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	77.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	15.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	271.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 181 Kangema Town Council

Summary Profile Fiscal Year 2007/2008

District: MURANG'A

Province: CENTRAL

(Values in KShs)

No. of Employees:	40	No. of Councillors:	8	Business Permit Schedule:	9
Total Yearly Salaries:	8,448,571	Total Civic Costs:	1,347,127	Business Permit Base Value	400
Average/Employee:	211,214	Average/Councillor:	168,391		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	6,795,603	6,795,603	100	7,460,017	109.8
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	6,795,603	7,795,603	114.7	8,460,017	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	2,400,000	2,703,568	112.6	2,475,000	91.5
Market Fees	1,451,113	2,388,530	164.6	1,800,000	75.4
Others	2,792,100	6,798,501	255.5	2,661,067	39.1
Sub-Total	6,643,213	11,890,599	179.0	6,936,067	58.3
<b>TOTAL REVENUES</b>	<b>13,438,816</b>	<b>19,686,202</b>	<b>146.5</b>	<b>15,396,084</b>	<b>78.2</b>
<b>EXPENDITURES</b>					
Civic	1,855,000	1,347,127	72.6	2,940,200	218.3
L A Personnel	7,951,607	8,448,571	106.2	9,272,063	109.7
L A Operations	2,978,000	3,005,754	100.9	5,279,000	175.6
L A Maintenance	445,000	220,705	49.6	2,213,000	1,002.7
<b>TOTAL Recurrent Expenditures</b>	<b>13,229,607</b>	<b>13,022,157</b>	<b>98.4</b>	<b>19,704,263</b>	<b>151.3</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>209,209</b>	<b>6,664,045</b>	<b>3,185.4</b>	<b>-4,308,179</b>	
<b>CAPITAL EXPENDITURES</b>	<b>259,557</b>	<b>1,023,687</b>	<b>394.4</b>	<b>2,680,285</b>	<b>261.8</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>-50,348</b>	<b>5,640,358</b>		<b>-6,988,464</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,260,000</b>	<b>3,196,548</b>	<b>141.4</b>	<b>1,788,276</b>	<b>55.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-2,310,348</b>	<b>2,443,810</b>		<b>-8,776,740</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Karwinu - Kangema road (parking bay)	435,850	43
300	Ccomputerization	108,950	11
400	Dennis Mutharaba to Kahuhi well road	61,500	6
400	Gakira Catholic to Iganjo (grading)	57,300	6
900	Bus park toilet (construction)	52,110	5
	All Other Projects (9 projects)	307,977	30
	<b>TOTAL</b>	<b>1,023,687</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
210	MORTUARY	1,180,285	44
360	PURCHASE OF VEHICLE (PASSANGERS)	1,000,000	37
315	PURCHASE OF OFFICE EQUIPMENT (SWITCHBOARD)	400,000	15
310	PURCHASE OF FURNITURE	100,000	4
		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>2,680,285</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	72.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	3.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	179.0	Total LocalRevenues 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:	394.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	141.4	Total Actual Resolution Payments compared to Planned Resolution Payments

## L A CODE: 186 Kangundo Town Council

Province: EASTERN

## Summary Profile Fiscal Year 2007/2008

District: MACHAKOS

(Values in KShs)

No. of Employees:	65	No. of Councillors:	16	Business Permit Schedule:	9
Total Yearly Salaries:	13,353,890	Total Civic Costs:	4,012,540	Business Permit Base Value	400
Average/Employee:	205,444	Average/Councillor:	250,784		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	38,773,927	38,773,928	100	43,343,717	111.8
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	38,773,927	39,773,928	102.6	44,343,717	111.5
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	8,254,000	6,640,194	80.4	8,300,000	125.0
Market Fees	4,273,115	3,182,473	74.5	3,950,000	124.1
Others	8,303,100	10,229,053	106.2	9,628,770	94.1
Sub-Total	20,830,215	20,051,720	96.3	21,878,770	109.1
<b>TOTAL REVENUES</b>	<b>59,604,142</b>	<b>59,825,648</b>	<b>100.4</b>	<b>66,222,487</b>	<b>110.7</b>
<b>EXPENDITURES</b>					
Civic	9,200,000	4,012,540	43.6	5,608,000	139.8
L A Personnel	14,288,193	13,353,890	93.5	15,469,881	115.8
L A Operations	13,170,635	9,741,181	74.0	12,252,800	125.8
L A Maintenance	4,467,000	2,870,460	64.3	12,910,000	449.8
TOTAL Recurrent Expenditures	41,125,828	29,978,071	72.9	46,240,681	154.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>18,478,314</b>	<b>29,847,577</b>	<b>161.5</b>	<b>19,981,806</b>	<b>66.9</b>
CAPITAL EXPENDITURES	11,170,399	7,759,471	69.5	12,266,000	158.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>7,307,915</b>	<b>22,088,106</b>	<b>302.2</b>	<b>7,715,806</b>	<b>34.9</b>
DEBT RESOLUTION REPAYMENTS	5,900,000	6,237,000	105.7	5,900,000	94.6
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,407,915</b>	<b>15,851,106</b>	<b>1,125.9</b>	<b>1,815,806</b>	<b>11.5</b>

## Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
900	KWA NDETO DAM	403,544	5
500	KISUKIONI LATRINE	284,640	4
500	NGULUNI LATRINE	260,995	3
240	KIKUYUNI DISPENSARY	250,000	3
400	KIPANDINI-KALANGI ROAD	236,500	3
	All Other Projects (57 projects)	6,323,792	81
	<b>TOTAL</b>	<b>7,759,471</b>	<b>100</b>

## Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
505	Street Lighting Tala and Kangundo	2,500,000	20
505	Tala Market Shed	1,850,000	15
505	Kikuyuni Dispensary Equipment	1,000,000	8
245	Kyeleni S.H.Centre	584,000	5
505	Matetani Secondary School	350,000	3
	All Other Projects (34 projects)	5,982,000	49
	<b>TOTAL</b>	<b>12,266,000</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.0	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:	96.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	72.9	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:	105.7	Total Actual Resolution Payments compared to Planned Resolution Payments

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

Province: RIFT VALLEY

**Summary Profile Fiscal Year 2007/2008**

District: WEST POKOT

(Values in KShs)

No of Employees	33	No. of Councillors	9	Business Permit Schedule	10
Total Yearly Salaries	11,624,548	Total Civic Costs	4,718,915	Business Permit Base Value	500
Average/Employee	352,259	Average/Councillor	524,324		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	18,196,548	18,196,547	100	20,294,014	111.5
Road Maintenance Levy Fund (RMLF)	2,800,000	4,058,257	144.9	8,014,023	197.5
Sub-Total	20,996,548	22,254,804	106.0	28,308,037	127.2
<b>Local Revenues</b>					
CILOR	879,942	979,942	111.4	879,942	89.8
Property Rates	273,970	957,775	349.6	1,710,000	178.5
Single Business Permit	2,683,925	3,589,450	133.7	2,040,000	56.8
Market Fees	532,776	0	0.0	455,818	0.0
Others	4,869,017	7,085,271	110.9	6,390,000	90.2
Sub-Total	9,239,630	12,612,438	136.5	11,475,760	91.0
<b>TOTAL REVENUES</b>	<b>30,236,178</b>	<b>34,867,242</b>	<b>115.3</b>	<b>39,783,797</b>	<b>114.1</b>
<b>EXPENDITURES</b>					
Civic	3,369,360	4,718,915	140.1	5,812,000	123.2
L A Personnel	11,290,948	11,624,548	103.0	11,622,329	100.0
L A Operations	2,895,000	4,415,000	152.5	8,081,600	183.0
L A Maintenance	1,207,000	2,001,000	165.8	4,910,000	245.4
TOTAL Recurrent Expenditures	18,762,308	22,759,463	121.3	30,425,929	133.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>11,473,870</b>	<b>12,107,779</b>	<b>105.6</b>	<b>9,357,868</b>	<b>77.3</b>
CAPITAL EXPENDITURES	7,997,478	7,905,661	98.9	7,914,665	100.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>3,476,392</b>	<b>4,202,118</b>	<b>120.9</b>	<b>1,443,203</b>	<b>34.3</b>
DEBT RESOLUTION REPAYMENTS	978,000	900,000	92.0	400,000	44.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,498,392</b>	<b>3,302,118</b>	<b>132.2</b>	<b>1,043,203</b>	<b>31.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	LATF ACCOUNT	4,245,661	54
100	LATF ACCOUNT	1,300,000	16
400	LATF ACCOUNT	820,000	10
100	LATF ACCOUNT	500,000	6
100	LATF ACCOUNT	440,000	6
	All Other Projects (2 projects)	600,000	8
<b>TOTAL</b>		7,905,661	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
500	CONSTRUCTION OF 4 CLASSROOMS	1,100,000	14
400	CONSTRUCTION OF KIPTANDEN BRIDGE	900,000	11
500	CONSTRUCTION OF 3 CLASSROOMS	900,000	11
265	CONSTRUCTION OF A MARKET	900,000	11
500	CONSTRUCTION OF ADMINISTRATION BLOCK	864,665	11
	All Other Projects (4 projects)	3,250,000	41
<b>TOTAL</b>		7,914,665	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	54.8	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	20.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	136.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	121.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	98.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	92.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 196 Kapsabet Municipal Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: NANDI

(Values in KShs)

No. of Employees:	80	No. of Councillors:	14	Business Permit Schedule:	10
Total Yearly Salaries:	18,277,454	Total Civic Costs:	3,314,087	Business Permit Base Value	500
Average/Employee:	228,468	Average/Councillor:	236,721		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	22,388,453	22,388,453	100	25,022,014	111.8
Road Maintenance Levy Fund (RMLF)	1,489,682	1,011,102	67.9	8,394,373	830.2
Sub-Total	23,878,135	23,399,555	98.0	33,416,387	142.8
<b>Local Revenues</b>					
CILOR	571,700	0	0.0	571,700	0.0
Property Rates	2,883,450	2,899,579	100.6	3,473,350	119.8
Single Business Permit	4,368,080	4,037,644	92.4	4,368,080	108.2
Market Fees	2,882,600	3,128,750	108.5	3,129,136	100.0
Others	8,377,245	10,019,655	84.4	11,867,353	118.4
Sub-Total	19,083,075	20,085,628	105.3	23,409,619	116.5
<b>TOTAL REVENUES</b>	<b>42,961,210</b>	<b>43,485,183</b>	<b>101.2</b>	<b>56,826,006</b>	<b>130.7</b>
<b>EXPENDITURES</b>					
Civic	4,687,600	3,314,087	70.7	6,810,400	205.5
L A Personnel	18,951,147	18,277,454	96.4	22,946,589	125.5
L A Operations	7,495,900	12,809,763	170.9	7,345,900	57.3
L A Maintenance	2,619,432	1,473,843	56.3	11,347,716	769.9
TOTAL Recurrent Expenditures	33,754,079	35,875,147	106.3	48,450,605	135.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,207,131</b>	<b>7,610,036</b>	<b>82.7</b>	<b>8,375,401</b>	<b>110.1</b>
CAPITAL EXPENDITURES	8,800,000	1,600,000	18.2	9,750,000	609.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>407,131</b>	<b>6,010,036</b>	<b>1,476.2</b>	<b>-1,374,599</b>	
DEBT RESOLUTION REPAYMENTS	4,200,000	3,735,196	88.9	3,866,974	103.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-3,792,869</b>	<b>2,274,840</b>		<b>-5,241,573</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	E.U WHOLESALE MARKET COMPLETION	1,600,000	100
900	MUGUNYA WATER PROJECT	0	0
700	KAPTILDIL SOCIAL HALL	0	0
500	BARATON PRIMARY SCHOOL	0	0
999	RATINWET CATTLE DIP	0	0
	All Other Projects (32 projects)	0	0
	<b>TOTAL</b>	<b>1,600,000</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	COUNCIL COUNTERPART FUNDING TO RMLF	2,098,593	22
260	EUROPEAN UNION WHOLESALE MARKET	1,600,000	16
605	DUMPING SITE	1,046,387	11
500	KABOEN PRIMARY SCHOOL	600,000	6
500	KAPKOIBAI PRIMARY SCHOOL	600,000	6
	All Other Projects (12 projects)	3,805,020	39
	<b>TOTAL</b>	<b>9,750,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	55.5	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:	9.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	105.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	106.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	18.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	88.9	Total Actual Resolution Payments compared to Planned Resolution Payments

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

Province: CENTRAL

**Summary Profile Fiscal Year 2007/2008**

District: NYERI

(Values in KShs)

No. of Employees:	88	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	21,146,293	Total Civic Costs:	4,268,181	Business Permit Base Value	500
Average/Employee:	240,299	Average/Councillor:	533,523		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	6,392,377	6,392,378	100	7,024,256	109.9
Road Maintenance Levy Fund (RMLF)	2,037,913	2,754,822	135.2	4,474,685	162.4
Sub-Total	8,430,290	9,147,200	108.5	11,498,941	125.7
<b>Local Revenues</b>					
CILOR	199,300	0	0.0	195,853	0.0
Property Rates	9,905,000	8,087,033	81.6	9,553,000	118.1
Single Business Permit	6,840,000	7,097,540	103.8	6,960,000	98.1
Market Fees	7,844,800	6,676,320	85.1	8,228,000	123.2
Others	11,688,740	17,089,512	107.6	15,875,350	92.9
Sub-Total	36,477,840	38,950,405	106.8	40,812,203	104.8
<b>TOTAL REVENUES</b>	<b>44,908,130</b>	<b>48,097,605</b>	<b>107.1</b>	<b>52,311,144</b>	<b>108.8</b>
<b>EXPENDITURES</b>					
Civic	3,920,175	4,268,181	108.9	5,452,000	127.7
L A Personnel	20,038,178	21,146,293	105.5	19,329,785	91.4
L A Operations	11,911,302	10,159,543	85.3	15,394,879	151.5
L A Maintenance	2,892,000	1,906,814	65.9	3,102,000	162.7
TOTAL Recurrent Expenditures	38,761,655	37,480,831	96.7	43,278,664	115.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,146,475</b>	<b>10,616,774</b>	<b>172.7</b>	<b>9,032,480</b>	<b>85.1</b>
CAPITAL EXPENDITURES	6,237,912	4,319,653	69.2	7,229,054	167.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-91,437</b>	<b>6,297,121</b>		<b>1,803,426</b>	<b>28.6</b>
DEBT RESOLUTION REPAYMENTS	1,800,000	1,800,000	100.0	1,800,000	100.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-1,891,437</b>	<b>4,497,121</b>		<b>3,426</b>	<b>0.1</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROAD MAINTENANCE	2,198,876	51
200	INSTALLATION OF A STANDBY GENERATOR	1,201,109	28
260	REHABILITATION OF W/MARKET	558,293	13
300	PURCHASE OF COMPUTERS	183,500	4
900	REHABILITATION OF PUBLIC TOILETS	177,875	4
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		<b>4,319,653</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	REHABILITATION OF ROADS	5,229,054	72
360	PURCHASE OF MOTOR VEHICLE	800,000	11
600	REHABILITATION OF SLAUGHTERHOUSE	500,000	7
265	REHABILITATION OF WHOLESALE MARKET	500,000	7
300	PURCHASE OF OFFICE COMPUTERS	200,000	3
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		<b>7,229,054</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	53.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	81.3	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:	106.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	96.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	69.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 206 Karuri Town Council

Province: CENTRAL

Summary Profile Fiscal Year 2007/2008

District: KIAMBU

(Values in KShs)

No. of Employees:	58	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	16,982,053	Total Civic Costs:	2,900,285	Business Permit Base Value	500
Average/Employee:	292,794	Average/Councillor:	290,029		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	29,534,279	29,534,280	100	33,044,368	111.9
Road Maintenance Levy Fund (RMLF)	1,335,000	1,261,880	94.5	1,358,612	107.7
Sub-Total	30,869,279	30,796,160	99.8	34,402,980	111.7
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	8,000,000	7,054,900	88.2	8,000,000	113.4
Market Fees	1,060,000	1,669,460	157.5	1,262,150	75.6
Others	4,603,000	11,308,516	147.0	7,692,644	68.0
Sub-Total	13,663,000	20,032,876	146.6	16,954,794	84.6
<b>TOTAL REVENUES</b>	<b>44,532,279</b>	<b>50,829,036</b>	<b>114.1</b>	<b>51,357,774</b>	<b>101.0</b>
<b>EXPENDITURES</b>					
Civic	3,152,900	2,900,285	92.0	4,981,360	171.8
L A Personnel	14,905,465	16,982,053	113.9	14,835,055	87.4
L A Operations	6,878,000	3,291,194	47.9	8,965,950	272.4
L A Maintenance	5,721,602	2,323,068	40.6	11,698,083	503.6
<b>TOTAL Recurrent Expenditures</b>	<b>30,657,967</b>	<b>25,496,600</b>	<b>83.2</b>	<b>40,480,448</b>	<b>158.8</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>13,874,312</b>	<b>25,332,436</b>	<b>182.6</b>	<b>10,877,326</b>	<b>42.9</b>
CAPITAL EXPENDITURES	9,302,297	9,113,217	98.0	9,293,295	102.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>4,572,015</b>	<b>16,219,219</b>	<b>354.7</b>	<b>1,584,031</b>	<b>9.8</b>
DEBT RESOLUTION REPAYMENTS	4,494,820	13,628,783	303.2	1,503,358	11.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>77,195</b>	<b>2,590,436</b>	<b>3,355.7</b>	<b>80,673</b>	<b>3.1</b>

Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF CIVIC CAR	2,427,971	27
900	WATER REHABILITATION	1,524,515	17
500	CONSTRUCTION OF CLASSROOM	1,070,567	12
400	NDENDERU SHOPPING CENTRE	808,930	9
230	STREET LIGHTS	559,420	6
	All Other Projects (11 projects)	2,721,814	30
	<b>TOTAL</b>	<b>9,113,217</b>	<b>100</b>

Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
200	Construction of Town Hall	3,006,295	32
500	Construction of Classrooms	1,300,000	14
405	Completion of Rweno / Munyaka Road	1,092,000	12
405	Rehabilitation of Gathanga Centre	985,000	11
405	Completion of Kagongo Road	695,000	7
	All Other Projects (5 projects)	2,215,000	24
	<b>TOTAL</b>	<b>9,293,295</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.2	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:	11.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	146.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	83.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	98.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	303.2	Total Actual Resolution Payments compared to Planned Resolution Payments

## L A CODE: 211 Kehancha Municipal Council

Province: NYANZA

## Summary Profile Fiscal Year 2007/2008

District: KURIA

(Values in KShs)

No. of Employees:	110	No. of Councillors:	30	Business Permit Schedule:	8
Total Yearly Salaries:	15,355,662	Total Civic Costs:	6,509,008	Business Permit Base Value	350
Average/Employee:	139,597	Average/Councillor:	216,967		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	34,108,200	31,038,462	91	38,127,743	122.8
Road Maintenance Levy Fund (RMLF)	1,950,000	989,431	50.7	6,182,046	624.8
Sub-Total	36,058,200	32,027,893	88.8	44,309,789	138.3
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,906,000	4,583,549	93.4	5,956,253	129.9
Market Fees	5,600,000	4,269,251	76.2	4,609,100	108.0
Others	16,460,198	15,500,063	95.3	16,268,053	105.0
Sub-Total	26,966,198	24,352,863	90.3	26,833,406	110.2
<b>TOTAL REVENUES</b>	<b>63,024,398</b>	<b>56,380,756</b>	<b>89.5</b>	<b>71,143,195</b>	<b>126.2</b>
<b>EXPENDITURES</b>					
Civic	2,449,000	6,509,008	265.8	11,096,500	170.5
L A Personnel	21,671,380	15,355,662	70.9	21,990,999	143.2
L A Operations	10,115,680	8,302,458	82.1	10,065,171	121.2
L A Maintenance	2,475,000	2,086,857	84.3	6,779,790	324.9
<b>TOTAL Recurrent Expenditures</b>	<b>36,711,060</b>	<b>32,253,985</b>	<b>87.9</b>	<b>49,932,460</b>	<b>154.8</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>26,313,338</b>	<b>24,126,771</b>	<b>91.7</b>	<b>21,210,735</b>	<b>87.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>12,715,275</b>	<b>16,765,588</b>	<b>131.9</b>	<b>14,369,800</b>	<b>85.7</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>13,598,063</b>	<b>7,361,183</b>	<b>54.1</b>	<b>6,840,935</b>	<b>92.9</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,302,440</b>	<b>7,899,033</b>	<b>125.3</b>	<b>7,100,000</b>	<b>89.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>7,295,623</b>	<b>-537,850</b>		<b>-259,065</b>	<b>48.2</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	NEW KEHANCHA MARKET	10,141,042	60
900	WATER SPRINGS AND WELLS	2,479,080	15
400	RURAL ACCESS ROADS	2,091,333	12
900	PUBLIC PIT LATRINES	1,006,646	6
350	MOTOR BIKE	560,824	3
	All Other Projects (2 projects)	486,663	3
	<b>TOTAL</b>	<b>16,765,588</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	RURAL ACCESS ROADS	3,239,800	23
900	CATTLE DIPS	2,000,000	14
900	VALUATION ROLL	1,610,000	11
260	KEHANCHA OPEN AIR MARKET	1,500,000	10
360	CIVIC CAR	1,500,000	10
	All Other Projects (9 projects)	4,520,000	31
	<b>TOTAL</b>	<b>14,369,800</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.8	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:	20.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	90.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	87.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	131.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	125.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 216 Keiyo County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: KEIYO

(Values in KShs)

No. of Employees:	31	No. of Councillors:	28	Business Permit Schedule:	7
Total Yearly Salaries:	11,981,445	Total Civic Costs:	6,949,036	Business Permit Base Value	300
Average/Employee:	386,498	Average/Councillor:	248,180		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	21,846,498	21,846,499	100	24,323,336	111.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,846,498	21,846,499	100.0	24,323,336	111.3
<b>Local Revenues</b>					
CILOR	4,634,760	750,000	16.2	4,634,760	618.0
Property Rates	1,470,290	1,475,185	100.3	1,470,290	99.7
Single Business Permit	2,500,000	1,743,600	69.7	2,380,000	136.5
Market Fees	350,000	351,000	100.3	300,000	85.5
Others	6,117,461	12,400,827	154.3	8,038,340	64.8
Sub-Total	15,072,511	16,720,612	110.9	16,823,390	100.6
<b>TOTAL REVENUES</b>	<b>36,919,009</b>	<b>38,567,111</b>	<b>104.5</b>	<b>41,146,726</b>	<b>106.7</b>
<b>EXPENDITURES</b>					
Civic	7,816,800	6,949,036	88.9	13,583,560	195.5
L A Personnel	12,008,432	11,981,445	99.8	15,792,726	131.8
L A Operations	4,098,025	8,007,759	195.4	8,502,294	106.2
L A Maintenance	311,000	1,771,371	569.6	1,938,000	109.4
<b>TOTAL Recurrent Expenditures</b>	<b>24,234,257</b>	<b>28,709,611</b>	<b>118.5</b>	<b>39,816,580</b>	<b>138.7</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>12,684,752</b>	<b>9,857,500</b>	<b>77.7</b>	<b>1,330,146</b>	<b>13.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>8,530,000</b>	<b>6,239,717</b>	<b>73.2</b>	<b>10,250,000</b>	<b>164.3</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>4,154,752</b>	<b>3,617,783</b>	<b>87.1</b>	<b>-8,919,854</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>5,821,700</b>	<b>5,853,980</b>	<b>100.6</b>	<b>6,329,700</b>	<b>108.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-1,666,948</b>	<b>-2,236,197</b>	<b>134.1</b>	<b>-15,249,554</b>	<b>681.9</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	PURCHASE OF CIVIC CAR	2,300,000	37
100	PREPARATION OF VALUATION ROLL	700,000	11
999	ARTIFICIAL INSEMINATION/ACARACIDES	603,900	10
999	TEA/COFFEE SEEDLINGS	569,946	9
300	PURCHASE OF COMPUTERS&NETWORKIO	484,000	8
	All Other Projects (9 projects)	1,581,871	25
	<b>TOTAL</b>	<b>6,239,717</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	PURCHASE OF REVENUE VEHICLE 4X4	2,900,000	28
999	VALUATION ROLL	1,300,000	13
999	GRADING OF FEEDER ROADS AND MARKET CENTERS	800,000	8
999	ROAD SIDE SHEDS	500,000	5
240	TOROR DISPENSERY	450,000	4
	All Other Projects (17 projects)	4,300,000	42
	<b>TOTAL</b>	<b>10,250,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	60.5	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:	24.2	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:	118.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	73.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 221 Kendu Bay Town Council

Province: NYANZA

Summary Profile Fiscal Year 2007/2008

District: RACHUONYO

(Values in KShs)

No of Employees	30	No of Councillors	8	Business Permit Schedule	10
Total Yearly Salaries	3,602,692	Total Civic Costs	1,214,500	Business Permit Base Value	500
Average/Employee	120,090	Average/Councillor	151,813		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	6,825,334	6,825,334	100	7,473,041	109.5
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	6,825,334	7,825,334	114.7	8,473,041	108.3
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	48,000	106,939	222.8	75,564	70.7
Single Business Permit	700,000	628,273	89.8	816,000	129.9
Market Fees	1,190,000	932,665	78.4	1,120,000	120.1
Others	900,896	1,187,240	107.7	1,102,000	92.8
Sub-Total	2,838,896	2,855,117	100.6	3,113,564	109.1
<b>TOTAL REVENUES</b>	<b>9,664,230</b>	<b>10,680,451</b>	<b>110.5</b>	<b>11,586,605</b>	<b>108.5</b>
<b>EXPENDITURES</b>					
Civic	1,730,800	1,214,500	70.2	2,191,600	180.5
L A Personnel	6,375,055	3,602,692	56.5	7,286,956	202.3
L A Operations	2,164,225	1,435,064	66.3	3,149,000	219.4
L A Maintenance	1,095,000	25,415	2.3	2,220,000	8,735.0
TOTAL Recurrent Expenditures	11,365,080	6,277,671	55.2	14,847,556	236.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-1,700,850</b>	<b>4,402,780</b>		<b>-3,260,951</b>	
<b>CAPITAL EXPENDITURES</b>	<b>3,000,000</b>	<b>919,811</b>	<b>30.7</b>	<b>3,054,653</b>	<b>332.1</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-4,700,850</b>	<b>3,482,969</b>		<b>-6,315,604</b>	
DEBT RESOLUTION REPAYMENTS	1,011,871	4,252,380	420.2	1,158,658	27.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-5,712,721</b>	<b>-769,411</b>	<b>13.5</b>	<b>-7,474,262</b>	<b>971.4</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	MOJOR VEHICLE	670,000	73
260	REHABILITATION OF CATTLE AUC YARD	90,000	10
240	MAGAO DISPENSARY	62,000	7
800	FUS PARKING BAYS	60,000	7
400	REHABILITATION OF PUBLIC TOILETS	37,811	4
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>919,811</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
500	LABORATORIES	1,000,000	33
200	TOWN HALL AND OFFICES	854,653	28
900	OTOK WATER PROJECT	700,000	23
240	NYANGAJO DISPENSARY	500,000	16
		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>3,054,653</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	56.4	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	19.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	100.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	55.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	30.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	420.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 226 Kericho Municipal Council

Summary Profile Fiscal Year 2007/2008

District: KERICHO

Province: RIFT VALLEY

(Values in KShs)

No. of Employees:	217	No. of Councillors:	20	Business Permit Schedule:	10
Total Yearly Salaries:	50,614,808	Total Civic Costs:	6,931,410	Business Permit Base Value:	500
Average/Employee:	233,248	Average/Councillor:	346,571		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	32,444,903	32,444,903	100	36,366,085	112.1
Road Maintenance Levy Fund (RMLF)	4,064,241	7,888,504	194.1	17,905,769	227.0
Sub-Total	36,509,144	40,333,407	110.5	54,271,854	134.6
<b>Local Revenues</b>					
CILOR	9,624,012	2,000,000	20.8	9,457,566	472.9
Property Rates	15,763,389	10,451,578	66.3	15,763,389	150.8
Single Business Permit	3,500,000	7,690,393	219.7	5,000,000	65.0
Market Fees	6,814,868	4,639,868	68.1	6,779,454	146.1
Others	26,565,000	25,528,493	78.9	32,375,868	126.8
Sub-Total	62,267,269	50,310,332	80.8	69,376,277	137.9
<b>TOTAL REVENUES</b>	<b>98,776,413</b>	<b>90,643,739</b>	<b>91.8</b>	<b>123,648,131</b>	<b>136.4</b>
<b>EXPENDITURES</b>					
Civic	8,682,448	6,931,410	79.8	9,939,800	143.4
L A Personnel	52,233,406	50,614,808	96.9	53,293,715	105.3
L A Operations	24,971,788	39,861,631	159.6	40,341,191	101.2
L A Maintenance	3,010,350	1,591,650	52.9	3,942,750	247.7
<b>TOTAL Recurrent Expenditures</b>	<b>88,897,992</b>	<b>98,999,499</b>	<b>111.4</b>	<b>107,517,456</b>	<b>108.6</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,878,421</b>	<b>-8,355,760</b>		<b>16,130,675</b>	
<b>CAPITAL EXPENDITURES</b>	<b>18,415,591</b>	<b>12,804,471</b>	<b>69.5</b>	<b>18,989,321</b>	<b>148.3</b>
<b>LOAN REPAYMENTS</b>	<b>3,000,000</b>	<b>0</b>	<b>0.0</b>	<b>3,000,000</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>-11,537,170</b>	<b>-21,160,231</b>	<b>183.4</b>	<b>-5,858,646</b>	<b>27.7</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>8,600,000</b>	<b>4,202,152</b>	<b>48.9</b>	<b>14,100,000</b>	<b>335.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-20,137,170</b>	<b>-25,362,383</b>	<b>125.9</b>	<b>-19,958,646</b>	<b>78.7</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Kimugu Road maintainance	1,193,946	9
260	Sumeivon-tea buying centre-keongo-kibarao	785,572	6
400	St. Leonard - swahili village ksm rd juct - KHBC - Maranatha - SS IIB	703,546	5
999	Chelimo self help project	633,080	5
400	Stadium entrance - Eland Academy -Majengo - Harambee rd -Mkrt -Agip	521,613	4
	All Other Projects (68 projects)	8,966,714	70
	<b>TOTAL</b>	<b>12,804,471</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	COUNTERPART FUNDING OF RMLF	1,700,000	9
265	MARKETS	1,000,000	5
230	STREET LIGHTING	1,000,000	5
350	REFUSE VEHICLE	1,000,000	5
350	FIRE FIGHTING MACHINE	993,331	5
	All Other Projects (46 projects)	13,295,990	70
	<b>TOTAL</b>	<b>18,989,321</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	47.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.8	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:	69.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	48.9	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 231 Keroka Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: KISII

(Values in KShs)

No of Employees	67	No of Councillors	13	Business Permit Schedule	9
Total Yearly Salaries	11,382,422	Total Civic Costs	3,968,000	Business Permit Base Value	400
Average/Employee	169,887	Average/Councillor	305,231		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	11,255,167	11,255,168	100	12,458,711	110.7
Road Maintenance Levy Fund (RMLF)	397,866	4,502,067	1,131.6	2,717,233	60.4
Sub-Total	11,653,033	15,757,235	135.2	15,175,944	96.3
<b>Local Revenues</b>					
CILOR	0	6,753,100	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,500,000	2,500,000	100.0	2,700,000	108.0
Market Fees	3,161,234	3,161,234	100.0	3,207,097	101.5
Others	4,946,000	4,802,000	81.5	5,891,000	122.7
Sub-Total	10,607,234	17,216,334	162.3	11,798,097	68.5
TOTAL REVENUES	22,260,267	32,973,569	148.1	26,974,041	81.8
<b>EXPENDITURES</b>					
Civic	3,968,000	3,968,000	100.0	4,244,000	107.0
L A Personnel	10,799,615	11,382,422	105.4	11,997,449	105.4
L A Operations	3,550,000	3,698,480	104.2	5,500,000	148.7
L A Maintenance	560,000	840,000	150.0	3,500,000	416.7
TOTAL Recurrent Expenditures	18,877,615	19,888,902	105.4	25,241,449	126.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,382,652</b>	<b>13,084,667</b>	<b>386.8</b>	<b>1,732,592</b>	<b>13.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>4,490,548</b>	<b>4,490,548</b>	<b>100.0</b>	<b>4,858,897</b>	<b>108.2</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>-1,107,896</b>	<b>8,594,119</b>		<b>-3,126,305</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,226,026</b>	<b>2,859,595</b>	<b>128.5</b>	<b>2,697,403</b>	<b>94.3</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-3,333,922</b>	<b>5,734,624</b>		<b>-6,823,708</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	JUA KALI SHEDS	1,751,033	39
400	REHABILITATION OF ROADS	1,739,515	39
400	CONSTRUCTION OF ROADS	1,000,000	22
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>4,490,548</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	Public Toilet	2,491,742	51
405	Rehabilitation of roads	1,367,155	28
200	Construction of office	1,000,000	21
		0	0
		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>4,858,897</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	63.2	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	20.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	162.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	105.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	128.5	Total Actual Resolution Payments compared to Planned Resolution Payments

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

Province: **CENTRAL**

**Summary Profile Fiscal Year 2007/2008**

District: **KIRINYAGA**

(Values in KShs)

No. of Employees:	122	No. of Councillors:	9	Business Permit Schedule:	12
Total Yearly Salaries:	27,582,495	Total Civic Costs:	3,605,275	Business Permit Base Value	700
Average/Employee:	226,086	Average/Councillor:	400,586		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	15,916,379	15,916,379	100	17,743,541	111.5
Road Maintenance Levy Fund (RMLF)	1,130,645	4,022,603	355.8	7,814,100	194.3
Sub-Total	17,047,024	19,938,982	117.0	25,557,641	128.2
<b>Local Revenues</b>					
CILOR	622,776	500,000	80.3	612,005	122.4
Property Rates	2,800,000	2,926,445	104.5	2,750,805	94.0
Single Business Permit	10,602,000	8,995,390	84.8	10,400,000	115.6
Market Fees	4,280,000	4,584,174	107.1	6,592,000	143.8
Others	21,431,145	18,450,194	101.1	18,254,600	98.9
Sub-Total	39,735,921	35,456,203	89.2	38,609,410	108.9
<b>TOTAL REVENUES</b>	<b>56,782,945</b>	<b>55,395,185</b>	<b>97.6</b>	<b>64,167,051</b>	<b>115.8</b>
<b>EXPENDITURES</b>					
Civic	5,047,000	3,605,275	71.4	5,873,000	162.9
L A Personnel	29,311,499	27,582,495	94.1	27,904,053	101.2
L A Operations	10,714,200	9,483,331	88.5	12,768,200	134.6
L A Maintenance	4,686,266	1,651,857	35.2	2,615,000	158.3
<b>TOTAL Recurrent Expenditures</b>	<b>49,758,965</b>	<b>42,322,958</b>	<b>85.1</b>	<b>49,160,253</b>	<b>116.2</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>7,023,980</b>	<b>13,072,227</b>	<b>186.1</b>	<b>15,006,798</b>	<b>114.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>12,300,000</b>	<b>4,570,119</b>	<b>37.2</b>	<b>19,295,013</b>	<b>422.2</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>-5,276,020</b>	<b>8,502,108</b>		<b>-4,288,215</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,586,216</b>	<b>2,888,040</b>	<b>63.0</b>	<b>2,500,000</b>	<b>86.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-9,862,236</b>	<b>5,614,068</b>		<b>-6,788,215</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Road Maintenance	2,525,151	55
100	Environmental Audit	568,464	12
300	Purchase of Computer Software	339,160	7
260	Relocation of Kerugoya Market	279,332	6
100	Baseline Survey Customers	243,025	5
	All Other Projects (9 projects)	614,987	13
<b>TOTAL</b>		<b>4,570,119</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
830	MAINTENANCE OF ROADS	9,767,625	51
265	KERUGOYA OPEN AIR MARKET	2,520,000	13
305	PURCHASE OF COMPUTERS	2,000,000	10
350	PURCHASE OF A VEHICLE (ADM.)	1,607,388	8
260	REPAIR AND INSTALLATION OF STREET LIGHTS	1,000,000	5
	All Other Projects (6 projects)	2,400,000	12
<b>TOTAL</b>		<b>19,295,013</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	55.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	64.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	89.2	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:	37.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	63.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

(Values in KShs)

No. of Employees	111	No. of Councillors	26	Business Permit Schedule	7
Total Yearly Salaries	51,042,553	Total Civic Costs	9,431,676	Business Permit Base Value	300
Average/Employee	620,000	Average/Councillor	362,757		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (L ATF)	62,186,744	62,186,744	100	69,572,881	111.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	62,186,744	62,186,744	100.0	69,572,881	111.9
<b>Local Revenues</b>					
CILOR	903,766	500,000	55.3	903,766	180.8
Property Rates	100,000	429,247	429.2	1,900,000	442.6
Single Business Permit	19,480,000	23,574,626	121.0	20,120,000	85.3
Market Fees	7,950,000	7,930,665	99.8	9,300,000	117.3
Others	8,376,700	9,540,875	89.9	10,614,700	111.3
Sub-Total	36,810,466	41,975,413	114.0	42,838,466	102.1
<b>TOTAL REVENUES</b>	<b>98,997,210</b>	<b>104,162,157</b>	<b>105.2</b>	<b>112,411,347</b>	<b>107.9</b>
<b>EXPENDITURES</b>					
Civic	9,551,000	9,431,676	98.8	16,064,000	170.3
L A Personnel	42,115,553	51,046,425	121.1	40,192,438	78.7
L A Operations	13,228,000	18,964,871	143.4	23,114,400	121.9
L A Maintenance	11,270,000	4,998,076	44.3	5,745,000	114.9
TOTAL Recurrent Expenditures	76,194,663	84,441,048	110.8	85,115,838	100.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>22,802,547</b>	<b>19,721,109</b>	<b>86.5</b>	<b>27,295,509</b>	<b>138.4</b>
<b>CAPITAL EXPENDITURES</b>	<b>12,900,000</b>	<b>13,143,187</b>	<b>101.9</b>	<b>15,950,000</b>	<b>121.4</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>9,902,547</b>	<b>6,577,922</b>	<b>66.4</b>	<b>11,345,509</b>	<b>172.5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>9,800,000</b>	<b>9,369,953</b>	<b>95.6</b>	<b>11,200,000</b>	<b>119.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>102,547</b>	<b>-2,792,031</b>		<b>145,509</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	Construction of Markets	3,664,306	28
350	Purchase of New Vehicle	3,103,107	24
800	Construction of Buspark	442,000	3
500	Nonrec Sec. Sub-Materials obtained	311,900	2
900	Kariwati/Kanja - Pipes Supplied	249,840	2
	All Other Projects (57 projects)	5,371,944	41
	<b>TOTAL</b>	<b>13,143,187</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
905	Repair of grader & exhauster	2,950,000	18
905	Purchase of revenue vehicle	2,500,000	16
405	Maintenance of various roads	500,000	3
405	Opening of access roads	500,000	3
405	Maintenance of various access roads	500,000	3
	All Other Projects (5 projects)	9,000,000	56
	<b>TOTAL</b>	<b>15,950,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	54.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	101.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	111.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	111.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	110.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	101.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	95.6	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	164	No. of Councillors:	10	Business Permit Schedule:	12
Total Yearly Salaries:	32,521,332	Total Civic Costs:	4,692,052	Business Permit Base Value	700
Average/Employee:	198,301	Average/Councillor:	469,205		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	21,427,531	21,427,530	100	23,921,339	111.6
Road Maintenance Levy Fund (RMLF)	1,130,815	2,613,509	231.1	7,996,176	306.0
Sub-Total	22,558,346	24,041,039	106.6	31,917,515	132.8
<b>Local Revenues</b>					
CILOR	157,539	500,000	317.4	157,539	31.5
Property Rates	5,800,000	11,057,267	190.6	6,265,679	56.7
Single Business Permit	16,381,902	11,741,800	71.7	15,500,000	132.0
Market Fees	3,629,000	8,387,267	231.1	7,200,000	85.8
Others	23,196,000	19,122,438	120.6	15,850,000	82.9
Sub-Total	49,164,441	50,808,772	103.3	44,973,218	88.5
<b>TOTAL REVENUES</b>	<b>71,722,787</b>	<b>74,849,811</b>	<b>104.4</b>	<b>76,890,733</b>	<b>102.7</b>
<b>EXPENDITURES</b>					
Civic	4,910,000	4,692,052	95.6	6,952,000	148.2
L A Personnel	36,165,574	32,521,332	89.9	29,321,647	90.2
L A Operations	11,948,400	11,093,716	92.8	10,107,000	91.1
L A Maintenance	6,605,466	6,366,628	96.4	4,617,000	72.5
<b>TOTAL Recurrent Expenditures</b>	<b>59,629,440</b>	<b>54,673,728</b>	<b>91.7</b>	<b>50,997,647</b>	<b>93.3</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>12,093,347</b>	<b>20,176,083</b>	<b>166.8</b>	<b>25,893,086</b>	<b>128.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>9,127,530</b>	<b>6,324,238</b>	<b>69.3</b>	<b>15,210,840</b>	<b>240.5</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>60,000</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>2,965,817</b>	<b>13,791,845</b>	<b>465.0</b>	<b>10,682,246</b>	<b>77.5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>12,300,000</b>	<b>14,571,700</b>	<b>118.5</b>	<b>10,283,545</b>	<b>70.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-9,334,183</b>	<b>-779,855</b>	<b>8.4</b>	<b>398,701</b>	

## Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
400	Ndumburi-Kangoya Rd Rehabilitation	1,964,646	31
400	MBURIRIA RD REHABI -NDUMBERI	421,000	7
350	GRADER Repair & Maintenance	419,089	7
400	REHABI OF KIAMUMBI RD- TECH	394,570	6
300	TRAINING & SOFTWARE INSTALLATION	366,000	6
	All Other Projects (17 projects)	2,758,933	44
	<b>TOTAL</b>	<b>6,324,238</b>	<b>100</b>

## Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
405	REHABILITATION OF PARKING BAYS	3,979,120	26
405	REHABILITATION OF TIMBER YARD ROAD/POST OFFICE	3,623,420	24
405	REHABILITATION OF MARKET ROAD	2,308,300	15
310	TOWN BEUTIFICATION	700,000	5
310	PURCHASE OF COMPUTERS	500,000	3
	All Other Projects (20 projects)	4,100,000	27
	<b>TOTAL</b>	<b>15,210,840</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	35.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	103.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	69.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	118.5	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No of Employees	164	No of Councillors	8	Business Permit Schedule	8
Total Yearly Salaries	38,994,959	Total Civic Costs	4,283,703	Business Permit Base Value	350
Average/Employee	237,774	Average/Councillor	535,463		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	32,296,094	32,296,094	100	36,052,232	111.6
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	32,296,094	33,296,094	103.1	37,052,232	111.3
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	1,480,000	446,880	30.2	1,613,200	361.0
Single Business Permit	15,750,000	17,919,189	113.8	21,156,430	118.1
Market Fees	14,125,000	13,565,776	96.0	14,058,250	103.6
Others	14,851,500	12,636,972	85.9	14,717,656	116.5
Sub-total	46,206,500	44,568,817	96.5	51,545,536	115.7
<b>TOTAL REVENUES</b>	<b>78,502,594</b>	<b>77,864,911</b>	<b>99.2</b>	<b>88,597,768</b>	<b>113.8</b>
<b>EXPENDITURES</b>					
Civic	3,778,000	4,283,703	113.4	4,820,200	112.5
L A Personnel	37,500,961	38,994,959	104.0	38,650,849	99.1
L A Operations	12,342,805	12,152,388	98.5	15,404,618	126.8
L A Maintenance	4,155,000	925,833	22.3	10,822,081	1,168.9
TOTAL Recurrent Expenditures	57,776,766	56,356,883	97.5	69,697,748	123.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>20,725,828</b>	<b>21,508,028</b>	<b>103.8</b>	<b>18,900,020</b>	<b>87.9</b>
CAPITAL EXPENDITURES	11,167,153	8,378,034	75.0	17,650,018	210.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>9,558,675</b>	<b>13,129,994</b>	<b>137.4</b>	<b>1,250,002</b>	<b>9.6</b>
DEBT RESOLUTION REPAYMENTS	12,047,660	11,112,366	92.2	8,900,000	80.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-2,488,985</b>	<b>2,017,628</b>		<b>-7,649,998</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	ruku water project	2,162,614	26
400	nyathuna ward roads	1,681,689	20
800	Dagoretti buspark	997,241	12
400	Muguga road	890,512	11
500	construction of ru nderi school	764,667	9
	All Other Projects (10 projects)	1,881,311	22
	<b>TOTAL</b>	<b>8,378,034</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
450	KIDFARMACO ROADS AND COUNCIL PROJECTS	10,306,018	58
450	LIGHTING OF WANGIGE TRADING CENTRE	1,000,000	6
450	GATHIGA-KIINIKI ROAD	765,000	4
450	KARURA -KA- NYUNGU-MARINDI RD	765,000	4
905	STORAGE TANK FOR WANGIGE HEALTH CENTRE	530,000	3
	All Other Projects (13 projects)	4,284,000	24
	<b>TOTAL</b>	<b>17,650,018</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	59.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	28.8	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	96.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	97.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	75.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	92.2	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	89	No. of Councillors:	36	Business Permit Schedule:	8
Total Yearly Salaries:	22,915,566	Total Civic Costs:	18,570,792	Business Permit Base Value	350
Average/Employee:	257,478	Average/Councillor:	515,855		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	87,943,532	87,943,532	100	98,581,854	112.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	87,943,532	87,943,532	100.0	98,581,854	112.1
<b>Local Revenues</b>					
CILOR	6,000,700	2,000,000	33.3	6,000,700	300.0
Property Rates	1,150,000	5,109,373	444.3	6,200,000	121.3
Single Business Permit	7,000,000	6,410,474	91.6	9,600,000	149.8
Market Fees	870,000	429,754	49.4	900,000	209.4
Others	20,517,000	28,180,921	100.1	28,151,000	99.9
Sub-Total	35,537,700	42,130,522	118.6	50,851,700	120.7
<b>TOTAL REVENUES</b>	<b>123,481,232</b>	<b>130,074,054</b>	<b>105.3</b>	<b>149,433,554</b>	<b>114.9</b>
<b>EXPENDITURES</b>					
Civic	16,092,000	18,570,792	115.4	25,685,520	138.3
L A Personnel	24,450,218	22,915,566	93.7	28,107,682	122.7
L A Operations	28,714,500	37,714,991	131.3	35,120,000	93.1
L A Maintenance	4,750,000	8,978,291	189.0	3,930,000	43.8
<b>TOTAL Recurrent Expenditures</b>	<b>74,006,718</b>	<b>88,179,640</b>	<b>119.2</b>	<b>92,843,202</b>	<b>105.3</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>49,474,514</b>	<b>41,894,414</b>	<b>84.7</b>	<b>56,590,352</b>	<b>135.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>39,550,000</b>	<b>23,445,390</b>	<b>59.3</b>	<b>53,300,000</b>	<b>227.3</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>9,924,514</b>	<b>18,449,024</b>	<b>185.9</b>	<b>3,290,352</b>	<b>17.8</b>
DEBT RESOLUTION REPAYMENTS	9,617,955	11,371,335	118.2	2,700,000	23.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>306,559</b>	<b>7,077,689</b>	<b>2,308.8</b>	<b>590,352</b>	<b>8.3</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	MITANGANI WATER PROJECT	15,500,000	66
350	PURCHASE MOTORCYCLES	1,100,958	5
240	DISPENSARY- SOKOKE	1,100,752	5
240	DISPENSARY- MWARAKAYA	700,000	3
500	CLASSROOMS- MWANAMWINGA	652,471	3
	All Other Projects (13 projects)	4,391,209	19
	<b>TOTAL</b>	<b>23,445,390</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	PURCHASE MTWAPA PLOT	20,250,000	38
360	MOTORVEHICLE	4,000,000	8
205	EXTENSION OF OFFICES	3,500,000	7
900	MITANGANI WATER PROJECT	2,000,000	4
999	SUPPLEMENTARY VALUATION ROLL	1,500,000	3
	All Other Projects (40 projects)	22,050,000	41
	<b>TOTAL</b>	<b>53,300,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	35.7	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:	21.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	118.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	119.2	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:	118.2	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 261 Kilifi Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: COAST

District: KILIFI

(Values in KShs)

No. of Employees:	68	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	17,030,632	Total Civic Costs:	2,332,739	Business Permit Base Value	500
Average/Employee:	250,450	Average/Councillor:	233,274		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	30,734,570	30,734,570	100	34,450,542	112.1
Road Maintenance Levy Fund (RMLF)	596,767	1,867,703	313.0	2,010,877	107.7
Sub-Total	31,331,337	32,602,273	104.1	36,461,419	111.8
<b>Local Revenues</b>					
CILOR	116,457	300,000	257.6	114,443	38.1
Property Rates	7,761,943	7,821,459	100.8	9,237,731	118.1
Single Business Permit	3,345,357	6,778,312	202.6	4,617,087	68.1
Market Fees	1,980,640	1,910,668	96.5	2,165,470	113.3
Others	12,394,715	17,781,739	109.0	16,309,857	91.7
Sub-Total	25,599,112	34,592,178	135.1	32,444,588	93.8
TOTAL REVENUES	56,930,449	67,194,451	118.0	68,906,007	102.5
<b>EXPENDITURES</b>					
Civic	5,562,000	2,332,739	41.9	4,314,000	184.9
L A Personnel	19,486,672	17,030,632	87.4	20,911,040	122.8
L A Operations	5,513,980	9,491,051	172.1	11,565,957	121.9
L A Maintenance	4,884,122	3,232,201	66.2	7,237,596	223.9
TOTAL Recurrent Expenditures	35,446,774	32,086,623	90.5	44,028,593	137.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>21,483,675</b>	<b>35,107,828</b>	<b>163.4</b>	<b>24,877,414</b>	<b>70.9</b>
CAPITAL EXPENDITURES	11,609,045	16,073,204	138.5	15,429,785	96.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>9,874,630</b>	<b>19,034,624</b>	<b>192.8</b>	<b>9,447,629</b>	<b>49.6</b>
DEBT RESOLUTION REPAYMENTS	8,819,000	12,966,098	147.0	9,437,022	72.8
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,055,630</b>	<b>6,068,526</b>	<b>574.9</b>	<b>10,607</b>	<b>0.2</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	CONSTRUCTION OF TOWN HALL	6,630,750	41
350	PURCHASE OF CIVIC CAR	1,845,909	11
400	GRADING OF ROAD	1,000,000	6
900	WATER TANKS	1,000,000	6
999	MILK COOLER	1,000,000	6
	All Other Projects (7 projects)	4,596,545	29
<b>TOTAL</b>		<b>16,073,204</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
200	CONSTRUCTION OF TOWN HALL	7,029,785	46
900	MAFUMBINI WATER PROJECT	1,000,000	6
900	WATER TANKS	1,000,000	6
999	LIAFORMS	800,000	5
900	MTSANGANYIKO WATER PROJECT	800,000	5
	All Other Projects (11 projects)	4,800,000	31
<b>TOTAL</b>		<b>15,429,785</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	53.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	135.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	90.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	138.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	147.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	143	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	19,019,656	Total Civic Costs:	2,168,684	Business Permit Base Value	500
Average/Employee:	133,005	Average/Councillor:	271,086		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	19,358,803	19,358,803	100	21,581,705	111.5
Road Maintenance Levy Fund (RMLF)	2,037,918	2,037,917	100.0	5,687,032	279.1
Sub-Total	21,396,721	21,396,720	100.0	27,268,737	127.4
<b>Local Revenues</b>					
CILOR	0	500,000	0.0	0	0.0
Property Rates	157,700	165,704	105.1	500,000	301.7
Single Business Permit	1,040,000	1,870,070	179.8	1,200,000	64.2
Market Fees	2,450,000	3,145,775	128.4	2,775,000	88.2
Others	9,258,400	9,159,444	91.5	10,009,700	109.3
Sub-Total	12,906,100	14,840,993	115.0	14,484,700	97.6
<b>TOTAL REVENUES</b>	<b>34,302,821</b>	<b>36,237,713</b>	<b>105.6</b>	<b>41,753,437</b>	<b>115.2</b>
<b>EXPENDITURES</b>					
Civic	1,467,000	2,168,684	147.8	3,179,000	146.6
L A Personnel	16,172,990	19,019,656	117.6	16,251,467	85.4
L A Operations	4,952,490	6,631,659	133.9	5,178,756	78.1
L A Maintenance	727,000	931,802	128.2	4,105,350	440.6
<b>TOTAL Recurrent Expenditures</b>	<b>23,319,480</b>	<b>28,751,801</b>	<b>123.3</b>	<b>28,714,573</b>	<b>99.9</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>10,983,341</b>	<b>7,485,912</b>	<b>68.2</b>	<b>13,038,864</b>	<b>174.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>7,550,000</b>	<b>5,027,131</b>	<b>66.6</b>	<b>8,858,790</b>	<b>176.2</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>3,433,341</b>	<b>2,458,781</b>	<b>71.6</b>	<b>4,180,074</b>	<b>170.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,430,300</b>	<b>2,036,556</b>	<b>59.4</b>	<b>4,175,350</b>	<b>205.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>3,041</b>	<b>422,225</b>	<b>13,884.5</b>	<b>4,724</b>	<b>1.1</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	PURCHASE OF MOTOR VEHICLE	3,110,000	62
400	ROAD MAINTENANCE AND UPGRADING	957,131	19
300	COMPUTERIZATIO	521,000	10
350	PURCHASE OF TRACTOR TRAILOR	255,000	5
300	PURCHASE OF PHOTOCOPIER	130,000	3
	All Other Projects (2 projects)	54,000	1
	<b>TOTAL</b>	<b>5,027,131</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	Roads Maintenance	7,108,790	80
905	Provision of Water	900,000	10
999	Valuation of Council Assets	450,000	5
300	Building of ECD Classrooms	400,000	5
		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>8,858,790</b>	<b>100</b>

## 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	7.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	115.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	123.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	66.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	59.4	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	16	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	3,746,382	Total Civic Costs:	1,363,730	Business Permit Base Value	500
Average/Employee:	234,149	Average/Councillor:	136,373		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	9,110,127	9,110,128	100	10,046,627	110.3
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	9,110,127	10,110,128	111.0	11,046,627	109.3
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	901,937	940,373	104.3	1,160,000	123.4
Single Business Permit	497,065	631,713	127.1	490,000	77.6
Market Fees	1,086,000	657,305	60.5	1,585,388	241.2
Others	1,413,200	2,003,189	138.5	1,446,265	72.2
Sub-Total	3,898,202	4,232,580	108.6	4,681,653	110.6
<b>TOTAL REVENUES</b>	<b>13,008,329</b>	<b>14,342,708</b>	<b>110.3</b>	<b>15,728,280</b>	<b>109.7</b>
<b>EXPENDITURES</b>					
Civic	1,356,000	1,363,730	100.6	2,111,000	154.8
L A Personnel	5,126,723	3,746,382	73.1	7,066,021	188.6
L A Operations	2,683,199	4,254,076	158.5	5,351,095	125.8
L A Maintenance	643,333	653,342	101.6	1,740,000	266.3
<b>TOTAL Recurrent Expenditures</b>	<b>9,809,255</b>	<b>10,017,530</b>	<b>102.1</b>	<b>16,268,116</b>	<b>162.4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,199,074</b>	<b>4,325,178</b>	<b>135.2</b>	<b>-539,836</b>	
<b>CAPITAL EXPENDITURES</b>	<b>3,700,000</b>	<b>3,060,611</b>	<b>82.7</b>	<b>3,061,615</b>	<b>100.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>-500,926</b>	<b>1,264,567</b>		<b>-3,601,451</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,481,329</b>	<b>1,361,329</b>	<b>91.9</b>	<b>1,410,616</b>	<b>103.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-1,982,255</b>	<b>-96,762</b>	<b>4.9</b>	<b>-5,012,067</b>	<b>5,179.8</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Roads Maintenance	1,028,650	34
500	Schools - Rehabilitations	639,000	21
255	Electrification of Council Houses	412,259	13
500	Dispensaries	315,000	10
200	Extension of office	285,702	9
	All Other Projects (2 projects)	380,000	12
	<b>TOTAL</b>	<b>3,060,611</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
505	ALL SCHOOLS	1,600,000	52
900	WATER	650,000	21
999	COMPUTERIZATION	250,000	8
999	FOOT BRIDGE	220,000	7
700	SOCIAL HALL	211,615	7
	All Other Projects (1 projects)	130,000	4
	<b>TOTAL</b>	<b>3,061,615</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	48.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	33.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	108.6	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:	82.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	91.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 276 Kipsigis County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: KERICHO

(Values in KShs)

No. of Employees:	112	No. of Councillors:	42	Business Permit Schedule:	7
Total Yearly Salaries:	29,104,781	Total Civic Costs:	9,820,506	Business Permit Base Value	300
Average/Employee:	259,864	Average/Councillor:	233,822		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	56,090,063	56,090,063	100	62,719,438	111.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	56,090,063	56,090,063	100.0	62,719,438	111.8
<b>Local Revenues</b>					
CILOR	2,814,000	500,000	17.8	2,814,000	562.8
Property Rates	8,500,000	8,392,286	98.7	8,770,675	104.5
Single Business Permit	3,800,000	3,477,380	91.5	5,000,000	143.8
Market Fees	4,400,000	4,610,218	104.8	6,200,000	134.5
Others	14,019,720	11,654,873	92.4	12,615,000	108.2
Sub-Total	33,533,720	28,634,757	85.4	35,399,675	123.6
<b>TOTAL REVENUES</b>	<b>89,623,783</b>	<b>84,724,820</b>	<b>94.5</b>	<b>98,119,113</b>	<b>115.8</b>
<b>EXPENDITURES</b>					
Civic	11,751,400	9,820,506	83.6	15,746,600	160.3
L A Personnel	33,216,795	29,104,781	87.6	35,261,938	121.2
L A Operations	13,308,533	13,486,784	101.3	17,928,063	132.9
L A Maintenance	6,400,000	4,934,511	77.1	14,450,000	292.8
<b>TOTAL Recurrent Expenditures</b>	<b>64,676,728</b>	<b>57,346,582</b>	<b>88.7</b>	<b>83,386,601</b>	<b>145.4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>24,947,055</b>	<b>27,378,238</b>	<b>109.7</b>	<b>14,732,512</b>	<b>53.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>15,450,000</b>	<b>10,350,000</b>	<b>67.0</b>	<b>18,300,000</b>	<b>176.8</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>9,497,055</b>	<b>17,028,238</b>	<b>179.3</b>	<b>-3,567,488</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>8,962,378</b>	<b>5,052,500</b>	<b>56.4</b>	<b>9,811,911</b>	<b>194.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>534,677</b>	<b>11,975,738</b>	<b>2,239.8</b>	<b>-13,379,399</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
240	kapsoit dispensary	450,000	4
500	Chaik Library project	450,000	4
500	Murgut Pre-school	450,000	4
400	tendeno roads rehabilitation	450,000	4
240	kericho forest dispensary	330,000	3
	All Other Projects (84 projects)	8,220,000	79
<b>TOTAL</b>		<b>10,350,000</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	civic car	3,000,000	16
305	computers	2,500,000	14
999	council land	2,000,000	11
905	Kapkelek Water Project	450,000	2
405	Tendeno roads project	450,000	2
	All Other Projects (83 projects)	9,900,000	54
<b>TOTAL</b>		<b>18,300,000</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.0	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:	85.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	88.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	67.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	56.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 281 Kirinyaga County Council

Province: CENTRAL

Summary Profile Fiscal Year 2007/2008

, District: KIRINYAGA

(Values in KShs)

No. of Employees:	55	No. of Councillors:	26	Business Permit Schedule:	10
Total Yearly Salaries:	69,870,945	Total Civic Costs:	13,195,574	Business Permit Base Value	500
Average/Employee:	1,270,381	Average/Councillor:	507,522		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	76,786,254	76,786,253	100	85,986,177	112.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	76,786,254	76,786,253	100.0	85,986,177	112.0
<b>Local Revenues</b>					
CILOR	368,977	500,000	135.5	368,977	73.8
Property Rates	3,500,000	3,814,788	109.0	4,500,000	118.0
Single Business Permit	31,000,000	33,834,600	109.1	37,100,000	109.7
Market Fees	13,870,000	15,059,640	108.6	16,735,000	111.1
Others	43,657,728	41,839,185	112.6	37,170,059	88.8
Sub-Total	92,396,705	95,048,213	102.9	95,874,036	100.9
<b>TOTAL REVENUES</b>	<b>169,182,959</b>	<b>171,834,466</b>	<b>101.6</b>	<b>181,860,213</b>	<b>105.8</b>
<b>EXPENDITURES</b>					
Civic	14,421,000	13,195,574	91.5	19,210,000	145.6
L A Personnel	70,294,931	69,870,945	99.4	66,323,877	94.9
L A Operations	26,144,443	28,341,748	108.4	27,192,772	95.9
L A Maintenance	7,055,200	9,381,320	133.0	17,586,400	187.5
TOTAL Recurrent Expenditures	117,915,574	120,789,587	102.4	130,313,049	107.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>51,267,385</b>	<b>51,044,879</b>	<b>99.6</b>	<b>51,547,164</b>	<b>101.0</b>
CAPITAL EXPENDITURES	35,379,184	10,832,925	30.6	33,554,722	309.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>15,888,201</b>	<b>40,211,954</b>	<b>253.1</b>	<b>17,992,442</b>	<b>44.7</b>
DEBT RESOLUTION REPAYMENTS	15,836,110	26,751,536	168.9	17,906,057	66.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>52,091</b>	<b>13,460,418</b>	<b>25,840.4</b>	<b>86,385</b>	<b>0.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	WANGURU HYPER MARKET	2,501,147	23
350	REHABILITATION OF TRANSCAVATOR	1,258,348	12
999	SOUTH NGARIAMA	1,154,974	11
800	KARUKU BRIDGE	940,000	9
900	RURII WATER AND SANITATION PROJECT	711,416	7
	All Other Projects (24 projects)	4,267,040	39
	<b>TOTAL</b>	<b>10,832,925</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	PROJECT BACK LOG	7,684,722	23
260	WANGURU HYPER MARKET	5,800,000	17
350	LOAN REPAYMENT FOR PICKUP & LORRY	1,950,000	6
800	GITHOGONDO BRIDGE	1,500,000	4
800	KARUKU BRIDGE	1,308,850	4
	All Other Projects (26 projects)	15,311,150	46
	<b>TOTAL</b>	<b>33,554,722</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	38.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	102.9	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:	30.6	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: 286 Kisii Municipal Council  
Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: KISII

(Values in KShs)

No. of Employees:	310	No. of Councillors:	18	Business Permit Schedule:	13
Total Yearly Salaries:	48,176,473	Total Civic Costs:	5,895,243	Business Permit Base Value	850
Average/Employee:	155,408	Average/Councillor:	327,514		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	25,603,104	25,603,105	100	28,670,083	112.0
Road Maintenance Levy Fund (RMLF)	3,726,604	27,694,212	743.1	20,930,193	75.6
Sub-Total	29,329,708	53,297,317	181.7	49,600,276	93.1
<b>Local Revenues</b>					
CILOR					
Property Rates	4,200,000	0	0.0	4,127,362	0.0
Single Business Permit	8,920,000	9,350,920	104.8	10,500,000	112.3
Market Fees	8,710,000	10,747,629	123.4	9,710,000	90.3
Others	16,720,000	19,121,180	114.4	19,290,000	100.9
Others	29,092,800	27,143,223	104.7	25,926,273	95.5
Sub-Total	67,642,800	66,362,952	98.1	69,553,635	104.8
<b>TOTAL REVENUES</b>	96,972,508	119,660,269	123.4	119,153,911	99.6
<b>EXPENDITURES</b>					
Civic					
L A Personnel	4,639,629	5,895,243	127.1	9,661,500	163.9
L A Operations	52,067,328	48,176,473	92.5	55,838,537	115.9
L A Maintenance	23,768,046	10,079,962	42.4	18,180,000	180.2
L A Maintenance	21,339,485	1,521,387	7.1	5,447,700	358.1
TOTAL Recurrent Expenditures	101,814,488	65,673,065	64.5	89,107,737	135.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-4,841,980</b>	<b>53,987,204</b>		<b>30,046,174</b>	<b>55.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>14,127,870</b>	<b>48,340,549</b>	<b>342.2</b>	<b>35,224,443</b>	<b>72.9</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>-18,969,850</b>	<b>5,646,655</b>		<b>-5,178,269</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>19,592,910</b>	<b>18,850,997</b>	<b>96.2</b>	<b>11,468,033</b>	<b>60.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-38,562,760</b>	<b>-13,204,342</b>	<b>34.2</b>	<b>-16,646,302</b>	<b>126.1</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	CBD ROADS - KRB		
400	CBD ROADS-KRB	22,375,834	46
999	UN. HABITAT	17,787,343	37
300	COMPUTERISATION T.H	920,804	2
300	COMPUTERISATION T.H.	604,890	1
	All Other Projects (27 projects)	604,890	1
		6,046,788	13
	<b>TOTAL</b>	<b>48,340,549</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	REHABILITATION OF ROUND ABOUT - KISII HOTEL ROAD		
405	COUNTER FUNDING FOR KRB PROJECTS	8,205,590	23
405	REHABILITATION OF BARCLAYS H/ROAD	5,232,548	15
360	PURCHASE OF A REVENUE VEHICLE	2,611,900	7
405	ROAD REHABILITATION KISII PARISH - SAGINE ROAD	2,069,502	6
	All Other Projects (39 projects)	1,470,000	4
		15,634,903	44
	<b>TOTAL</b>	<b>35,224,443</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	48.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	46.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.0	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:	64.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	342.2	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: 291 Kisumu County Council

Summary Profile Fiscal Year 2007/2008

District: KISUMU

Province: NYANZA

(Values in KShs)

No. of Employees:	52	No. of Councillors:	11	Business Permit Schedule:	5
Total Yearly Salaries:	13,053,948	Total Civic Costs:	3,939,904	Business Permit Base Value	200
Average/Employee:	251,037	Average/Councillor:	358,173		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	32,692,045	32,692,045	100	36,488,138	111.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	32,692,045	32,692,045	100.0	36,488,138	111.6
<b>Local Revenues</b>					
CILOR	765,797	500,000	65.3	765,797	153.2
Property Rates	159,000	381,094	239.7	507,868	133.3
Single Business Permit	1,337,234	1,788,958	133.8	2,000,000	111.8
Market Fees	1,400,000	1,896,595	135.5	1,938,104	102.2
Others	2,893,970	11,175,293	237.9	4,696,982	42.0
Sub-Total	6,556,001	15,741,940	240.1	9,908,751	62.9
<b>TOTAL REVENUES</b>	<b>39,248,046</b>	<b>48,433,985</b>	<b>123.4</b>	<b>46,396,889</b>	<b>95.8</b>
<b>EXPENDITURES</b>					
Civic	3,850,050	3,939,904	102.3	4,578,000	116.2
L A Personnel	13,163,312	13,053,948	99.2	18,952,404	145.2
L A Operations	4,680,855	5,436,768	116.1	4,622,086	85.0
L A Maintenance	1,332,500	1,540,074	115.6	867,815	56.3
TOTAL Recurrent Expenditures	23,026,717	23,970,694	104.1	29,020,305	121.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>16,221,329</b>	<b>24,463,291</b>	<b>150.8</b>	<b>17,376,584</b>	<b>71.0</b>
CAPITAL EXPENDITURES	11,139,000	5,850,859	52.5	11,562,667	197.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>5,082,329</b>	<b>18,612,432</b>	<b>366.2</b>	<b>5,813,917</b>	<b>31.2</b>
DEBT RESOLUTION REPAYMENTS	7,920,000	8,131,868	102.7	11,130,000	136.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-2,837,671</b>	<b>10,480,564</b>		<b>-5,316,083</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
700	MANYWANDA S/HALL CONSTRUCTION	1,211,441	21
700	KITMIKAYI S/HALL CONSTRUCTION	1,100,252	19
900	DRILLED ASAT BEACH BOREHOLE	746,600	13
900	DRILLED HUMA BOREHOLE	746,600	13
400	KONDIK-OMUYA-ONYINYORE ROAD	549,108	9
	All Other Projects (7 projects)	1,496,858	26
	<b>TOTAL</b>	<b>5,850,859</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	Lela Market Borehole	1,300,000	11
405	Grading of Kokuon/sunrise/Nduru Kadero Disp.Kambare Rd	1,200,000	10
900	Construction of Manywanda Social Hall phase II	900,000	8
205	Rehabilitate Nyando-Nyandiga Estate	900,000	8
999	HIV/AIDS	750,000	6
	All Other Projects (13 projects)	6,512,667	56
	<b>TOTAL</b>	<b>11,562,667</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	240.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	104.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	52.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	102.7	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	1,131	No. of Councillors:	22	Business Permit Schedule:	14
Total Yearly Salaries:	182,824,233	Total Civic Costs:	15,880,671	Business Permit Base Value	1,000
Average/Employee:	161,648	Average/Councillor:	721,849		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	164,045,214	164,045,214	100	184,850,202	112.7
Road Maintenance Levy Fund (RMLF)	35,618,650	84,822,625	238.1	136,215,821	160.6
Sub-Total	199,663,864	248,867,839	124.6	321,066,023	129.0
<b>Local Revenues</b>					
CILOR	12,999,999	21,000,000	161.5	59,612,670	283.9
Property Rates	62,670,680	40,203,820	64.2	147,837,746	367.7
Single Business Permit	52,000,000	43,101,255	82.9	45,534,020	105.6
Market Fees	29,418,570	22,475,655	76.4	25,986,662	115.6
Others	271,363,387	110,188,004	66.4	166,058,510	150.7
Sub-Total	428,452,636	236,968,734	55.3	445,029,608	187.8
<b>TOTAL REVENUES</b>	<b>628,116,500</b>	<b>485,836,573</b>	<b>77.3</b>	<b>766,095,631</b>	<b>157.7</b>
<b>EXPENDITURES</b>					
Civic	23,764,320	15,880,671	66.8	19,288,790	121.5
L A Personnel	303,916,046	182,824,233	60.2	279,857,648	153.1
L A Operations	95,765,192	59,107,905	61.7	113,929,500	192.7
L A Maintenance	27,035,390	15,398,838	57.0	31,997,765	207.8
<b>TOTAL Recurrent Expenditures</b>	<b>450,480,948</b>	<b>273,211,647</b>	<b>60.6</b>	<b>445,073,703</b>	<b>162.9</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>177,635,552</b>	<b>212,624,926</b>	<b>119.7</b>	<b>321,021,928</b>	<b>151.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>152,971,124</b>	<b>50,509,388</b>	<b>33.0</b>	<b>212,107,640</b>	<b>419.9</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>24,664,428</b>	<b>162,115,538</b>	<b>657.3</b>	<b>108,914,288</b>	<b>67.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>80,569,845</b>	<b>95,482,333</b>	<b>118.5</b>	<b>98,791,977</b>	<b>103.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-55,905,417</b>	<b>66,633,205</b>		<b>10,122,311</b>	<b>15.2</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	MAENDELEO MARKET	6,023,537	12
400	SEKOU TOURE ROAD	5,353,384	11
400	DRAIN CLEANING	3,520,304	7
400	AMIMO ROAD	3,119,845	6
400	NYAMLORI RD REHABILITATION	2,948,534	6
	All Other Projects (48 projects)	29,543,784	58
	<b>TOTAL</b>	<b>50,509,388</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	Nyerere Tom Mboya Obunga Bypass	28,878,000	14
405	Galaxy-Ezra Gumbe Road	15,000,000	7
350	SHOVEL	12,000,000	6
405	Sabuni Road	12,000,000	6
999	Dumping Site Land	10,000,000	5
	All Other Projects (74 projects)	134,229,640	63
	<b>TOTAL</b>	<b>212,107,640</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	54.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	77.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	55.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	60.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	33.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	118.5	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No of Employees		186	No of Councillors		16	Business Permit Schedule		12
Total Yearly Salaries		35,713,907	Total Civic Costs		4,084,712	Business Permit Base Value		700
Average/Employee		192 010	Average/Councillor		255,295			
			FY 2007/2008			FY 2008/2009		
			Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals	
<b>REVENUES</b>								
<b>Central Government Transfers</b>								
Local Authority Transfer Fund (LATF)			50,593,352	50,593,352	100	56,902,773	112 5	
Road Maintenance Levy Fund (RMLF)			6,183,953	2,408,536	38 9	31,923,747	1,325 4	
Sub-Total			56,777,305	53,001,888	93 4	88,826,520	167 6	
<b>Local Revenues</b>								
CILOR			0	0	0 0	15,506,540	0 0	
Property Rates			14,283,716	11,320,046	79 3	14,712,088	130 0	
Single Business Permit			10,474,227	14,300,723	136 5	13,000,000	90 9	
Market Fees			14,451,790	26,058,362	180 3	13,236,000	50 8	
Others			24,026,021	17,600,543	47 9	36,715,684	208 6	
Sub-Total			63,235,754	69,279,674	109 6	93,170,312	134 5	
TOTAL REVENUES			120,013,059	122,281,562	101 9	181,996,832	148 8	
<b>EXPENDITURES</b>								
Civic			5,754,000	4,084,712	71 0	9,050,000	221 6	
L A Personnel			53,581,365	35,713,907	66 7	75,109,698	210 3	
L A Operations			10,329,655	23,182,518	224 4	26,120,000	112 7	
L A Maintenance			6,710,558	1,566,960	23 4	28,470,000	1,816 9	
TOTAL Recurrent Expenditures			76,375,578	64,548,097	84 5	138,749,698	215 0	
RECURRENT SURPLUS/DEFICITS			43,637,481	57,733,465	132.3	43,247,134	74.9	
CAPITAL EXPENDITURES			29,850,077	21,153,379	70 9	23,000,000	108 7	
LOAN REPAYMENTS			0	0	0 0	0	0 0	
NET SURPLUS/DEFICITS			13,787,404	36,580,086	265.3	20,247,134	55.4	
DEBT RESOLUTION REPAYMENTS			11,765,000	29,086,171	247 2	20,000,000	68 8	
UNCOMMITTED SURPLUS/DEFICITS			2,022,404	7,493,915	370.5	247,134	3.3	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	LATF	19,731,407	93
100	RMLF	1,208,536	6
100	GRF	213,436	1
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
TOTAL		21,153,379	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
505	CONSTRUCTION OF TOWN HALL	5,000,000	22
505	PURCHASE OF DOUBLE CABIN (PICK UP)	3,700,000	16
505	L AIFORMS	3,046,754	13
240	DISPENSARY	1,440,992	6
240	DISPENSARY	1,440,992	6
	All Other Projects (9 projects)	8,371,262	36
TOTAL		23,000,000	100

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	55 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	6 3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	109 6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	84 5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	70 9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	247 2	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	79	No. of Councillors:	60	Business Permit Schedule:	9
Total Yearly Salaries:	33,429,065	Total Civic Costs:	17,992,111	Business Permit Base Value	400
Average/Employee:	423,153	Average/Councillor:	299,869		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	67,658,383	67,658,383	100	75,696,133	111.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	67,658,383	67,658,383	100.0	75,696,133	111.9
<b>Local Revenues</b>					
CILOR	260,368	500,000	192.0	260,368	52.1
Property Rates	0	0	0.0	0	0.0
Single Business Permit	14,031,451	19,654,004	140.1	20,800,200	105.8
Market Fees	16,451,400	7,508,348	45.6	6,715,568	89.4
Others	6,873,953	18,600,164	96.8	19,222,933	103.3
Sub-Total	37,617,172	46,262,516	123.0	46,999,069	101.6
<b>TOTAL REVENUES</b>	<b>105,275,555</b>	<b>113,920,899</b>	<b>108.2</b>	<b>122,695,202</b>	<b>107.7</b>
<b>EXPENDITURES</b>					
Civic	17,383,500	17,992,111	103.5	23,432,056	130.2
L A Personnel	26,917,715	33,429,065	124.2	26,719,234	79.9
L A Operations	23,114,957	27,042,694	117.0	23,424,760	86.6
L A Maintenance	3,971,850	6,456,404	162.6	12,270,000	190.0
TOTAL Recurrent Expenditures	71,388,022	84,920,274	119.0	85,846,050	101.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>33,887,533</b>	<b>29,000,625</b>	<b>85.6</b>	<b>36,849,152</b>	<b>127.1</b>
CAPITAL EXPENDITURES	26,386,770	35,151,766	133.2	29,544,182	84.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>7,500,763</b>	<b>-6,151,141</b>		<b>7,304,970</b>	
DEBT RESOLUTION REPAYMENTS	3,821,250	2,971,250	77.8	3,740,473	125.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>3,679,513</b>	<b>-9,122,391</b>		<b>3,564,497</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	NYANYAA WATER PROJECT	5,918,010	17
900	NYANYAA WATER PROJECT	5,918,010	17
200	CONSTRUCT. OF MULTISTOREY BUILDING	3,250,000	9
200	CONSTRUCT. OF MULTISTOREY BUILDING	3,250,000	9
240	SUPPORT TO HEALTH CENTRES/DISP.	1,745,547	5
	All Other Projects (23 projects)	15,070,199	43
	<b>TOTAL</b>	<b>35,151,766</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
350	PURCHASE OF MOTOR VEHICLE	3,300,000	11
200	CONSTRUCTION OF A NEW CHAMBER (PH 1)	3,300,000	11
260	PURCHASE OF STOCKYARDS/DASS PROGRAMME	3,000,000	10
305	PURCHASE OF COMPUTER SOFTWARE	2,000,000	7
905	NYANYAA WATER PROJECT	1,100,000	4
	All Other Projects (41 projects)	16,844,182	57
	<b>TOTAL</b>	<b>29,544,182</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	45.3	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	21.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	123.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	119.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	133.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	77.8	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees	103	No of Councillors	21	Business Permit Schedule	6
Total Yearly Salaries	27,061,722	Total Civic Costs	4,277,524	Business Permit Base Value	250
Average/Employee	262,735	Average/Councillor	203,692		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	33,222,040	33,222,040	100	37,142,253	111.8
Road Maintenance Levy Fund (RMLF)	1,130,679	4,130,389	365.3	7,546,191	182.7
Sub-Total	34,352,719	37,352,429	108.7	44,688,444	119.6
<b>Local Revenues</b>					
CILOR	58,167	0	0.0	58,167	0.0
Property Rates	1,470,000	4,218,114	286.9	2,365,885	56.1
Single Business Permit	9,000,000	9,504,802	105.6	10,648,885	112.0
Market Fees	7,530,000	7,137,021	94.8	9,031,885	126.5
Others	11,658,715	13,971,853	103.1	13,547,352	97.0
Sub-Total	29,716,882	34,831,790	117.2	35,652,174	102.4
<b>TOTAL REVENUES</b>	<b>64,069,601</b>	<b>72,184,219</b>	<b>112.7</b>	<b>80,340,618</b>	<b>111.3</b>
<b>EXPENDITURES</b>					
Civic	5,429,000	4,277,524	78.8	6,094,000	142.5
L A Personnel	28,402,573	27,061,722	95.3	23,608,898	87.2
L A Operations	6,824,418	10,346,068	151.6	25,974,465	251.1
L A Maintenance	695,500	2,171,090	312.2	1,565,000	72.1
<b>TOTAL Recurrent Expenditures</b>	<b>41,351,491</b>	<b>43,856,404</b>	<b>106.1</b>	<b>57,242,363</b>	<b>130.5</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>22,718,110</b>	<b>28,327,815</b>	<b>124.7</b>	<b>23,098,255</b>	<b>81.5</b>
CAPITAL EXPENDITURES	14,421,621	4,633,348	32.1	14,485,000	312.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>8,296,489</b>	<b>23,694,467</b>	<b>285.6</b>	<b>8,613,255</b>	<b>36.4</b>
DEBT RESOLUTION REPAYMENTS	9,612,213	16,362,342	170.2	8,302,979	50.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-1,315,724</b>	<b>7,332,125</b>		<b>310,276</b>	<b>4.2</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	PURCHASE PICKUP DOUBLE CABIN	2,867,254	62
999	CONTRIBUTION TO RMLF	1,294,155	28
500	CONST. WII SEC SCHOOL	271,939	6
500	REHABILITATION KANGALU SEC SCHOOL	200,000	4
0		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>4,633,348</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
320	PURCHASE OF A REFUSE COLLECTION TRUCK	3,975,916	27
999	LAIFORMS INITIATION	1,528,405	11
999	CONTRIBUTION TO R.M.L.F.	1,130,679	8
500	COMPLETION OF KATHEUNI POLYTECHNIC	800,000	6
500	CONSTRUCTION OF CLASSROOMS MUTENDEA SEC	800,000	6
	All Other Projects (12 projects)	6,250,000	43
	<b>TOTAL</b>	<b>14,485,000</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	60.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	36.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	9.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	117.2	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	32.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	170.2	Total Actual Resolution Payments compared to Planned Resolution Payments

## L A CODE: 316 Koibatek County Council

Province: RIFT VALLEY

## Summary Profile Fiscal Year 2007/2008

District: KOIBATEK

(Values in KShs)

No. of Employees:	44	No. of Councillors:	41	Business Permit Schedule:	7
Total Yearly Salaries:	13,116,065	Total Civic Costs:	5,417,833	Business Permit Base Value	300
Average/Employee:	298,092	Average/Councillor:	132,142		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	25,505,380	25,505,380	100	28,482,788	111.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,505,380	25,505,380	100.0	28,482,788	111.7
<b>Local Revenues</b>					
CILOR	3,073,218	1,000,000	32.5	3,073,218	307.3
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,635,567	2,103,580	79.8	3,164,683	150.4
Market Fees	515,000	595,720	115.7	838,530	140.8
Others	10,776,235	9,989,610	75.4	13,241,231	132.6
Sub-Total	17,000,020	13,688,910	80.5	20,317,662	148.4
<b>TOTAL REVENUES</b>	<b>42,505,400</b>	<b>39,194,290</b>	<b>92.2</b>	<b>48,800,450</b>	<b>124.5</b>
<b>EXPENDITURES</b>					
Civic	7,317,000	5,417,833	74.0	10,966,800	202.4
L A Personnel	13,316,054	13,116,065	98.5	15,112,065	115.2
L A Operations	8,167,508	8,828,974	108.1	12,243,023	138.7
L A Maintenance	2,977,600	2,192,670	73.6	6,160,056	280.9
<b>TOTAL Recurrent Expenditures</b>	<b>31,778,162</b>	<b>29,555,542</b>	<b>93.0</b>	<b>44,481,944</b>	<b>150.5</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>10,727,238</b>	<b>9,638,748</b>	<b>89.9</b>	<b>4,318,506</b>	<b>44.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>10,010,000</b>	<b>8,420,450</b>	<b>84.1</b>	<b>11,750,000</b>	<b>139.5</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>717,238</b>	<b>1,218,298</b>	<b>169.9</b>	<b>-7,431,494</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>400,000</b>	<b>811,182</b>	<b>202.8</b>	<b>0</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>317,238</b>	<b>407,116</b>	<b>128.3</b>	<b>-7,431,494</b>	

## Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
999	AMPHITHEATRE MOGOTIO ECO-TOURISM	1,788,745	21
200	OFFICE EXTENSION ELDAMA RAVINE	1,203,417	14
200	CONST. OF REVENUE OFFICE EMINING	1,194,237	14
350	COUNCIL UTILITY VEHICLE	1,130,000	13
999	CHEMOGOCH CATTLE DIP	771,952	9
	All Other Projects (54 projects)	2,332,099	28
	<b>TOTAL</b>	<b>8,420,450</b>	<b>100</b>

## Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
205	OFFICE EXTENSION PHASE II	1,200,000	10
905	LAKE BOGORIA COMMUNITY PROJECT	1,000,000	9
905	DEVELOPMENT OF DRAINAGE SYSTEM AT MOGOTIO AND MUSERE	800,000	7
900	KONGILEL PAN DAM	750,000	6
265	COMMUNITY CURIO STALLS	600,000	5
	All Other Projects (18 projects)	7,400,000	63
	<b>TOTAL</b>	<b>11,750,000</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	49.4	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	18.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	80.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	93.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	84.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	202.8	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 321 Kwale County Council**

**Summary Profile Fiscal Year 2007/2008**

Province: COAST

District: KWALE

(Values in KShs)

No of Employees	187	No of Councillors	36	Business Permit Schedule	8
Total Yearly Salaries	41,966,671	Total Civic Costs	15,762,596	Business Permit Base Value	350
Average/Employee	224,421	Average/Councillor	437,850		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	115,818,817	115,818,817	100	130,027,834	112.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	115,818,817	115,818,817	100.0	130,027,834	112.3
<b>Local Revenues</b>					
CILOR	8,094,192	1,500,000	18.5	8,094,921	539.7
Property Rates	12,367,362	23,797,974	192.4	32,500,000	136.6
Single Business Permit	10,000,000	14,021,294	140.2	16,000,000	114.1
Market Fees	3,150,000	2,965,104	94.1	4,000,000	134.9
Others	7,790,000	16,607,904	121.0	13,722,871	82.6
Sub-Total	41,401,554	58,892,276	142.2	74,317,792	126.2
<b>TOTAL REVENUES</b>	<b>157,220,371</b>	<b>174,711,093</b>	<b>111.1</b>	<b>204,345,626</b>	<b>117.0</b>
<b>EXPENDITURES</b>					
Civic	14,086,000	15,762,596	111.9	23,616,000	149.8
L A Personnel	43,824,742	41,966,671	95.8	51,403,272	122.5
L A Operations	23,305,000	20,364,385	87.4	26,583,300	130.5
L A Maintenance	9,840,000	6,697,108	68.1	26,410,000	394.3
TOTAL Recurrent Expenditures	91,055,742	84,790,760	93.1	128,012,572	151.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>66,164,629</b>	<b>89,920,333</b>	<b>135.9</b>	<b>76,333,054</b>	<b>84.9</b>
CAPITAL EXPENDITURES	35,851,325	58,327,450	162.7	61,000,000	104.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>30,313,304</b>	<b>31,592,883</b>	<b>104.2</b>	<b>15,333,054</b>	<b>48.5</b>
DEBT RESOLUTION REPAYMENTS	29,995,380	30,224,780	100.8	15,147,882	50.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>317,924</b>	<b>1,368,103</b>	<b>430.3</b>	<b>185,172</b>	<b>13.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	INSTAL OF W PIPES AT MWALUPHAMBA	3,118,804	5
200	EXTENSION OF OFFICE	3,058,303	5
900	INSTAL OF W PIPES BOFU - MTA	3,015,287	5
400	CONST OF A BRIDGE AT ZENGWA	2,405,593	4
900	REHAB OF A WATER SOURCE - KIKONENI DAM	2,000,124	3
	All Other Projects (59 projects)	44,729,339	77
<b>TOTAL</b>		<b>58,327,450</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
355	PURCHASE OF 2 ADMIN VEHICLES (CLERKS & TECH )	5,000,000	8
200	PURCHASE OF A TRACTOR & SKIPS	4,000,000	7
260	RENOVATION & EXTENSION OF KINANGO MARKET	4,000,000	7
260	CONSTRUCTION OF SAMBURU MARKET	3,000,000	5
260	CONSTRUCTION OF A MARKET AT NDAVAYA	3,000,000	5
	All Other Projects (23 projects)	42,000,000	69
<b>TOTAL</b>		<b>61,000,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	45.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	25.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	18.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	142.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	93.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	162.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	100.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

**L A CODE: 326 Kwale Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: COAST

District: KWALE

(Values in KShs)

No. of Employees:	33	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	5,760,102	Total Civic Costs:	1,027,700	Business Permit Base Value	350
Average/Employee:	174,549	Average/Councillor:	128,463		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	8,684,560	8,684,560	100	9,579,214	110.3
Road Maintenance Levy Fund (RMLF)	2,717,223	3,882,369	142.9	2,717,223	70.0
Sub-Total	11,401,783	12,566,929	110.2	12,296,437	97.8
<b>Local Revenues</b>					
CILOR	2,650,000	750,000	28.3	2,650,000	353.3
Property Rates	1,320,000	625,093	47.4	0	0.0
Single Business Permit	1,254,000	1,001,687	79.9	0	0.0
Market Fees	125,000	181,026	144.8	0	0.0
Others	2,077,751	2,129,191	0.0	0	0.0
Sub-Total	7,426,751	4,686,997	63.1	2,650,000	56.5
<b>TOTAL REVENUES</b>	<b>18,828,534</b>	<b>17,253,926</b>	<b>91.6</b>	<b>14,946,437</b>	<b>86.6</b>
<b>EXPENDITURES</b>					
Civic	1,872,000	1,027,700	54.9	2,794,000	271.9
L A Personnel	9,563,509	5,760,102	60.2	10,724,568	186.2
L A Operations	2,883,000	2,821,126	97.9	3,659,711	129.7
L A Maintenance	3,092,223	183,380	5.9	2,609,306	1,422.9
TOTAL Recurrent Expenditures	17,410,732	9,792,308	56.2	19,787,585	202.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>1,417,802</b>	<b>7,461,618</b>	<b>526.3</b>	<b>-4,841,148</b>	
<b>CAPITAL EXPENDITURES</b>	<b>2,848,478</b>	<b>2,024,061</b>	<b>71.1</b>	<b>5,417,223</b>	<b>267.6</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-1,430,676</b>	<b>5,437,557</b>		<b>-10,258,371</b>	
DEBT RESOLUTION REPAYMENTS	2,225,395	2,874,250	129.2	2,888,621	100.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-3,656,071</b>	<b>2,563,307</b>		<b>-13,146,992</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROADS MAINTENANCE PROGRAMME.	1,207,319	60
100	STRATEGIC PLAN.	516,600	26
500	GOLINI NURSERY SCHOOL	300,142	15
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		2,024,061	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
240	KWALE ESTATE ROADS	2,717,223	50
240	KWALE SLAUGHTERHOUSE.	2,000,000	37
605	PURCHASE OF GABBAGE RECEPTACLES & A MOWER	300,000	6
240	MAZUMALUME DISP.STAFFHOUSE.	300,000	6
240	HIV/AIDS PROGRAMME	100,000	2
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		5,417,223	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	56.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	63.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	56.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	71.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	129.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 331 Laikipia County Council

Summary Profile Fiscal Year 2007/2008

District: LAIKIPIA

Province: RIFT VALLEY

(Values in KShs)

No of Employees	119	No of Councillors	36	Business Permit Schedule	10
Total Yearly Salaries	24,568,118	Total Civic Costs	8,804,505	Business Permit Base Value	500
Average/Employee	206,455	Average/Councillor	244,570		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	41,171,583	41,171,584	100	46,000,735	111.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	41,171,583	41,171,584	100.0	46,000,735	111.7
<b>Local Revenues</b>					
CILOR	3,887,531	3,500,000	90.0	3,820,297	109.2
Property Rates	2,559,195	4,026,347	157.3	2,374,528	59.0
Single Business Permit	9,779,426	10,147,078	103.8	8,926,981	88.0
Market Fees	1,718,703	1,352,803	78.7	1,318,440	97.5
Others	14,172,500	13,775,246	105.7	13,030,261	94.6
Sub-Total	32,117,355	32,801,474	102.1	29,470,507	89.8
<b>TOTAL REVENUES</b>	<b>73,288,938</b>	<b>73,973,058</b>	<b>100.9</b>	<b>75,471,242</b>	<b>102.0</b>
<b>EXPENDITURES</b>					
Civic	13,120,000	8,804,505	67.1	16,279,300	184.9
L A Personnel	28,088,615	24,568,118	87.5	26,365,440	107.3
L A Operations	11,228,000	10,064,106	89.6	10,360,136	102.9
L A Maintenance	1,100,000	284,700	25.9	10,600,800	3,723.5
<b>TOTAL Recurrent Expenditures</b>	<b>53,536,615</b>	<b>43,721,429</b>	<b>81.7</b>	<b>63,605,676</b>	<b>145.5</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>19,752,323</b>	<b>30,251,629</b>	<b>153.2</b>	<b>11,865,566</b>	<b>39.2</b>
CAPITAL EXPENDITURES	14,926,918	4,656,670	31.2	14,995,306	322.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>4,825,405</b>	<b>25,594,959</b>	<b>530.4</b>	<b>-3,129,740</b>	
DEBT RESOLUTION REPAYMENTS	4,822,742	7,848,639	162.7	4,913,785	62.6
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,663</b>	<b>17,746,320</b>	<b>666,282.8</b>	<b>-8,043,525</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	WATER	2,150,000	46
400	ROADS	773,904	17
350	MOTOR VEHICLE	500,000	11
900	PUBLIC TOILET	498,016	11
700	SOCIAL HALL	359,694	8
	All Other Projects (5 projects)	375,056	8
	<b>TOTAL</b>	<b>4,656,670</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	ROAD REHABILITATION	3,545,306	24
805	WATER RETICULATION	2,400,000	16
205	REFURBISHMENT OF OFFICES OF THE COUNCIL	1,300,000	9
260	CONSTRUCTION OF AUCTION RINGS	1,300,000	9
500	CLASSROOMS	1,200,000	8
	All Other Projects (9 projects)	5,250,000	35
	<b>TOTAL</b>	<b>14,995,306</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	60.2	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	20.1	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	81.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	31.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	162.7	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 336 Lamu County Council**

Province: COAST

**Summary Profile Fiscal Year 2007/2008**

District: LAMU

(Values in KShs)

No. of Employees:	59	No. of Councillors:	30	Business Permit Schedule:	7
Total Yearly Salaries:	10,346,328	Total Civic Costs:	1,718,555	Business Permit Base Value	300
Average/Employee:	175,361	Average/Councillor:	57,285		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	23,288,137	23,288,136	100	26,025,975	111.8
Road Maintenance Levy Fund (RMLF)	1,397,866	1,358,611	97.2	0	0.0
Sub-Total	24,686,003	24,646,747	99.8	26,025,975	105.6
<b>Local Revenues</b>					
CILOR	0	750,000	0.0	7,630,000	1,017.3
Property Rates	3,180,000	4,094,956	128.8	3,456,813	84.4
Single Business Permit	3,220,000	3,032,260	94.2	3,443,084	113.5
Market Fees	980,000	1,236,270	126.2	1,359,644	110.0
Others	13,283,500	8,325,077	131.2	6,345,150	76.2
Sub-Total	20,663,500	17,438,563	84.4	22,234,691	127.5
<b>TOTAL REVENUES</b>	45,349,503	42,085,310	92.8	48,260,666	114.7
<b>EXPENDITURES</b>					
Civic	6,018,000	1,718,555	28.6	9,855,784	573.5
L A Personnel	13,061,366	10,346,328	79.2	14,214,627	137.4
L A Operations	5,805,000	13,175,063	227.0	7,563,222	57.4
L A Maintenance	3,098,612	2,997,988	96.8	3,145,000	104.9
<b>TOTAL Recurrent Expenditures</b>	27,982,978	28,237,934	100.9	34,778,633	123.2
<b>RECURRENT SURPLUS/DEFICITS</b>	17,366,525	13,847,376	79.7	13,482,033	97.4
CAPITAL EXPENDITURES	14,642,000	2,859,263	19.5	7,005,200	245.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	2,724,525	10,988,113	403.3	6,476,833	58.9
DEBT RESOLUTION REPAYMENTS	7,000,000	6,791,575	97.0	6,300,000	92.8
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	-4,275,475	4,196,538		176,833	4.2

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	PURCHASE OF MOTOR VEHICLE	1,563,970	55
500	CONSTRUCTION OF KILILANA N. SCHOOL	382,188	13
999	CONSTRUCTION OF KIUNGA DJABIA	300,512	11
240	CONSTRUCTION MANDA DISPENSARY	251,284	9
200	REHABILITATION OF COUNTY HALL	131,645	5
	All Other Projects (3 projects)	229,664	8
<b>TOTAL</b>		2,859,263	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
200	EXPANSION OF COUNCIL OFFICES	850,000	12
260	EXPANSION OF LAMU MARKET	850,000	12
240	CONSTRUCTION KASHMIR DISPENSARY	630,000	9
500	CONSTRUCTION OF MKOKONI NURSERY SCHOOL	630,000	9
240	CONSTRUCTION OF BARGONI DISPENSARY	630,000	9
	All Other Projects (9 projects)	3,415,200	49
<b>TOTAL</b>		7,005,200	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	44.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	52.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	84.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	19.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	97.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 341 Limuru Municipal Council

Province: CENTRAL

Summary Profile Fiscal Year 2007/2008

District: KIAMBU

(Values in KShs)

No. of Employees:	107	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	23,970,754	Total Civic Costs:	3,976,971	Business Permit Base Value	350
Average/Employee:	224,026	Average/Councillor:	497,121		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	15,952,968	15,761,531	99	17,728,330	112.5
Road Maintenance Levy Fund (RMLF)	2,038,189	2,912,165	142.9	3,510,851	120.6
Sub-Total	17,991,157	18,673,696	103.8	21,239,181	113.7
<b>Local Revenues</b>					
CILOR	770,000	500,000	64.9	756,683	151.3
Property Rates	9,000,000	2,259,529	25.1	2,000,000	88.5
Single Business Permit	9,020,000	8,213,506	91.1	6,200,000	75.5
Market Fees	5,600,000	4,139,545	73.9	5,400,000	130.4
Others	12,697,000	17,557,049	106.8	16,443,317	93.7
Sub-Total	37,087,000	32,669,629	88.1	30,800,000	94.3
<b>TOTAL REVENUES</b>	<b>55,078,157</b>	<b>51,343,325</b>	<b>93.2</b>	<b>52,039,181</b>	<b>101.4</b>
<b>EXPENDITURES</b>					
Civic	3,205,000	3,976,971	124.1	6,299,400	158.4
L A Personnel	24,263,592	23,970,754	98.8	23,240,968	97.0
L A Operations	8,164,819	12,435,695	152.3	13,805,000	111.0
L A Maintenance	3,504,370	1,793,499	51.2	6,550,851	365.3
<b>TOTAL Recurrent Expenditures</b>	<b>39,137,781</b>	<b>42,176,919</b>	<b>107.8</b>	<b>49,896,219</b>	<b>118.3</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>15,940,376</b>	<b>9,166,406</b>	<b>57.5</b>	<b>2,142,962</b>	<b>23.4</b>
CAPITAL EXPENDITURES	7,060,000	3,866,640	54.8	8,950,006	231.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>8,880,376</b>	<b>5,299,766</b>	<b>59.7</b>	<b>-6,807,044</b>	
DEBT RESOLUTION REPAYMENTS	7,301,236	5,088,917	69.7	6,270,389	123.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,579,140</b>	<b>210,849</b>	<b>13.4</b>	<b>-13,077,433</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Fuel Levy road maintenance	1,029,954	27
350	Purchase of garbage Vehicle	965,000	25
260	Kamirithu market	357,533	9
100	Strategic Plan	341,491	9
605	Dumping Site	271,430	7
	All Other Projects (13 projects)	901,232	23
	<b>TOTAL</b>	<b>3,866,640</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
939	Purchase of Motor vehicle	2,500,000	28
500	Town Hall	2,000,000	22
500	Social Hall & Library	1,100,006	12
999	Purchase, Inst, & Networking of Computers	800,000	9
500	Construction of classroom for Murengeti Pry School	400,000	4
	All Other Projects (8 projects)	2,150,000	24
	<b>TOTAL</b>	<b>8,950,006</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	59.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	36.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	88.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	107.8	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:	69.7	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 346 Litein Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: RIFT VALLEY

District: KERICHO

(Values in KShs)

No. of Employees:	25	No. of Councillors:	10	Business Permit Schedule:	7
Total Yearly Salaries:	6,884,495	Total Civic Costs:	2,883,518	Business Permit Base Value	300
Average/Employee:	275,380	Average/Councillor:	288,352		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	17,321,049	17,113,196	99	19,253,658	112.5
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	17,321,049	18,113,196	104.6	20,253,658	111.8
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	197,280	0	0.0	200,000	0.0
Single Business Permit	2,600,000	2,610,128	100.4	2,600,000	99.6
Market Fees	2,453,200	1,632,682	66.6	2,170,113	132.9
Others	5,905,250	5,360,103	100.1	5,355,200	99.9
Sub-Total	11,155,730	9,602,913	86.1	10,325,313	107.5
<b>TOTAL REVENUES</b>	<b>28,476,779</b>	<b>27,716,109</b>	<b>97.3</b>	<b>30,578,971</b>	<b>110.3</b>
<b>EXPENDITURES</b>					
Civic	3,380,000	2,883,518	85.3	4,982,700	172.8
L A Personnel	8,633,439	6,884,495	79.7	9,511,482	138.2
L A Operations	4,592,100	4,523,500	98.5	4,434,800	98.0
L A Maintenance	1,610,000	1,736,659	107.9	2,728,000	157.1
TOTAL Recurrent Expenditures	18,215,539	16,028,172	88.0	21,656,982	135.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>10,261,240</b>	<b>11,687,937</b>	<b>113.9</b>	<b>8,921,989</b>	<b>76.3</b>
CAPITAL EXPENDITURES	5,200,000	3,966,205	76.3	7,515,232	189.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>5,061,240</b>	<b>7,721,732</b>	<b>152.6</b>	<b>1,406,757</b>	<b>18.2</b>
DEBT RESOLUTION REPAYMENTS	4,776,693	6,470,076	135.5	1,246,500	19.3
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>284,547</b>	<b>1,251,656</b>	<b>439.9</b>	<b>160,257</b>	<b>12.8</b>

**Implemented Projects 2007/2008**

Code	Project Description	Amount (KShs)	%
200	Litein Town Council Office Completion	500,000	13
200	Litein Town Council Office Completion	500,000	13
400	Roads in Town	420,000	11
240	Melinja Health Centre	200,000	5
605	purchase of refuse container	200,000	5
	All Other Projects (29 projects)	2,146,205	54
	<b>TOTAL</b>	<b>3,966,205</b>	<b>100</b>

**Planned Projects 2008/2009**

Code	Project Description	Amount (KShs)	%
900	COUNCIL'S NEW TIPPER LORRY	3,295,232	44
500	CHERIBO AND CHERIBO OCHII NURSERY SCHOOLS	400,000	5
365	TIPPER LORRY KWE 332	310,000	4
500	TETILE SCHOOL LAND PURCHASE	200,000	3
500	NGENY NURSERY SCHOOL	200,000	3
	All Other Projects (20 projects)	3,110,000	41
	<b>TOTAL</b>	<b>7,515,232</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	51.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	18.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	86.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	88.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	76.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	135.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 351 Lodwar Municipal Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: TURKANA

(Values in KShs)

No. of Employees:	28	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	5,480,766	Total Civic Costs:	3,802,000	Business Permit Base Value	500
Average/Employee:	195,742	Average/Councillor:	475,250		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	16,888,595	15,368,621	91	18,850,192	122.7
Road Maintenance Levy Fund (RMLF)	533,919	2,038,183	381.7	8,077,123	396.3
Sub-Total	17,422,514	17,406,804	99.9	26,927,315	154.7
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	658,700	0.0
Single Business Permit	1,850,000	1,905,000	103.0	1,372,000	72.0
Market Fees	124,000	487,056	392.8	371,610	76.3
Others	1,530,438	2,534,980	137.5	1,844,160	72.7
Sub-Total	3,504,438	4,927,036	140.6	4,246,470	86.2
<b>TOTAL REVENUES</b>	<b>20,926,952</b>	<b>22,333,840</b>	<b>106.7</b>	<b>31,173,785</b>	<b>139.6</b>
<b>EXPENDITURES</b>					
Civic	3,333,000	3,802,000	114.1	3,452,000	90.8
L A Personnel	7,907,286	5,480,766	69.3	9,967,671	181.9
L A Operations	3,563,000	4,356,000	122.3	2,256,000	51.8
L A Maintenance	1,140,000	735,000	64.5	608,000	82.7
<b>TOTAL Recurrent Expenditures</b>	<b>15,943,286</b>	<b>14,373,766</b>	<b>90.2</b>	<b>16,283,671</b>	<b>113.3</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,983,666</b>	<b>7,960,074</b>	<b>159.7</b>	<b>14,890,114</b>	<b>187.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>11,783,635</b>	<b>7,861,051</b>	<b>66.7</b>	<b>12,900,000</b>	<b>164.1</b>
<b>LOAN REPAYMENTS</b>	<b>1</b>	<b>0</b>	<b>0.0</b>	<b>1</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>-6,799,970</b>	<b>99,023</b>		<b>1,990,113</b>	<b>2,009.7</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,129,960</b>	<b>1,690,000</b>	<b>54.0</b>	<b>3,729,270</b>	<b>220.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-9,929,930</b>	<b>-1,590,977</b>	<b>16.0</b>	<b>-1,739,157</b>	<b>109.3</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	Construction of Council Offices	3,655,916	47
100	Valuation Roll	1,500,000	19
200	Municipal Mortuary	1,077,719	14
400	Roads Repair & Maintenance	1,007,416	13
300	Payroll Software	320,000	4
	All Other Projects (2 projects)	300,000	4
	<b>TOTAL</b>	<b>7,861,051</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	MODERN MARKET	2,000,000	16
360	MOTOR VEHICLE	2,000,000	16
900	BUS PARK	2,000,000	16
605	DRAINAGE SYSTEM	1,700,000	13
500	Bursary	1,300,000	10
	All Other Projects (8 projects)	3,900,000	30
	<b>TOTAL</b>	<b>12,900,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	40.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	58.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	140.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	90.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	66.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	54.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	30	No. of Councillors:	9	Business Permit Schedule:	7
Total Yearly Salaries:	5,979,036	Total Civic Costs:	1,453,852	Business Permit Base Value	300
Average/Employee:	199,301	Average/Councillor:	161,539		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	10,140,992	10,140,992	100	11,211,050	110.6
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	10,140,992	11,140,992	109.9	12,211,050	109.6
<b>Local Revenues</b>					
CILOR	800,000	500,000	62.5	968,897	193.8
Property Rates	1,046,000	351,530	33.6	788,300	224.2
Single Business Permit	884,460	111,000	12.6	653,185	588.5
Market Fees	872,283	249,790	28.6	808,000	323.5
Others	1,436,500	825,288	70.3	1,174,000	142.3
Sub-Total	5,039,243	2,037,608	40.4	4,392,382	215.6
<b>TOTAL REVENUES</b>	<b>15,180,235</b>	<b>13,178,600</b>	<b>86.8</b>	<b>16,603,432</b>	<b>126.0</b>
<b>EXPENDITURES</b>					
Civic	2,089,620	1,453,852	69.6	2,066,195	142.1
L A Personnel	9,019,538	5,979,036	66.3	11,404,837	190.7
L A Operations	3,726,806	1,865,692	50.1	8,609,778	461.5
L A Maintenance	2,298,290	89,049	3.9	5,564,170	6,248.4
TOTAL Recurrent Expenditures	17,134,254	9,387,629	54.8	27,644,980	294.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-1,954,019</b>	<b>3,790,971</b>		<b>-11,041,548</b>	
<b>CAPITAL EXPENDITURES</b>	<b>2,160,800</b>	<b>2,160,800</b>	<b>100.0</b>	<b>2,055,000</b>	<b>95.1</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>-4,114,819</b>	<b>1,630,171</b>		<b>-13,096,548</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,518,025</b>	<b>2,306,615</b>	<b>151.9</b>	<b>1,660,343</b>	<b>72.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-5,632,844</b>	<b>-676,444</b>	<b>12.0</b>	<b>-14,756,891</b>	<b>2,181.5</b>

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

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
100	VALUATION ROLL/ BY - LAWS	300,000	15
805	LONDIAN FARMERS BRIDGE	175,000	9
905	TOGOMIN WATER SPRING	175,000	9
505	KAPKONDOO SEC. SCHOOL	150,000	7
505	KIPSIRICHET SECONDARY SCHOOL	150,000	7
	All Other Projects (10 projects)	1,105,000	54
	<b>TOTAL</b>	<b>2,055,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	57.6	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:	15.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	40.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	54.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	151.9	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 361 Luanda Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: WESTERN

District: VIHIGA

(Values in KShs)

No. of Employees:	48	No. of Councillors:	9	Business Permit Schedule:	9
Total Yearly Salaries:	11,983,364	Total Civic Costs:	3,226,126	Business Permit Base Value	400
Average/Employee:	249,653	Average/Councillor:	358,458		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	18,002,292	17,786,264	99	20,052,238	112.7
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	18,002,292	18,786,264	104.4	21,052,238	112.1
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,389,000	1,786,550	128.6	2,000,000	111.9
Market Fees	3,835,106	5,598,100	146.0	4,320,000	77.2
Others	1,630,099	10,128,300	238.3	4,250,529	42.0
Sub-Total	6,854,205	17,512,950	255.5	10,570,529	60.4
<b>TOTAL REVENUES</b>	<b>24,856,497</b>	<b>36,299,214</b>	<b>146.0</b>	<b>31,622,767</b>	<b>87.1</b>
<b>EXPENDITURES</b>					
Civic	2,332,400	3,226,126	138.3	3,150,000	97.6
L A Personnel	10,193,469	11,983,364	117.6	12,223,832	102.0
L A Operations	2,642,646	9,075,102	343.4	3,773,594	41.6
L A Maintenance	153,500	889,298	579.3	258,000	29.0
TOTAL Recurrent Expenditures	15,322,015	25,173,890	164.3	19,405,426	77.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,534,482</b>	<b>11,125,324</b>	<b>116.7</b>	<b>12,217,341</b>	<b>109.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>7,020,894</b>	<b>4,091,900</b>	<b>58.3</b>	<b>10,653,645</b>	<b>260.4</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>2,513,588</b>	<b>7,033,424</b>	<b>279.8</b>	<b>1,563,696</b>	<b>22.2</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,485,650</b>	<b>5,691,060</b>	<b>229.0</b>	<b>1,541,910</b>	<b>27.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>27,938</b>	<b>1,342,364</b>	<b>4,804.8</b>	<b>21,786</b>	<b>1.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Roads Improvement	1,653,960	40
200	Town Hall Construction	1,500,000	37
300	Purchase of Computers	297,000	7
400	Road Construction (Hobunaka - Waluka)	202,000	5
400	Road Construction (Mwiyekehe - Emutsa)	162,290	4
	All Other Projects (4 projects)	276,650	7
<b>TOTAL</b>		<b>4,091,900</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	PURCHASE OF COUNCIL VEHICLE	3,500,000	33
395	IMPROVEMENT OF ROADS	1,000,000	9
500	ROADS MAINTENANCE LEVY FUND	1,000,000	9
800	CONSTRUCTION OF BRIDGE	600,000	6
700	CONSTRUCTION OF SOCIAL HALL	600,000	6
	All Other Projects (8 projects)	3,953,645	37
<b>TOTAL</b>		<b>10,653,645</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	56.1	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:	12.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	255.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	164.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	58.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	229.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

(Values in KShs)

No. of Employees:	95	No. of Councillors:	12	Business Permit Schedule:	7
Total Yearly Salaries:	19,621,066	Total Civic Costs:	6,477,895	Business Permit Base Value	300
Average/Employee:	206,538	Average/Councillor:	539,825		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	41,506,900	41,506,900	100	46,385,017	111.8
Road Maintenance Levy Fund (RMLF)	2,717,223	3,882,369	142.9	0	0.0
Sub-Total	44,224,123	45,389,269	102.6	46,385,017	102.2
<b>Local Revenues</b>					
CILOR	18,668,083	1,000,000	5.4	18,668,083	1,866.8
Property Rates	387,840	422,293	108.9	1,500,000	355.2
Single Business Permit	3,999,950	5,710,997	142.8	4,000,000	70.0
Market Fees	4,363,650	3,732,010	85.5	4,300,000	115.2
Others	4,915,349	5,208,268	95.7	5,439,699	104.4
Sub-Total	32,334,872	16,073,568	49.7	33,907,782	211.0
<b>TOTAL REVENUES</b>	<b>76,558,995</b>	<b>61,462,837</b>	<b>80.3</b>	<b>80,292,799</b>	<b>130.6</b>
<b>EXPENDITURES</b>					
Civic	5,958,000	6,477,895	108.7	9,684,000	149.5
L A Personnel	22,378,512	19,621,066	87.7	26,948,666	137.3
L A Operations	17,438,590	8,040,634	46.1	10,663,550	132.6
L A Maintenance	8,196,800	1,245,077	15.2	5,800,940	465.9
<b>TOTAL Recurrent Expenditures</b>	<b>53,971,902</b>	<b>35,384,672</b>	<b>65.6</b>	<b>53,097,156</b>	<b>150.1</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>22,587,093</b>	<b>26,078,165</b>	<b>115.5</b>	<b>27,195,643</b>	<b>104.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>16,187,691</b>	<b>5,407,440</b>	<b>33.4</b>	<b>18,090,157</b>	<b>334.5</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>6,399,402</b>	<b>20,670,725</b>	<b>323.0</b>	<b>9,105,486</b>	<b>44.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,200,000</b>	<b>9,114,971</b>	<b>147.0</b>	<b>8,029,280</b>	<b>88.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>199,402</b>	<b>11,555,754</b>	<b>5,795.2</b>	<b>1,076,206</b>	<b>9.3</b>

## Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
400	ROADS REHABILITATION	3,058,016	57
400	ROADS REHABILITATION	954,373	18
800	CONSTRUCTION OF MINOR BRIDGES	493,447	9
800	CONSTRUCTION OF BUS PARK	433,650	8
500	CONSTRUCTION OF CLASSROOMS	369,008	7
	All Other Projects (2 projects)	98,946	2
	<b>TOTAL</b>	<b>5,407,440</b>	<b>100</b>

## Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
600	GRADER	12,000,000	66
999	PURCHASE OF LAND AND PLOTS (MARKETS)	1,200,000	7
999	PREPARATION OF VALUATION ROLL	1,000,000	6
500	CONSTRUCTION OF CLASSROOMS	800,000	4
405	ROAD REHABILITATION	800,000	4
	All Other Projects (4 projects)	2,290,157	13
	<b>TOTAL</b>	<b>18,090,157</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	40.4	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:	18.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	49.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	65.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	33.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	147.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 371 Machakos Municipal Council

Province: EASTERN

Summary Profile Fiscal Year 2007/2008

District: MACHAKOS

(Values in KShs)

No of Employees	245	No of Councillors	18	Business Permit Schedule	12
Total Yearly Salaries	53,899,390	Total Civic Costs	6,992,090	Business Permit Base Value	700
Average/Employee	219,998	Average/Councillor	388,449		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	42,009,754	42,009,755	100	47,083,891	112.1
Road Maintenance Levy Fund (RMLF)	8,277,718	13,963,266	168.7	24,237,757	173.6
Sub-Total	50,287,472	55,973,021	111.3	71,321,648	127.4
<b>Local Revenues</b>					
CILOR	116,828	500,000	428.0	114,807	23.0
Property Rates	7,564,072	10,785,886	142.6	4,505,140	41.8
Single Business Permit	10,198,954	15,014,881	147.2	14,289,000	95.2
Market Fees	12,314,010	19,180,070	155.8	7,998,970	41.7
Others	29,989,041	27,838,844	69.5	40,061,308	143.9
Sub-Total	60,182,905	73,319,681	121.8	66,969,225	91.3
<b>TOTAL REVENUES</b>	<b>110,470,377</b>	<b>129,292,702</b>	<b>117.0</b>	<b>138,290,873</b>	<b>107.0</b>
<b>EXPENDITURES</b>					
Civic	9,613,705	6,992,090	72.7	10,515,305	150.4
L A Personnel	54,823,436	53,899,390	98.3	54,886,966	101.8
L A Operations	25,359,603	24,487,086	96.6	24,113,412	98.5
L A Maintenance	6,377,775	3,123,594	49.0	16,213,643	519.1
TOTAL Recurrent Expenditures	96,174,519	88,502,160	92.0	105,729,326	119.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>14,295,858</b>	<b>40,790,542</b>	<b>285.3</b>	<b>32,561,547</b>	<b>79.8</b>
CAPITAL EXPENDITURES	14,000,000	14,000,000	100.0	18,433,556	131.7
LOAN REPAYMENTS	1,248,142	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-952,284</b>	<b>26,790,542</b>		<b>14,127,991</b>	<b>52.7</b>
DEBT RESOLUTION REPAYMENTS	15,828,168	8,930,599	56.4	13,829,087	154.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-16,780,452</b>	<b>17,859,943</b>		<b>298,904</b>	<b>1.7</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	Sinking of borehole kwa kavoo	1,400,000	10
500	Construction of new sec sch at kitanga	1,200,000	9
999	Construction of cattle dip at tamuya	1,000,000	7
999	Construction of gabions Ilyini river	1,000,000	7
900	Sinking of borehole at kaluoki area	900,000	6
	All Other Projects (26 projects)	8,500,000	61
	<b>TOTAL</b>	<b>14,000,000</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
365	Purchase of a vehicle	3,000,000	16
305	Purchase of Computers	2,513,709	14
205	Rehabilitation of New Town Hall Office	1,419,847	8
300	Tree Planting within municipality	1,000,000	5
210	Capacity Building Centre	1,000,000	5
	All Other Projects (19 projects)	9,500,000	52
	<b>TOTAL</b>	<b>18,433,556</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	57.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	27.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	7.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	121.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	92.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	56.4	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

(Values in KSh)

No. of Employees.	224	No. of Councillors	74	Business Permit Schedule	9
Total Yearly Salaries	58,618,318	Total Civic Costs:	19,446,422	Business Permit Base Value	400
Average/Employee.	261,689	Average/Councillor	262,789		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	130,800,977	130,800,977	100	146,579,822	112.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	130,800,977	130,800,977	100.0	146,579,822	112.1
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	1,861,750	1,398,940	75.1	2,949,211	210.8
Single Business Permit	20,605,400	25,986,350	126.1	20,860,312	80.3
Market Fees	7,282,000	7,054,567	96.9	8,928,164	128.6
Others	15,181,430	21,997,018	161.3	13,638,089	62.0
Sub-Total	44,930,580	56,436,875	125.6	46,375,776	82.2
<b>TOTAL REVENUES</b>	<b>175,731,557</b>	<b>187,237,852</b>	<b>106.5</b>	<b>192,955,598</b>	<b>103.1</b>
<b>EXPENDITURES</b>					
Civic	22,290,000	19,446,422	87.2	30,680,000	157.8
L A Personnel	54,051,493	58,618,318	108.4	54,834,057	93.5
L A Operations	24,540,000	34,117,369	139.0	20,037,628	58.7
L A Maintenance	15,290,000	5,498,355	36.0	10,738,685	195.3
<b>TOTAL Recurrent Expenditures</b>	<b>116,171,493</b>	<b>117,680,464</b>	<b>101.3</b>	<b>116,290,370</b>	<b>98.8</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>59,560,064</b>	<b>69,557,388</b>	<b>116.8</b>	<b>76,665,228</b>	<b>110.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>35,295,000</b>	<b>21,122,136</b>	<b>59.8</b>	<b>57,166,132</b>	<b>270.6</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>24,265,064</b>	<b>48,435,252</b>	<b>199.6</b>	<b>19,499,096</b>	<b>40.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>24,217,573</b>	<b>22,525,375</b>	<b>93.0</b>	<b>19,295,560</b>	<b>85.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>47,491</b>	<b>25,909,877</b>	<b>54,557.8</b>	<b>203,536</b>	<b>0.8</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KSh)	%
400	Grading of roads and drains	4,892,459	23
350	Grader	3,538,694	17
200	Chamber	3,039,600	14
500	Supply of materials to schools	2,903,100	14
240	Construction of dispensary	1,782,192	8
	All Other Projects (6 projects)	4,966,091	24
	<b>TOTAL</b>	<b>21,122,136</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KSh)	%
405	Grading of roads	7,800,000	14
360	Purchase of vehicles	5,000,000	9
260	Construction of market sheds	2,000,000	3
320	Survey equipment	1,500,000	3
230	Generator	1,500,000	3
	All Other Projects (55 projects)	39,366,132	69
	<b>TOTAL</b>	<b>57,166,132</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	50.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	22.5	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	125.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	101.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	59.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	93.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No of Employees	29	No of Councillors	8	Business Permit Schedule	10
Total Yearly Salaries	9,829,533	Total Civic Costs	3,409,103	Business Permit Base Value	500
Average/Employee	338,949	Average/Councillor	426,138		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	10,779,158	10,779,158	100	11,904,903	110.4
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	10,779,158	11,779,158	109.3	12,904,903	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	2,600,000	3,444,710	132.5	3,200,000	92.9
Market Fees	859,000	964,480	113.5	1,100,000	114.1
Others	3,597,593	11,616,598	178.3	6,513,410	56.1
Sub-Total	7,047,593	16,025,788	227.4	10,813,410	67.5
<b>TOTAL REVENUES</b>	<b>17,826,751</b>	<b>27,804,946</b>	<b>156.0</b>	<b>23,718,313</b>	<b>85.3</b>
<b>EXPENDITURES</b>					
Civic	2,877,000	3,409,103	118.5	4,073,000	119.5
L A Personnel	9,750,683	9,829,533	100.8	12,160,545	123.7
L A Operations	3,783,000	5,360,307	141.7	4,691,000	87.5
L A Maintenance	1,817,000	1,360,959	74.9	1,794,000	131.8
TOTAL Recurrent Expenditures	18,227,683	19,959,902	109.5	22,718,545	113.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-400,932</b>	<b>7,845,044</b>		<b>999,768</b>	<b>12.7</b>
CAPITAL EXPENDITURES	2,918,042	2,892,121	99.1	6,642,912	229.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-3,318,974</b>	<b>4,952,923</b>		<b>-5,643,144</b>	
DEBT RESOLUTION REPAYMENTS	1,782,675	1,890,996	106.1	2,372,000	125.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-5,101,649</b>	<b>3,061,927</b>		<b>-8,015,144</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	KENOL OPEN AIR MARKET	1,369,415	47
800	KENOL BUS PARK	670,503	23
500	KIHARA/BAHATI PRIMARY	204,498	7
500	KAMBITI SECONDARY SCHOOL	127,975	4
400	KAMBITI/KITUNE/ THAARA ROAD	126,322	4
	All Other Projects (5 projects)	393,408	14
	<b>TOTAL</b>	<b>2,892,121</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
905	PURCHASING OF A MOTOR VEHICLE	2,000,000	30
260	KENOL MARKET	1,391,847	21
405	OFFICE BLOCK	500,000	8
260	CIUMBU MARKET	420,000	6
505	KAMBITI SEC SCHOOL	200,000	3
	All Other Projects (21 projects)	2,131,065	32
	<b>TOTAL</b>	<b>6,642,912</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	100	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	22.6	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	227.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	109.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	99.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	106.1	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	83	No. of Councillors:	13	Business Permit Schedule:	9
Total Yearly Salaries:	17,760,136	Total Civic Costs:	3,388,403	Business Permit Base Value	400
Average/Employee:	213,978	Average/Councillor:	260,646		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	11,176,110	11,041,997	99	12,390,387	112.2
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	11,176,110	12,041,997	107.7	13,390,387	111.2
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	31,412	0.0	42,900	136.6
Single Business Permit	812,918	1,426,170	175.4	1,144,231	80.2
Market Fees	1,361,921	1,163,395	85.4	1,172,321	100.8
Others	25,059,942	40,786,228	125.6	32,471,013	79.6
Sub-Total	27,234,781	43,407,205	159.4	34,830,465	80.2
<b>TOTAL REVENUES</b>	<b>38,410,891</b>	<b>55,449,202</b>	<b>144.4</b>	<b>48,220,852</b>	<b>87.0</b>
<b>EXPENDITURES</b>					
Civic	3,492,000	3,388,403	97.0	3,861,200	114.0
L A Personnel	18,224,979	17,760,136	97.4	18,190,261	102.4
L A Operations	6,824,990	13,647,486	200.0	11,187,551	82.0
L A Maintenance	2,500,000	4,851,606	194.1	3,785,000	78.0
<b>TOTAL Recurrent Expenditures</b>	<b>31,041,969</b>	<b>39,647,631</b>	<b>127.7</b>	<b>37,024,012</b>	<b>93.4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>7,368,922</b>	<b>15,801,571</b>	<b>214.4</b>	<b>11,196,840</b>	<b>70.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>8,330,809</b>	<b>4,552,965</b>	<b>54.7</b>	<b>5,630,000</b>	<b>123.7</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>-961,887</b>	<b>11,248,606</b>		<b>5,566,840</b>	<b>49.5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,875,000</b>	<b>3,649,423</b>	<b>194.6</b>	<b>2,875,336</b>	<b>78.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-2,836,887</b>	<b>7,599,183</b>		<b>2,691,504</b>	<b>35.4</b>

## Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
400	Opening of access roads - malaba township	1,025,066	23
260	Purchase of land for constr of modern market	1,000,000	22
999	Purchase of Land	750,000	16
999	Purchase of land for Lagoons	735,000	16
700	Construction of Social Centre	350,000	8
	All Other Projects (10 projects)	692,899	15
	<b>TOTAL</b>	<b>4,552,965</b>	<b>100</b>

## Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
365	PURCHASE OF A PICK-UP VEHICLE	2,300,000	41
300	PURCHASE OF COMPUTER HARDWARE	1,000,000	18
505	PROVISION OF EDUCATIONAL FACILITIES IN 7 ECD SCH.	500,000	9
500	CONSTRUCTION OF A CLASSROOM AT KOTEKO PR. SCH	460,000	8
500	CONSTRUCTION OF A CLASSROOM AT OKISEGERE PR. SC	460,000	8
	All Other Projects (2 projects)	910,000	16
	<b>TOTAL</b>	<b>5,630,000</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	62.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	159.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	127.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	54.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	194.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 391 Malakisi Town Council  
Summary Profile Fiscal Year 2007/2008

Province: WESTERN

District: BUNGOMA

(Values in KShs)

No of Employees	21	No of Councillors	8	Business Permit Schedule	7
Total Yearly Salaries	3,692,605	Total Civic Costs	2,502,765	Business Permit Base Value	300
Average/Employee	175,838	Average/Councillor	312,846		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	10,094,703	9,973,567	99	11,157,822	111.9
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	10,094,703	10,973,567	108.7	12,157,822	110.8
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	14,850	1,851	12.5	464	25.1
Single Business Permit	606,930	540,935	89.1	732,655	135.4
Market Fees	372,908	343,125	92.0	377,622	110.1
Others	266,713	395,308	86.0	459,620	116.3
Sub-Total	1,261,401	1,281,219	101.6	1,570,361	122.6
<b>TOTAL REVENUES</b>	<b>11,356,104</b>	<b>12,254,786</b>	<b>107.9</b>	<b>13,728,183</b>	<b>112.0</b>
<b>EXPENDITURES</b>					
Civic	1,693,200	2,502,765	147.8	2,503,200	100.0
L A Personnel	4,104,385	3,692,605	90.0	5,008,945	135.6
L A Operations	945,000	2,014,452	213.2	1,172,100	58.2
L A Maintenance	150,000	93,780	62.5	880,800	939.2
<b>TOTAL Recurrent Expenditures</b>	<b>6,892,585</b>	<b>8,303,602</b>	<b>120.5</b>	<b>9,565,045</b>	<b>115.2</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,463,519</b>	<b>3,951,184</b>	<b>88.5</b>	<b>4,163,138</b>	<b>105.4</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,600,000</b>	<b>2,501,763</b>	<b>69.5</b>	<b>4,196,000</b>	<b>167.7</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>863,519</b>	<b>1,449,421</b>	<b>167.9</b>	<b>-32,862</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>854,465</b>	<b>1,929,276</b>	<b>225.8</b>	<b>1,372,818</b>	<b>71.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>9,054</b>	<b>-479,855</b>		<b>-1,406,680</b>	<b>292.9</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Access roads and bridges	703,778	28
500	Namane ECD	371,612	15
500	Tembelela ECD	371,612	15
500	Tamlega ECD	371,612	15
500	Nandika ECD	371,612	15
	All Other Projects (1 projects)	311,537	12
	<b>TOTAL</b>	<b>2,501,763</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	ACCESS ROADS AND BRIDGES	1,036,000	25
500	The council offices	340,000	8
500	NANGATA ECD CLASSROOMS	330,000	8
500	construction of mukwa ECT	330,000	8
500	SITABICHA ECD CLASSROOMS	330,000	8
	All Other Projects (7 projects)	1,830,000	44
	<b>TOTAL</b>	<b>4,196,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	55.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	29.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	30.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	101.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	120.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	69.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	225.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 396 Malava Town Council

Province: WESTERN

Summary Profile Fiscal Year 2007/2008

District: KAKAMEGA

(Values in KShs)

No. of Employees:	32	No. of Councillors:	6	Business Permit Schedule:	8
Total Yearly Salaries:	3,528,121	Total Civic Costs:	1,608,749	Business Permit Base Value	350
Average/Employee:	110,254	Average/Councillor:	268,125		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	10,466,086	10,466,086	100	11,562,549	110.5
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	10,466,086	11,466,086	109.6	12,562,549	109.6
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	129,255	0.0	50,000	38.7
Single Business Permit	1,040,994	1,733,988	166.6	1,625,047	93.7
Market Fees	960,000	1,165,522	121.4	739,888	63.5
Others	4,010,000	6,232,630	80.4	7,751,893	124.4
Sub-Total	6,010,994	9,261,395	154.1	10,166,828	109.8
<b>TOTAL REVENUES</b>	<b>16,477,080</b>	<b>20,727,481</b>	<b>125.8</b>	<b>22,729,377</b>	<b>109.7</b>
<b>EXPENDITURES</b>					
Civic	1,311,000	1,608,749	122.7	2,205,000	137.1
L A Personnel	6,026,204	3,528,121	58.5	7,634,653	216.4
L A Operations	1,380,000	1,268,524	91.9	2,477,800	195.3
L A Maintenance	450,000	320,951	71.3	949,677	295.9
TOTAL Recurrent Expenditures	9,167,204	6,726,345	73.4	13,267,130	197.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>7,309,876</b>	<b>14,001,136</b>	<b>191.5</b>	<b>9,462,247</b>	<b>67.6</b>
CAPITAL EXPENDITURES	7,289,806	6,663,507	91.4	5,428,968	81.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>20,070</b>	<b>7,337,629</b>	<b>36,560.2</b>	<b>4,033,279</b>	<b>55.0</b>
DEBT RESOLUTION REPAYMENTS	0	2,514,114	0.0	2,323,186	92.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>20,070</b>	<b>4,823,515</b>	<b>24,033.5</b>	<b>1,710,093</b>	<b>35.5</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
100	Transfer to GRF/CESS A/Cs	2,146,625	32
350	Tractor & Trailer	1,500,000	23
100	LASDAP ,Seminars	859,360	13
999	Insurance	852,500	13
100	Strategic Plan & Physical Development	789,618	12
	All Other Projects (4 projects)	515,404	8
	<b>TOTAL</b>	<b>6,663,507</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
205	OFFICE COMPLEX CONSTRUCTION	1,400,000	26
999	PURCHASE OF LAND	800,000	15
800	REHABILITATION OF BUS PARK	300,000	6
405	Construction of Bridges,Culverting & Murruming of Rds	250,000	5
405	Construction of Bridges,Culverting of Makwabuye/Lukaja Rds	250,000	5
	All Other Projects (24 projects)	2,428,968	45
	<b>TOTAL</b>	<b>5,428,968</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	44.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	58.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	154.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	73.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	91.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 401 Malindi County Council

Province: COAST

Summary Profile Fiscal Year 2007/2008

District: MALINDI

(Values in KShs)

No of Employees	45	No of Councillors	14	Business Permit Schedule	7
Total Yearly Salaries	12,777,202	Total Civic Costs	10,906,318	Business Permit Base Value	300
Average/Employee	283,938	Average/Councillor	779,023		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	31,854,102	31,854,102	100	35,555,246	111.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	31,854,102	31,854,102	100.0	35,555,246	111.6
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	1,301,542	1,440,721	110.7	1,421,542	98.7
Single Business Permit	1,214,900	1,585,930	130.5	1,685,000	106.2
Market Fees	318,800	539,580	169.3	490,000	90.8
Others	26,242,747	33,974,183	124.7	27,236,410	80.2
Sub-Total	29,077,989	37,540,414	129.1	30,832,952	82.1
<b>TOTAL REVENUES</b>	<b>60,932,091</b>	<b>69,394,516</b>	<b>113.9</b>	<b>66,388,198</b>	<b>95.7</b>
<b>EXPENDITURES</b>					
Civic	8,740,000	10,906,318	124.8	11,156,000	102.3
L A Personnel	15,727,066	12,777,202	81.2	17,236,278	134.9
L A Operations	16,244,117	16,666,848	102.6	16,253,764	97.5
L A Maintenance	2,155,000	2,258,390	104.8	6,638,820	294.0
<b>TOTAL Recurrent Expenditures</b>	<b>42,866,183</b>	<b>42,608,758</b>	<b>99.4</b>	<b>51,284,862</b>	<b>120.4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>18,066,908</b>	<b>26,786,758</b>	<b>148.3</b>	<b>16,103,336</b>	<b>56.4</b>
<b>CAPITAL EXPENDITURES</b>	<b>15,792,127</b>	<b>13,106,626</b>	<b>83.0</b>	<b>13,933,996</b>	<b>106.3</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>2,273,781</b>	<b>13,679,132</b>	<b>601.6</b>	<b>1,169,340</b>	<b>8.5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,000,000</b>	<b>2,657,179</b>	<b>132.9</b>	<b>1,000,000</b>	<b>37.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>273,781</b>	<b>11,021,963</b>	<b>4,025.8</b>	<b>169,340</b>	<b>1.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Roads	4,165,055	32
500	Rehabilitation of Public Primary Schools	2,150,163	16
260	Construction of Gongoni Open Air Market	1,567,257	12
100	Valuation Roll	1,400,000	11
900	Water	950,000	7
	All Other Projects (6 projects)	2,874,151	22
	<b>TOTAL</b>	<b>13,106,626</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	REHABILITATION OF UNCLASSIFIED ROADS	4,200,000	30
350	TIPPER LORRY	2,700,000	19
265	CONSTRUCTION OF OPEN AIR MARKETS	2,000,000	14
505	REHABILITATION OF PUBLIC PRIMARY SCHOOLS	1,734,000	12
245	HEALTH	1,000,000	7
	All Other Projects (4 projects)	2,299,996	17
	<b>TOTAL</b>	<b>13,933,996</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	41.7	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	25.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	129.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	99.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	83.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	132.9	Total Actual Resolution Payments compared to Planned Resolution Payments

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

Province: COAST

**Summary Profile Fiscal Year 2007/2008**

District: MALINDI

(Values in KShs)

No. of Employees:	247	No. of Councillors:	16	Business Permit Schedule:	11
Total Yearly Salaries:	62,191,725	Total Civic Costs:	5,403,343	Business Permit Base Value	600
Average/Employee:	251,788	Average/Councillor:	337,709		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	50,948,561	50,948,560	100	57,247,496	112.4
Road Maintenance Levy Fund (RMLF)	2,943,772	6,849,590	232.7	28,343,583	413.8
Sub-Total	53,892,333	57,798,150	107.2	85,591,079	148.1
<b>Local Revenues</b>					
CILOR	558,592	3,000,000	537.1	558,592	18.6
Property Rates	30,000,000	26,721,973	89.1	31,200,000	116.8
Single Business Permit	16,000,000	19,678,151	123.0	21,900,000	111.3
Market Fees	10,000,000	13,600,715	136.0	14,130,000	103.9
Others	17,948,140	30,411,482	115.8	26,262,311	86.4
Sub-Total	74,506,732	93,412,321	125.4	94,050,903	100.7
<b>TOTAL REVENUES</b>	<b>128,399,065</b>	<b>151,210,471</b>	<b>117.8</b>	<b>179,641,982</b>	<b>118.8</b>
<b>EXPENDITURES</b>					
Civic	5,117,000	5,403,343	105.6	8,247,400	152.6
L A Personnel	66,963,838	62,191,725	92.9	69,712,532	112.1
L A Operations	23,463,989	36,400,330	155.1	26,940,473	74.0
L A Maintenance	5,615,560	5,971,931	106.3	37,765,479	632.4
TOTAL Recurrent Expenditures	101,160,387	109,967,329	108.7	142,665,884	129.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>27,238,678</b>	<b>41,243,142</b>	<b>151.4</b>	<b>36,976,098</b>	<b>89.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>29,461,358</b>	<b>14,799,756</b>	<b>50.2</b>	<b>18,920,000</b>	<b>127.8</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>-2,222,680</b>	<b>26,443,386</b>		<b>18,056,098</b>	<b>68.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>14,456,100</b>	<b>33,387,770</b>	<b>231.0</b>	<b>17,900,000</b>	<b>53.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-16,678,780</b>	<b>-6,944,384</b>	<b>41.6</b>	<b>156,098</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	PURCHASE OF VEHICLES	8,000,000	54
400	RURAL ROADS	1,789,329	12
400	ROUTINE ROAD MAINTENANCE	1,542,339	10
500	PRIMARY SCHOOLS	1,201,807	8
240	DISPENSARIES	1,077,580	7
	All Other Projects (2 projects)	1,188,701	8
<b>TOTAL</b>		<b>14,799,756</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
300	PURCHASE OF MOTOR VEHICLES AND MOTOR CYCLE	6,100,000	32
405	ROADS	1,500,000	8
200	CONSTRUCTION OF OFFICE BLOCK	1,500,000	8
305	PURCHASE OF COMPUTERS	1,000,000	5
405	REHABILITATION OF VERTICAL DRAINS	900,000	5
	All Other Projects (14 projects)	7,920,000	42
<b>TOTAL</b>		<b>18,920,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	55.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	48.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	4.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	125.4	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:	50.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	231.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 411 Mandera County Council

Summary Profile Fiscal Year 2007/2008

District: MANDERA

Province: NORTH  
EASTERN

(Values in KShs)

No of Employees	42	No. of Councillors.	100	Business Permit Schedule.	7
Total Yearly Salaries.	9,328,192	Total Civic Costs:	17,575,942	Business Permit Base Value	300
Average/Employee	222,100	Average/Councillor:	175,759		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	50,038,292	50,038,292	100	56,049,365	112.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	50,038,292	50,038,292	100.0	56,049,365	112.0
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	500,000	751,290	150.3	577,320	76.8
Market Fees	2,050,000	5,322,415	259.6	749,925	14.1
Others	6,606,692	10,879,857	92.6	11,746,313	108.0
Sub-Total	9,156,692	16,953,562	185.1	13,073,558	77.1
<b>TOTAL REVENUES</b>	<b>59,194,984</b>	<b>66,991,854</b>	<b>113.2</b>	<b>69,122,923</b>	<b>103.2</b>
<b>EXPENDITURES</b>					
Civic	10,116,400	17,575,942	173.7	19,125,770	108.8
L A Personnel	7,608,724	9,328,192	122.6	11,784,529	128.3
L A Operations	9,915,000	9,525,220	96.1	11,110,000	116.6
L A Maintenance	1,600,000	1,904,727	119.0	4,350,000	228.4
<b>TOTAL Recurrent Expenditures</b>	<b>29,240,124</b>	<b>38,334,081</b>	<b>131.1</b>	<b>46,370,299</b>	<b>121.0</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>29,954,860</b>	<b>28,657,773</b>	<b>95.7</b>	<b>22,762,624</b>	<b>79.4</b>
<b>CAPITAL EXPENDITURES</b>	<b>19,500,000</b>	<b>21,714,729</b>	<b>111.4</b>	<b>8,100,000</b>	<b>37.3</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>10,454,860</b>	<b>6,943,044</b>	<b>65.4</b>	<b>14,662,624</b>	<b>211.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>10,000,000</b>	<b>9,989,747</b>	<b>99.9</b>	<b>2,646,000</b>	<b>28.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>454,860</b>	<b>-3,046,703</b>		<b>12,006,624</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Purchase of New Motor Vehicle	3,178,750	15
100	Preparation of Valuation Roll	2,500,000	12
240	Const. of Maternity Ward at R/Dirmtu Disp.	1,200,000	6
260	Const. of Rhamu Market Stalls	985,898	5
260	Renovation of Old Rhamu Market Stalls	839,000	4
	All Other Projects (38 projects)	13,011,081	60
	<b>TOTAL</b>	<b>21,714,729</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
525	Dormitory Shiekh Ali school	1,800,000	22
525	A Dining hall in Ashabito Secondary School	1,400,000	17
260	Social hall	1,200,000	15
525	2 Classrooms Burduras Primary School	1,000,000	12
525	2 classrooms Warankara primary school	1,000,000	12
	All Other Projects (3 projects)	1,700,000	21
	<b>TOTAL</b>	<b>8,100,000</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	36.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	32.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	45.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	185.1	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	111.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	99.9	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 416 Mander Town Council**

**Summary Profile Fiscal Year 2007/2008**

**District: MANDERA**

**Province: NORTH  
EASTERN**

(Values in KShs)

No. of Employees:	46	No. of Councillors:	10	Business Permit Schedule:	9
Total Yearly Salaries:	12,764,716	Total Civic Costs:	2,720,712	Business Permit Base Value	400
Average/Employee:	277,494	Average/Councillor:	272,071		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	24,827,926	24,827,926	100	27,828,163	112.1
Road Maintenance Levy Fund (RMLF)	2,000,000	2,523,757	126.2	2,717,223	107.7
Sub-Total	26,827,926	27,351,683	102.0	30,545,386	111.7
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,870,000	2,331,010	124.7	2,150,000	92.2
Market Fees	5,020,000	5,212,077	103.8	5,600,000	107.4
Others	8,143,410	10,164,423	102.8	9,883,654	97.2
Sub-Total	15,033,410	17,707,510	117.8	17,633,654	99.6
<b>TOTAL REVENUES</b>	<b>41,861,336</b>	<b>45,059,193</b>	<b>107.6</b>	<b>48,179,040</b>	<b>106.9</b>
<b>EXPENDITURES</b>					
Civic	3,201,000	2,720,712	85.0	3,141,000	115.4
L A Personnel	14,107,199	12,764,716	90.5	13,854,268	108.5
L A Operations	5,834,780	5,761,966	98.8	8,865,880	153.9
L A Maintenance	3,124,000	2,260,134	72.3	1,253,000	55.4
TOTAL Recurrent Expenditures	26,266,979	23,507,528	89.5	27,114,148	115.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>15,594,357</b>	<b>21,551,665</b>	<b>138.2</b>	<b>21,064,892</b>	<b>97.7</b>
CAPITAL EXPENDITURES	12,166,000	9,051,263	74.4	12,529,306	138.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>3,428,357</b>	<b>12,500,402</b>	<b>364.6</b>	<b>8,535,586</b>	<b>68.3</b>
DEBT RESOLUTION REPAYMENTS	2,969,694	2,560,000	86.2	4,900,000	191.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>458,663</b>	<b>9,940,402</b>	<b>2,167.3</b>	<b>3,635,586</b>	<b>36.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROADS MAINTENANCE	2,550,000	28
900	WATER PIPE-B/BARAKO	800,000	9
900	WATER PIPE-B/JAMHURIA	799,400	9
500	CONSTRUCTION 2 CLASSROOMS-DUSE	797,124	9
900	UNDERGROUND WATER TANK-NEBOI	720,000	8
	All Other Projects (9 projects)	3,384,739	37
<b>TOTAL</b>		<b>9,051,263</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
600	FENCING OF SLAUGHTER HOUSE	1,900,000	15
265	FENCING OF LIVESTOCK MARKET	1,200,000	10
200	CONSTRUCTION OF COUNCIL OFFICES	1,200,000	10
900	WATER PUMPS FOR NEBOI SELF HELP GROUP	900,000	7
900	INSTALL WATER PIPES AT BARWAQO PRI SCH	800,000	6
	All Other Projects (15 projects)	6,529,306	52
<b>TOTAL</b>		<b>12,529,306</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	45.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	117.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	89.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	74.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	86.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 421 Maragua County Council

Summary Profile Fiscal Year 2007/2008

District: MARAGUA

Province: CENTRAL

(Values in KShs)

No. of Employees:	165	No of Councillors	16	Business Permit Schedule	10
Total Yearly Salaries:	37,697,263	Total Civic Costs.	9,618,980	Business Permit Base Value	500
Average/Employee	228,468	Average/Councillor	601,186		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	52,230,639	52,230,639	100	58,407,781	111.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	52,230,639	52,230,639	100.0	58,407,781	111.8
<b>Local Revenues</b>					
CILOR	0	0	0.0	935,916	0.0
Property Rates	538,000	62,370	11.6	82,500	132.3
Single Business Permit	17,900,000	18,233,920	101.9	18,250,000	100.1
Market Fees	8,763,000	7,951,365	90.7	8,300,000	104.4
Others	14,150,397	16,610,818	99.0	16,782,860	101.0
Sub-Total	41,351,397	42,858,473	103.6	44,351,276	103.5
<b>TOTAL REVENUES</b>	<b>93,582,036</b>	<b>95,089,112</b>	<b>101.6</b>	<b>102,759,057</b>	<b>108.1</b>
<b>EXPENDITURES</b>					
Civic	8,048,500	9,618,980	119.5	16,104,800	167.4
L A Personnel	39,109,955	37,697,263	96.4	39,424,272	104.6
L A Operations	12,764,562	16,222,303	127.1	20,862,181	128.6
L A Maintenance	4,204,000	5,772,058	137.3	10,898,075	188.8
TOTAL Recurrent Expenditures	64,127,017	69,310,604	108.1	87,289,328	125.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>29,455,019</b>	<b>25,778,508</b>	<b>87.5</b>	<b>15,469,729</b>	<b>60.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>19,880,773</b>	<b>17,621,138</b>	<b>88.6</b>	<b>11,096,817</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>9,574,246</b>	<b>8,157,370</b>	<b>85.2</b>	<b>4,372,912</b>	<b>53.6</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>9,358,203</b>	<b>7,719,761</b>	<b>82.5</b>	<b>11,682,314</b>	<b>151.3</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>216,043</b>	<b>437,609</b>	<b>202.6</b>	<b>-7,309,402</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Administrative vehicle	2,986,400	17
900	Kiranga bore hole	2,314,950	13
260	muthithi mkt	1,315,300	7
400	Sabasaba roads rehabilitation	1,179,676	7
900	Githumu water reseviur	954,414	5
	All Other Projects (44 projects)	8,870,398	50
	<b>TOTAL</b>	<b>17,621,138</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
200	PHASE III COUNTY HALL COUNSTRUCTION	2,500,000	23
265	REHABILITATION OF MARKETS	2,096,817	19
300	COMPUTERIZATION (SERVER)	500,000	5
405	KIGANJO -KAIRINI FT BRIDGE	375,000	3
405	MUGETHO KIANDA ECCCESS RD	375,000	3
	All Other Projects (18 projects)	5,250,000	47
	<b>TOTAL</b>	<b>11,096,817</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	56.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	31.7	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	103.6	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	88.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	82.5	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 426 Maragua Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: CENTRAL

District: MARAGUA

(Values in KShs)

No. of Employees:	48	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	10,238,743	Total Civic Costs:	1,839,234	Business Permit Base Value	350
Average/Employee:	213,307	Average/Councillor:	229,904		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	8,545,896	8,545,896	100	9,424,254	110.3
Road Maintenance Levy Fund (RMLF)	1,500,000	1,005,649	67.0	2,011,298	200.0
Sub-Total	10,045,896	9,551,545	95.1	11,435,552	119.7
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	26,992	0.0	0	0.0
Single Business Permit	2,000,000	2,502,180	125.1	2,800,000	111.9
Market Fees	1,500,000	971,610	64.8	1,500,000	154.4
Others	6,780,928	4,802,002	70.5	5,486,324	114.3
Sub-Total	10,280,928	8,302,784	80.8	9,786,324	117.9
TOTAL REVENUES	20,326,824	17,854,329	87.8	21,221,876	118.9
<b>EXPENDITURES</b>					
Civic	2,072,000	1,839,234	88.8	2,732,000	148.5
L A Personnel	11,495,648	10,238,743	89.1	11,769,029	114.9
L A Operations	4,201,000	3,381,376	80.5	4,265,000	126.1
L A Maintenance	1,424,000	265,178	18.6	2,100,000	791.9
TOTAL Recurrent Expenditures	19,192,648	15,724,531	81.9	20,866,029	132.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>1,134,176</b>	<b>2,129,798</b>	<b>187.8</b>	<b>355,847</b>	<b>16.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>4,321,018</b>	<b>1,194,338</b>	<b>27.6</b>	<b>5,769,298</b>	<b>483.1</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>-3,186,842</b>	<b>935,460</b>		<b>-5,413,451</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,032,682</b>	<b>4,114,671</b>	<b>202.4</b>	<b>2,135,360</b>	<b>51.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-5,219,524</b>	<b>-3,179,211</b>	<b>60.9</b>	<b>-7,548,811</b>	<b>237.4</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Maragua wards Roads	700,000	59
400	Routine/Improved wards Roads	304,338	25
200	Council Cemetry	90,000	8
999	Mutundu B Nursery	70,000	6
500	Gakoigo Primary School	30,000	3
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		1,194,338	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
805	Fuel Levy Roads 08/09	2,011,298	35
360	Saloon car	1,000,000	17
805	KRB Roads 08/09 Counter Funding	502,825	9
236	Street Lights	500,000	9
236	Street Lights Rehabilitation	350,000	6
	All Other Projects (9 projects)	1,405,175	24
<b>TOTAL</b>		5,769,298	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	57.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	42.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	81.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	27.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	202.4	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 431 Marakwet County Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: RIFT VALLEY

District: MARAKWET

(Values in KShs)

No. of Employees:	29	No. of Councillors:	38	Business Permit Schedule:	6
Total Yearly Salaries:	8,147,943	Total Civic Costs:	10,318,893	Business Permit Base Value	250
Average/Employee:	280,964	Average/Councillor:	271,550		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	25,766,151	25,766,151	100	28,707,503	111.4
Road Maintenance Levy Fund (RMLF)	2,717,223	2,523,757	92.9	0	0.0
Sub-Total	28,483,374	28,289,908	99.3	28,707,503	101.5
<b>Local Revenues</b>					
CILOR	4,851,420	750,000	15.5	4,767,515	635.7
Property Rates	20,000	20,748	103.7	25,700	123.9
Single Business Permit	2,345,000	1,839,400	78.4	1,881,400	102.3
Market Fees	3,079,000	2,803,365	91.0	2,876,650	102.6
Others	3,902,276	3,736,888	98.6	3,791,200	101.5
Sub-Total	14,197,696	9,150,401	64.4	13,342,465	145.8
<b>TOTAL REVENUES</b>	<b>42,681,070</b>	<b>37,440,309</b>	<b>87.7</b>	<b>42,049,968</b>	<b>112.3</b>
<b>EXPENDITURES</b>					
Civic	1,135,000	10,318,893	909.2	12,235,600	118.6
L A Personnel	9,753,249	8,147,943	83.5	11,416,312	140.1
L A Operations	8,727,000	12,967,612	148.6	7,484,203	57.7
L A Maintenance	925,000	3,930,330	424.9	5,090,000	129.5
TOTAL Recurrent Expenditures	20,540,249	35,364,778	172.2	36,226,115	102.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>22,140,821</b>	<b>2,075,531</b>	<b>9.4</b>	<b>5,823,853</b>	<b>280.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>10,780,000</b>	<b>7,364,199</b>	<b>68.3</b>	<b>10,526,358</b>	<b>142.9</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>11,360,821</b>	<b>-5,288,668</b>		<b>-4,702,505</b>	<b>88.9</b>
DEBT RESOLUTION REPAYMENTS	2,576,615	3,426,502	133.0	4,530,000	132.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>8,784,206</b>	<b>-8,715,170</b>		<b>-9,232,505</b>	<b>105.9</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Purchase of M vehicle	2,560,250	35
100	Valuation Roll	1,421,250	19
900	i) Tuiyobei W Project	365,272	5
500	Lagam community library	360,000	5
240	Maron - Marichor dispensary	360,000	5
	All Other Projects (20 projects)	2,297,427	31
<b>TOTAL</b>		<b>7,364,199</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
700	PURCHASE OF SALOON CAR	2,500,000	24
700	JUA KALI SHADES	700,000	7
900	R.M.L.F COUNTERPART FUND	687,122	7
700	DAMP SITE	500,000	5
900	PURCHASE OF ONE MOTOR BIKE	500,000	5
	All Other Projects (24 projects)	5,639,236	54
<b>TOTAL</b>		<b>10,526,358</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	34.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	29.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	64.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	172.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	68.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	133.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	33	No. of Councillors:	8	Business Permit Schedule:	9
Total Yearly Salaries:	6,418,549	Total Civic Costs:	2,228,839	Business Permit Base Value	400
Average/Employee:	194,501	Average/Councillor:	278,605		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	14,562,302	14,387,554	99	16,237,953	112.9
Road Maintenance Levy Fund (RMLF)	753,765	1,358,612	180.2	1,358,612	100.0
Sub-Total	15,316,067	15,746,166	102.8	17,596,565	111.8
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,095,820	2,484,801	80.3	2,955,614	118.9
Market Fees	993,869	1,583,471	159.3	736,034	46.5
Others	7,264,294	6,464,774	80.4	8,039,060	124.4
Sub-Total	11,353,983	10,533,046	92.8	11,730,708	111.4
<b>TOTAL REVENUES</b>	<b>26,670,050</b>	<b>26,279,212</b>	<b>98.5</b>	<b>29,327,273</b>	<b>111.6</b>
<b>EXPENDITURES</b>					
Civic	2,592,000	2,228,839	86.0	3,067,200	137.6
L A Personnel	8,618,250	6,418,549	74.5	10,568,913	164.7
L A Operations	5,613,924	4,770,758	85.0	4,858,924	101.8
L A Maintenance	3,430,000	3,269,437	95.3	3,158,612	96.6
TOTAL Recurrent Expenditures	20,254,174	16,687,583	82.4	21,653,649	129.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,415,876</b>	<b>9,591,629</b>	<b>149.5</b>	<b>7,673,624</b>	<b>80.0</b>
CAPITAL EXPENDITURES	3,100,000	3,725,000	120.2	4,800,000	128.9
LOAN REPAYMENTS	0	0	0.0	2,804,574	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>3,315,876</b>	<b>5,866,629</b>	<b>176.9</b>	<b>69,050</b>	<b>1.2</b>
DEBT RESOLUTION REPAYMENTS	3,127,249	2,227,249	71.2	2,804,574	125.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>188,627</b>	<b>3,639,380</b>	<b>1,929.4</b>	<b>-2,735,524</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
100	Preparation of valuation roll	3,725,000	100
		0	0
		0	0
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>3,725,000</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	Purchase of Motor Vehicle	3,500,000	73
905	Purchase of Water Generating Set	300,000	6
905	Purchase of hand pump	200,000	4
905	Purchase of Water Tanks	200,000	4
905	Purchase of Water Tanks	200,000	4
	All Other Projects (2 projects)	400,000	8
	<b>TOTAL</b>	<b>4,800,000</b>	<b>100</b>

### FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	17.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.4	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:	82.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	120.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	71.2	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 441 Mariakani Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: COAST

District: KILIFI

(Values in KShs)

No. of Employees:	64	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	11,907,038	Total Civic Costs:	2,639,404	Business Permit Base Value	500
Average/Employee:	186,047	Average/Councillor:	329,926		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	17,454,336	17,454,336	100	19,450,511	111.4
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	17,454,336	18,454,336	105.7	20,450,511	110.8
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	900,000	1,492,086	165.8	1,670,000	111.9
Single Business Permit	2,630,000	2,581,535	98.2	2,730,000	105.8
Market Fees	2,620,000	1,858,055	70.9	2,940,899	158.3
Others	7,599,607	13,404,148	116.8	11,478,879	85.6
Sub-Total	13,749,607	19,335,824	140.6	18,819,778	97.3
TOTAL REVENUES	31,203,943	37,790,160	121.1	39,270,289	103.9
<b>EXPENDITURES</b>					
Civic	2,537,000	2,639,404	104.0	3,617,000	137.0
L A Personnel	16,497,049	11,907,038	72.2	18,124,024	152.2
L A Operations	4,282,000	4,345,842	101.5	5,722,000	131.7
L A Maintenance	1,320,000	804,522	60.9	6,400,000	795.5
TOTAL Recurrent Expenditures	24,636,049	19,696,806	80.0	33,863,024	171.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,567,894</b>	<b>18,093,354</b>	<b>275.5</b>	<b>5,407,265</b>	<b>29.9</b>
<b>CAPITAL EXPENDITURES</b>	7,900,000	5,944,575	75.2	10,070,000	169.4
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-1,332,106</b>	<b>12,148,779</b>		<b>-4,662,735</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	4,120,000	10,037,113	243.6	4,369,000	43.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-5,452,106</b>	<b>2,111,666</b>		<b>-9,031,735</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Purchase of Revenue Vehicle	2,581,985	43
900	Katolani Tsangatsini Water project	1,121,295	19
100	Preparation of Valuation roll	400,000	7
999	Kaliangombe Land	363,510	6
605	Garbage Receptacles	360,000	6
	All Other Projects (10 projects)	1,117,785	19
<b>TOTAL</b>		5,944,575	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	Completion of Valuation Roll	1,300,000	13
305	Computerization - Office	1,100,000	11
350	Garbage Trailer	1,000,000	10
410	Road Maintenance Levy Fund	1,000,000	10
240	Construction of Dispensary	900,000	9
	All Other Projects (15 projects)	4,770,000	47
<b>TOTAL</b>		10,070,000	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	58.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	37.7	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:	140.6	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:	75.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	243.6	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 446 Marsabit County Council**

**Summary Profile Fiscal Year 2007/2008**

**District: MARSABIT**

Province: EASTERN

(Values in KShs)

No. of Employees:	42	No. of Councillors:	36	Business Permit Schedule:	9
Total Yearly Salaries:	8,255,908	Total Civic Costs:	7,243,350	Business Permit Base Value	400
Average/Employee:	196,569	Average/Councillor:	201,204		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	29,967,181	29,967,181	100	33,496,371	111.8
Road Maintenance Levy Fund (RMLF)	1,507,532	1,507,532	100.0	0	0.0
Sub-Total	31,474,713	31,474,713	100.0	33,496,371	106.4
<b>Local Revenues</b>					
CILOR	292,740	500,000	170.8	287,677	57.5
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,020,000	2,431,103	120.4	2,015,000	82.9
Market Fees	1,822,860	572,010	31.4	1,491,845	260.8
Others	9,342,583	7,368,559	91.9	8,015,060	108.8
Sub-Total	13,478,183	10,871,672	80.7	11,809,582	108.6
<b>TOTAL REVENUES</b>	<b>44,952,896</b>	<b>42,346,385</b>	<b>94.2</b>	<b>45,305,953</b>	<b>107.0</b>
<b>EXPENDITURES</b>					
Civic	7,628,040	7,243,350	95.0	12,228,000	168.8
L A Personnel	12,583,633	8,255,908	65.6	15,561,470	188.5
L A Operations	4,442,646	4,903,835	110.4	2,655,323	54.1
L A Maintenance	588,020	956,271	162.6	16,650,000	1,741.1
TOTAL Recurrent Expenditures	25,242,339	21,359,364	84.6	47,094,793	220.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>19,710,557</b>	<b>20,987,021</b>	<b>106.5</b>	<b>-1,788,840</b>	
CAPITAL EXPENDITURES	12,700,000	6,729,825	53.0	11,500,000	170.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>7,010,557</b>	<b>14,257,196</b>	<b>203.4</b>	<b>-13,288,840</b>	
DEBT RESOLUTION REPAYMENTS	4,446,505	2,554,361	57.4	1,550,000	60.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,564,052</b>	<b>11,702,835</b>	<b>456.4</b>	<b>-14,838,840</b>	

**Implemented Projects 2007/2008**

Code	Project Description	Amount (KShs)	%
100	REHABILITATION OF VALUATION ROLL	1,414,262	21
200	CONSTRUCTION OF TOWN HALL	1,000,000	15
200	CONSTRUCTION OF COUNCIL CHAMBERS	1,000,000	15
900	CONNECTING OF WATER TO TANK	500,000	7
900	CONSTRUCTION OF PUBLIC TOILET-LAISAMIS	415,563	6
	All Other Projects (6 projects)	2,400,000	36
<b>TOTAL</b>		6,729,825	100

**Planned Projects 2008/2009**

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF A REVENUE SUPERVISION VEHICLE	3,600,000	31
900	SINKING OF IDIDO DAM	1,150,000	10
900	SINKING OF MALALBA GALAA DAM	1,150,000	10
900	LAG MADHO ROCK CATCHMENT	1,000,000	9
305	AUTOMATION (I.T)	1,000,000	9
	All Other Projects (5 projects)	3,600,000	31
<b>TOTAL</b>		11,500,000	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	53.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	35.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	33.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	53.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	57.4	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees	312	No of Councillors:	48	Business Permit Schedule:	8
Total Yearly Salaries	57,967,999	Total Civic Costs:	16,080,045	Business Permit Base Value	350
Average/Employee:	185,795	Average/Councillor:	335,001		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	89,585,728	89,585,727	100	100,314,331	112.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	89,585,728	89,585,727	100.0	100,314,331	112.0
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	2,674,664	0.0	0	0.0
Single Business Permit	24,710,820	31,709,418	128.3	23,960,000	75.6
Market Fees	6,772,420	8,659,094	127.9	9,972,350	115.2
Others	37,501,850	52,902,169	127.4	41,526,150	78.5
Sub-Total	68,985,090	95,945,345	139.1	75,458,500	78.6
<b>TOTAL REVENUES</b>	<b>158,570,818</b>	<b>185,531,072</b>	<b>117.0</b>	<b>175,772,831</b>	<b>94.7</b>
<b>EXPENDITURES</b>					
Civic	10,885,000	16,080,045	147.7	22,627,000	140.7
L A Personnel	61,264,948	57,967,999	94.6	59,794,660	103.2
L A Operations	26,591,150	39,910,747	150.1	36,455,000	91.3
L A Maintenance	1,640,000	3,038,640	185.3	4,610,000	151.7
<b>TOTAL Recurrent Expenditures</b>	<b>100,381,098</b>	<b>116,997,431</b>	<b>116.6</b>	<b>123,486,660</b>	<b>105.5</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>68,189,720</b>	<b>68,533,641</b>	<b>117.8</b>	<b>62,286,171</b>	<b>76.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>35,064,000</b>	<b>15,020,680</b>	<b>42.8</b>	<b>36,000,000</b>	<b>239.7</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>23,125,720</b>	<b>63,512,961</b>	<b>231.4</b>	<b>16,286,171</b>	<b>30.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>23,016,002</b>	<b>25,415,377</b>	<b>110.4</b>	<b>16,114,618</b>	<b>63.4</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>109,718</b>	<b>28,097,684</b>	<b>25,609.0</b>	<b>171,653</b>	<b>0.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
240	Ekakakala Health Centre	1,115,850	7
900	Muthetheni Health Centre Borehole	1,011,000	7
900	Vyulya Sel Help Water project	935,675	6
500	Ndalani Village Polytechnic	930,172	6
500	Kwanza sec School	884,595	6
	All Other Projects (22 projects)	10,143,388	68
	<b>TOTAL</b>	<b>15,020,680</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	PURCHASE OF CIVIC CAR	3,600,000	10
999	PURCHASE OF REVENUE VEHICLE (D/CABIN)	3,000,000	8
999	VALUATION OF COUNCIL ASSETS	3,000,000	8
905	MASII WATER PROJECT	1,300,000	4
999	CONSTRUCTION OF MARKET SHADES	1,200,000	3
	All Other Projects (34 projects)	23,900,000	66
	<b>TOTAL</b>	<b>36,000,000</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	53.3	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	13.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	139.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	116.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	42.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	110.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 456 Masimba Town Council  
Summary Profile Fiscal Year 2007/2008

Province: NYANZA

District: KISII

(Values in KShs)

No. of Employees:	30	No. of Councillors:	8	Business Permit Schedule:	7
Total Yearly Salaries:	4,860,892	Total Civic Costs:	1,285,666	Business Permit Base Value	300
Average/Employee:	162,030	Average/Councillor:	160,708		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	9,341,853	9,341,852	100	10,301,829	110.3
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	9,341,853	10,341,852	110.7	11,301,829	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	650,000	1,127,640	173.5	694,550	61.6
Market Fees	720,000	512,580	71.2	687,880	134.2
Others	797,000	1,012,242	142.9	708,210	70.0
Sub-Total	2,167,000	2,652,462	122.4	2,090,640	78.8
<b>TOTAL REVENUES</b>	<b>11,508,853</b>	<b>12,994,314</b>	<b>112.9</b>	<b>13,392,469</b>	<b>103.1</b>
<b>EXPENDITURES</b>					
Civic	1,198,400	1,285,666	107.3	1,587,600	123.5
L A Personnel	7,379,385	4,860,892	65.9	8,723,914	179.5
L A Operations	932,000	1,196,366	128.4	2,745,500	229.5
L A Maintenance	325,000	418,500	128.8	810,000	193.5
<b>TOTAL Recurrent Expenditures</b>	<b>9,834,785</b>	<b>7,761,424</b>	<b>78.9</b>	<b>13,867,014</b>	<b>178.7</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>1,674,068</b>	<b>5,232,890</b>	<b>312.6</b>	<b>-474,545</b>	
CAPITAL EXPENDITURES	3,480,000	2,205,320	63.4	4,885,405	221.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-1,805,932</b>	<b>3,027,570</b>		<b>-5,359,950</b>	
DEBT RESOLUTION REPAYMENTS	3,350,000	2,045,393	61.1	3,500,000	171.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-5,155,932</b>	<b>982,177</b>		<b>-8,859,950</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	COMPLETION OF HEADQUARTERS	610,000	28
230	STREET LIGHTING OF MASIMBA	390,140	18
100	STRATEGIC DEVELOPMENT PLAN	200,000	9
300	PURCHASE OF COMPUTERS	123,600	6
900	GETACHO WATER SPRING	120,250	5
	All Other Projects (11 projects)	761,330	35
	<b>TOTAL</b>	<b>2,205,320</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
905	MORTUARY	2,000,000	41
200	COMPLETION OF TOWN HALL	450,000	9
200	BUS PARK	400,000	8
905	WATER SPRINGS	250,000	5
905	WATER SPRING	200,000	4
	All Other Projects (18 projects)	1,585,405	32
	<b>TOTAL</b>	<b>4,885,405</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	64.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	122.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	78.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	63.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	61.1	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 461 Matuu Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: EASTERN

District: MACHAKOS

(Values in KShs)

No. of Employees:	51	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	9,486,448	Total Civic Costs:	2,090,586	Business Permit Base Value	350
Average/Employee:	186,009	Average/Councillor:	261,323		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	12,132,559	12,132,558	100	13,451,534	110.9
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	12,132,559	13,132,558	108.2	14,451,534	110.0
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	25,932	0.0
Single Business Permit	4,571,684	5,267,805	115.2	5,700,000	108.2
Market Fees	1,670,433	2,033,555	121.7	2,100,000	103.3
Others	7,570,814	7,965,382	98.8	8,063,534	101.2
Sub-Total	13,812,931	15,266,742	110.5	15,889,466	104.1
TOTAL REVENUES	25,945,490	28,399,300	109.5	30,341,000	106.8
<b>EXPENDITURES</b>					
Civic	2,371,600	2,090,586	88.2	2,601,600	124.4
L A Personnel	11,794,369	9,486,448	80.4	12,131,408	127.9
L A Operations	4,342,137	6,059,026	139.5	4,887,792	80.7
L A Maintenance	800,000	853,121	106.6	3,031,100	355.3
TOTAL Recurrent Expenditures	19,308,106	18,489,181	95.8	22,651,900	122.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,637,384</b>	<b>9,910,119</b>	<b>149.3</b>	<b>7,689,100</b>	<b>77.6</b>
CAPITAL EXPENDITURES	4,022,835	911,548	22.7	4,595,000	504.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>2,614,549</b>	<b>8,998,571</b>	<b>344.2</b>	<b>3,094,100</b>	<b>34.4</b>
DEBT RESOLUTION REPAYMENTS	2,594,549	2,045,979	78.9	3,064,100	149.8
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>20,000</b>	<b>6,952,592</b>	<b>34,763.2</b>	<b>30,000</b>	<b>0.4</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
100	VALUATION ROLL	341,828	37
400	KWA KITEMA ROAD	126,000	14
400	EQUITY BBANK ROAD	94,914	10
400	KONDO ROAD	73,416	8
400	KITHIMANI MRKT TO DCs OFFICE ROAD	62,175	7
	All Other Projects (10 projects)	213,215	23
<b>TOTAL</b>		<b>911,548</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
200	NEW COUNCIL OFFICES	1,475,000	32
405	MATUU EQUITY BANK ROAD	1,000,000	22
100	Customer Service Delivery Charter & Baseline Surveys	500,000	11
500	KALULUINI SECONDARY SCHOOL	250,000	5
260	KITHIMANI MARKET SHEDS	250,000	5
	All Other Projects (9 projects)	1,120,000	24
<b>TOTAL</b>		<b>4,595,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	60.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	27.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	11.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	110.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	95.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	22.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	78.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 466 Maua Municipal Council

Province: EASTERN

Summary Profile Fiscal Year 2007/2008

District: NYAMBENE

(Values in KShs)

No. of Employees:	51	No. of Councillors:	8	Business Permit Schedule:	12
Total Yearly Salaries:	16,815,870	Total Civic Costs:	2,997,503	Business Permit Base Value:	700
Average/Employee:	329,723	Average/Councillor:	374,688		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	13,829,874	13,829,874	100	15,379,778	111.2
Road Maintenance Levy Fund (RMLF)	1,130,937	2,010,984	177.8	5,842,996	290.6
Sub-Total	14,960,811	15,840,858	105.9	21,222,774	134.0
<b>Local Revenues</b>					
CILOR	366,120	0	0.0	366,120	0.0
Property Rates	250,000	621,629	248.7	275,000	44.2
Single Business Permit	5,787,917	5,521,940	95.4	6,366,700	115.3
Market Fees	1,174,285	2,740,980	233.4	1,291,714	47.1
Others	10,596,800	15,543,207	129.5	12,006,502	77.2
Sub-Total	18,175,122	24,427,756	134.4	20,306,036	83.1
<b>TOTAL REVENUES</b>	<b>33,135,933</b>	<b>40,268,614</b>	<b>121.5</b>	<b>41,528,810</b>	<b>103.1</b>
<b>EXPENDITURES</b>					
Civic	2,903,000	2,997,503	103.3	6,319,000	210.8
L A Personnel	17,543,930	16,815,870	95.9	18,070,844	107.5
L A Operations	2,312,080	6,686,982	289.2	17,848,500	266.9
L A Maintenance	647,105	2,204,887	340.7	4,292,500	194.7
<b>TOTAL Recurrent Expenditures</b>	<b>23,406,115</b>	<b>28,705,242</b>	<b>122.6</b>	<b>46,530,844</b>	<b>162.1</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>9,729,818</b>	<b>11,563,372</b>	<b>118.8</b>	<b>-5,002,034</b>	
<b>CAPITAL EXPENDITURES</b>	<b>548,000</b>	<b>5,385,328</b>	<b>982.7</b>	<b>5,447,790</b>	<b>101.2</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>9,181,818</b>	<b>6,178,044</b>	<b>67.3</b>	<b>-10,449,824</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,313,593</b>	<b>5,710,465</b>	<b>172.3</b>	<b>7,322,748</b>	<b>128.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>5,868,225</b>	<b>467,579</b>	<b>8.0</b>	<b>-17,772,572</b>	

Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
400	ROADS	1,569,725	29
995	DRAINAGE SYSTEM	687,586	13
500	CLASSROOMS(TWO)	666,003	12
500	CONSTRUCTION OF DISPENSARY	400,002	7
900	KIRIIRO WATER TANK	373,533	7
	All Other Projects (9 projects)	1,688,479	31
	<b>TOTAL</b>	<b>5,385,328</b>	<b>100</b>

Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
605	PURCHASE OF TRACTOR	4,000,000	73
240	CHILDREN'S WARD	397,790	7
320	EQUIPING THUURU DISPENSARY	150,000	3
500	OFFICE FURNITURES	150,000	3
320	EQUIPING CLASSROOM GITURA DAY	150,000	3
	All Other Projects (4 projects)	600,000	11
	<b>TOTAL</b>	<b>5,447,790</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	85.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	3.3	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:	134.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	122.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	982.7	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: 471 Mavoko Municipal Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: EASTERN

District: MACHAKOS

(Values in KShs)

No. of Employees:	200	No. of Councillors:	13	Business Permit Schedule:	9
Total Yearly Salaries:	43,259,549	Total Civic Costs:	7,608,922	Business Permit Base Value	400
Average/Employee	216,298	Average/Councillor:	585,302		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	21,829,860	21,829,860	100	24,419,812	111.9
Road Maintenance Levy Fund (RMLF)	2,508,649	2,038,313	81.3	9,921,676	486.8
Sub-Total	24,338,509	23,868,173	98.1	34,341,488	143.9
<b>Local Revenues</b>					
CILOR	6,020,680	750,000	12.5	6,020,680	802.8
Property Rates	50,506,473	83,546,492	165.4	55,032,983	65.9
Single Business Permit	7,157,100	14,232,625	198.9	7,445,405	52.3
Market Fees	5,640,000	4,363,796	77.4	2,698,080	61.8
Others	78,025,640	93,390,417	99.0	94,364,629	101.0
Sub-Total	147,349,893	196,283,330	133.2	165,561,777	84.3
<b>TOTAL REVENUES</b>	<b>171,688,402</b>	<b>220,151,503</b>	<b>128.2</b>	<b>199,903,265</b>	<b>90.8</b>
<b>EXPENDITURES</b>					
Civic	8,211,000	7,608,922	92.7	9,519,250	125.1
L A Personnel	58,533,010	43,259,549	73.9	67,185,320	155.3
L A Operations	22,665,990	40,818,264	180.1	38,564,830	94.5
L A Maintenance	6,153,250	3,317,613	53.9	20,873,865	629.2
TOTAL Recurrent Expenditures	95,563,250	95,004,348	99.4	136,143,265	143.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>76,125,152</b>	<b>125,147,155</b>	<b>164.4</b>	<b>63,760,000</b>	<b>50.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>66,759,000</b>	<b>67,378,003</b>	<b>100.9</b>	<b>57,200,000</b>	<b>84.9</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>9,366,152</b>	<b>57,769,152</b>	<b>616.8</b>	<b>6,560,000</b>	<b>11.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>100.0</b>	<b>0</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>3,366,152</b>	<b>51,769,152</b>	<b>1,537.9</b>	<b>6,560,000</b>	<b>12.7</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Murraining & Grading	36,710,579	54
230	Street Lights	5,496,722	8
100	Master Plan	3,845,884	6
400	Paved Roads Maintenance	3,199,554	5
350	Refuse Collection Vehicle	3,140,000	5
	All Other Projects (16 projects)	14,985,264	22
<b>TOTAL</b>		<b>67,378,003</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
350	Purchase of Grader	18,000,000	31
400	Road Opening, Graveling, packing, Grading & Resaling	14,000,000	24
350	Purchase of Motor Vehicle ( Treasureas)	3,500,000	6
350	Purchase of Refuse Collection Tractor	3,000,000	5
300	Tree Planting	2,000,000	3
	All Other Projects (12 projects)	16,700,000	29
<b>TOTAL</b>		<b>57,200,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	41.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	254.8	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:	133.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	99.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 476 Mbeere County Council

Summary Profile Fiscal Year 2007/2008

District: MBEERE

(Values in KShs)

No. of Employees:	72	No. of Councillors:	20	Business Permit Schedule:	11
Total Yearly Salaries:	14,036,625	Total Civic Costs:	5,853,580	Business Permit Base Value	600
Average/Employee:	194,953	Average/Councillor:	292,679		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	32,309,007	32,309,007	100	36,057,158	111.6
Road Maintenance Levy Fund (RMLF)	1,000,000	1,261,899	126.2	0	0.0
Sub-Total	33,309,007	33,570,906	100.8	36,057,158	107.4
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	500,000	200,000	40.0	400,000	200.0
Single Business Permit	6,836,000	10,365,215	151.6	5,741,400	55.4
Market Fees	4,550,850	8,119,965	178.4	0	0.0
Others	7,553,966	19,320,205	114.2	16,922,862	87.6
Sub-Total	19,440,816	38,005,385	195.5	23,064,262	60.7
<b>TOTAL REVENUES</b>	<b>52,749,823</b>	<b>71,576,291</b>	<b>135.7</b>	<b>59,121,420</b>	<b>82.6</b>
<b>EXPENDITURES</b>					
Civic	6,114,391	5,853,580	95.7	10,147,700	173.4
L A Personnel	17,031,342	14,036,625	82.4	18,902,451	134.7
L A Operations	7,125,823	14,028,961	196.9	14,653,777	104.5
L A Maintenance	1,398,390	1,754,980	125.5	1,640,000	93.4
<b>TOTAL Recurrent Expenditures</b>	<b>31,669,946</b>	<b>35,674,146</b>	<b>112.6</b>	<b>45,343,928</b>	<b>127.1</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>21,079,877</b>	<b>35,902,145</b>	<b>170.3</b>	<b>13,777,492</b>	<b>38.4</b>
<b>CAPITAL EXPENDITURES</b>	<b>1,000,000</b>	<b>3,124,697</b>	<b>312.5</b>	<b>14,062,291</b>	<b>450.0</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>20,079,877</b>	<b>32,777,448</b>	<b>163.2</b>	<b>-284,799</b>	<b>*</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,707,640</b>	<b>8,706,321</b>	<b>234.8</b>	<b>5,032,142</b>	<b>57.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>16,372,237</b>	<b>24,071,127</b>	<b>147.0</b>	<b>-5,316,941</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	MARIARI-MUTHIGIRA-KENDA ROAD	1,144,189	37
240	MAKIMA DISPENSARY	999,935	32
400	MURRAMING & GRADING OF ROADS	414,811	13
900	IMPROVEMENT OF MKT SANITATION	232,000	7
400	CILVERTS MOULDING	176,752	6
	All Other Projects (3 projects)	157,010	5
	<b>TOTAL</b>	<b>3,124,697</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	PURCHASE OF REVENUE VEHICLE	3,500,000	25
260	CON. OF MORDERN MARKET	3,300,512	23
240	KARABA DISPENSARY	2,000,000	14
240	RIACINA DISPENSARY	1,600,000	11
405	KATHIGERU/KANYANGI-ROAD	1,500,000	11
	All Other Projects (4 projects)	2,161,779	15
	<b>TOTAL</b>	<b>14,062,291</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	70.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	2.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	195.5	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:	312.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	234.8	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 481 Mbita Point Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: SUBA

(Values in KShs)

No. of Employees:	29	No. of Councillors:	6	Business Permit Schedule:	10
Total Yearly Salaries:	6,178,109	Total Civic Costs:	2,272,452	Business Permit Base Value:	500
Average/Employee:	213,038	Average/Councillor:	378,742		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	9,757,660	9,757,661	100	10,793,203	110.6
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	9,757,660	10,757,661	110.2	11,793,203	109.6
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	80,000	0.0	13,200	16.5
Single Business Permit	1,087,947	1,024,650	94.2	1,552,914	151.6
Market Fees	1,694,578	1,612,732	95.2	2,019,436	125.2
Others	3,089,791	3,248,049	93.4	3,477,069	107.1
Sub-Total	5,872,316	5,965,431	101.6	7,062,619	118.4
<b>TOTAL REVENUES</b>	<b>15,629,976</b>	<b>16,723,092</b>	<b>107.0</b>	<b>18,855,822</b>	<b>112.8</b>
<b>EXPENDITURES</b>					
Civic	2,580,600	2,272,452	88.1	2,480,600	109.2
L A Personnel	7,732,327	6,178,109	79.9	8,416,401	136.2
L A Operations	1,950,295	2,624,980	134.6	2,168,864	82.6
L A Maintenance	410,000	233,186	56.9	2,377,111	1,019.4
TOTAL Recurrent Expenditures	12,673,222	11,308,727	89.2	15,442,976	136.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,956,754</b>	<b>5,414,365</b>	<b>183.1</b>	<b>3,412,846</b>	<b>63.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>5,260,000</b>	<b>2,199,396</b>	<b>41.8</b>	<b>6,853,262</b>	<b>311.6</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-2,303,246</b>	<b>3,214,969</b>		<b>-3,440,416</b>	
DEBT RESOLUTION REPAYMENTS	1,562,998	1,483,098	94.9	1,674,875	112.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-3,866,244</b>	<b>1,731,871</b>		<b>-5,115,291</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	TOWN HALL CONSTRUCTION	1,501,154	68
400	ROAD MAINTENANCE	527,142	24
605	GABBAGE DISPOSAL LAND	100,000	5
500	SUPPORT TO PUBLIC INSTITUTIONS	62,000	3
900	PUBLIC PIT LATRINES	9,100	0
	All Other Projects (1 projects)	0	0
<b>TOTAL</b>		2,199,396	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	PURCHASE OF MOTOR VEHICLE	1,500,000	22
400	OPENING AND GRADING OF ROADS	1,500,000	22
200	TOWN HALL	1,400,000	20
240	SUPPORT TO INSTITUTIONS	900,000	13
605	PUBLIC TOILETS	500,000	7
	All Other Projects (3 projects)	1,053,262	15
<b>TOTAL</b>		6,853,262	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	57.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	44.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	20.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	101.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	89.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	41.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	94.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 486 Meru County Council

Province: EASTERN

Summary Profile Fiscal Year 2007/2008

District: MERU

(Values in KShs)

No. of Employees:	158	No. of Councillors:	68	Business Permit Schedule:	7
Total Yearly Salaries:	30,958,186	Total Civic Costs:	14,505,419	Business Permit Base Value	300
Average/Employee:	195,938	Average/Councillor:	213,315		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	85,953,275	85,953,275	100	96,250,094	112.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	85,953,275	85,953,275	100.0	96,250,094	112.0
<b>Local Revenues</b>					
CILOR	2,187,450	750,000	34.3	2,187,450	291.7
Property Rates,	1,400,000	1,126,550	80.5	700,000	62.1
Single Business Permit	19,300,000	20,738,173	107.5	19,707,475	95.0
Market Fees	6,450,000	5,979,299	92.7	6,660,000	111.4
Others	24,975,773	16,488,985	80.7	20,438,000	123.9
Sub-Total	54,313,223	45,083,007	83.0	49,692,925	110.2
<b>TOTAL REVENUES</b>	<b>140,266,498</b>	<b>131,036,282</b>	<b>93.4</b>	<b>145,943,019</b>	<b>111.4</b>
<b>EXPENDITURES</b>					
Civic	20,278,000	14,505,419	71.5	30,549,000	210.6
L A Personnel	34,166,246	30,958,186	90.6	36,227,330	117.0
L A Operations	21,202,000	37,848,440	178.5	15,212,000	40.2
L A Maintenance	6,360,000	1,782,934	28.0	5,710,000	320.3
<b>TOTAL Recurrent Expenditures</b>	<b>82,006,246</b>	<b>85,094,979</b>	<b>103.8</b>	<b>87,698,330</b>	<b>103.1</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>58,260,252</b>	<b>45,941,303</b>	<b>78.9</b>	<b>58,244,689</b>	<b>126.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>34,050,000</b>	<b>11,589,910</b>	<b>34.0</b>	<b>51,000,000</b>	<b>440.0</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>24,210,252</b>	<b>34,351,393</b>	<b>141.9</b>	<b>7,244,689</b>	<b>21.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>9,200,000</b>	<b>9,200,000</b>	<b>100.0</b>	<b>5,700,000</b>	<b>62.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>15,010,252</b>	<b>25,151,393</b>	<b>167.6</b>	<b>1,544,689</b>	<b>6.1</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROADS GRADING	896,000	8
900	UMOJA KARIBU BOREHOLE	700,000	6
400	ROADS GRADING	500,000	4
900	IRARO W/PROJECT	497,780	4
500	MUREMBU DAY SEC SCH	397,000	3
	All Other Projects (41 projects)	8,599,130	74
	<b>TOTAL</b>	<b>11,589,910</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	TOYOTA LAND CRUISER FOR REVENUE COLLECTION	2,000,000	4
999	ONE ADM/CLERKS VEHICLE	2,000,000	4
900	NAARI/NTURUKUME WATER PIPES	1,400,000	3
245	KAMBITI DISPENSARY	1,400,000	3
900	MIKURWENE GATUNTUNE WATER PROJECT	1,400,000	3
	All Other Projects (33 projects)	42,800,000	84
	<b>TOTAL</b>	<b>51,000,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	46.9	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:	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:	103.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	34.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 491 Meru Municipal Council

Summary Profile Fiscal Year 2007/2008

District: MERU

Province: EASTERN

(Values in KShs)

No of Employees	236	No. of Councillors	12	Business Permit Schedule	12
Total Yearly Salaries	46,653,621	Total Civic Costs.	5,824,269	Business Permit Base Value	700
Average/Employee	197,685	Average/Councillor	485,356		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	31,971,686	29,094,234	91	35,907,278	123.4
Road Maintenance Levy Fund (RMLF)	4,241,537	7,784,965	183.5	19,418,738	249.4
Sub-Total	36,213,223	36,879,199	101.8	55,326,016	150.0
<b>Local Revenues</b>					
CILOR	1,413,390	750,000	53.1	1,413,390	188.5
Property Rates	6,300,000	6,875,942	109.1	7,330,000	106.6
Single Business Permit	15,000,000	14,124,500	94.2	15,000,000	106.2
Market Fees	5,000,000	9,992,950	199.9	6,980,000	69.8
Others	25,970,000	29,841,658	115.3	25,889,507	86.8
Sub-Total	53,683,390	61,585,050	114.7	56,612,897	91.9
<b>TOTAL REVENUES</b>	<b>89,896,613</b>	<b>98,464,249</b>	<b>109.5</b>	<b>111,938,913</b>	<b>113.7</b>
<b>EXPENDITURES</b>					
Civic	5,900,000	5,824,269	98.7	6,950,000	119.3
L A Personnel	40,934,605	46,653,621	114.0	46,338,487	99.3
L A Operations	15,772,000	11,979,964	76.0	20,145,000	168.2
L A Maintenance	2,580,000	1,813,293	70.3	3,365,000	185.6
<b>TOTAL Recurrent Expenditures</b>	<b>65,186,605</b>	<b>66,271,147</b>	<b>101.7</b>	<b>76,798,487</b>	<b>115.9</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>24,710,008</b>	<b>32,193,102</b>	<b>130.3</b>	<b>35,140,426</b>	<b>109.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>10,101,334</b>	<b>22,932,462</b>	<b>227.0</b>	<b>31,054,330</b>	<b>135.4</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>14,608,674</b>	<b>9,260,640</b>	<b>63.4</b>	<b>4,086,096</b>	<b>44.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>13,000,000</b>	<b>19,378,837</b>	<b>149.1</b>	<b>4,000,000</b>	<b>20.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,608,674</b>	<b>-10,118,197</b>		<b>86,096</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROADS MAINTANANCES	7,983,533	35
400	roads maintainance	7,983,533	35
300	computer server	1,768,850	8
300	COMPUTER SERVER	1,768,850	8
100	STRATEGIC PLAN	389,682	2
	All Other Projects (21 projects)	3,038,014	13
	<b>TOTAL</b>	<b>22,932,462</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	Town Planning Roads	22,454,330	72
360	Works /revenue collection vehicle	2,800,000	9
265	Provision of public toilets at Gakoromone	1,500,000	5
305	Computer services	900,000	3
505	Renovation of kaaga primary school	400,000	1
	All Other Projects (11 projects)	3,000,000	10
	<b>TOTAL</b>	<b>31,054,330</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	62.2	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	8.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	114.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	101.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	227.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	149.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 496 Meru South County Council

Province: EASTERN

Summary Profile Fiscal Year 2007/2008

District: NITHI

(Values in KShs)

No. of Employees:	58	No. of Councillors:	25	Business Permit Schedule:	9
Total Yearly Salaries:	13,279,967	Total Civic Costs:	6,313,169	Business Permit Base Value	400
Average/Employee:	228,965	Average/Councillor:	252,527		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	25,502,316	25,502,316	100	28,411,687	111.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,502,316	25,502,316	100.0	28,411,687	111.4
<b>Local Revenues</b>					
CILOR	2,770,772	750,000	27.1	2,770,772	369.4
Property Rates	100,000	105,000	105.0	1,103,288	1,050.8
Single Business Permit	3,357,673	4,823,645	143.7	3,550,000	73.6
Market Fees	2,257,672	2,033,850	90.1	2,270,000	111.6
Others	4,843,481	6,230,090	85.5	7,284,276	116.9
Sub-Total	13,329,598	13,942,585	104.6	16,978,336	121.8
<b>TOTAL REVENUES</b>	<b>38,831,914</b>	<b>39,444,901</b>	<b>101.6</b>	<b>45,390,023</b>	<b>115.1</b>
<b>EXPENDITURES</b>					
Civic	5,544,000	6,313,169	113.9	10,515,400	166.6
L A Personnel	14,443,944	13,279,967	91.9	18,768,268	141.3
L A Operations	4,300,000	5,445,723	126.6	9,925,354	182.3
L A Maintenance	600,000	337,022	56.2	4,850,000	1,439.1
TOTAL Recurrent Expenditures	24,887,944	25,375,881	102.0	44,059,022	173.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>13,943,970</b>	<b>14,069,020</b>	<b>100.9</b>	<b>1,331,001</b>	<b>9.5</b>
CAPITAL EXPENDITURES	10,056,000	7,328,934	72.9	11,080,558	151.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>3,887,970</b>	<b>6,740,086</b>	<b>173.4</b>	<b>-9,749,557</b>	
DEBT RESOLUTION REPAYMENTS	3,883,191	5,244,478	135.1	4,539,002	86.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>4,779</b>	<b>1,495,608</b>	<b>31,296.8</b>	<b>-14,288,569</b>	

Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF TIPPER	3,401,330	46
999	MAN POWER DEVELOPMENT	1,197,030	16
260	MARKETS REHABILITATION	983,820	13
900	SUPPLY OF WATER PIPES	509,715	7
255	COSNTRUCTION OF RESIDENCIAL HSES	332,505	5
	All Other Projects (6 projects)	904,534	12
	<b>TOTAL</b>	<b>7,328,934</b>	<b>100</b>

Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
505	CONSTRUCTION OF CLASSROOMS	2,550,000	23
350	PURCHASE OF LORRY / TIPPER	2,000,000	18
905	WATER PIPES	1,725,000	16
405	GRADING OF ACCESS ROADS IN 13 WARDS	1,698,053	15
200	MASONARY WALL PERIMETER FENCING	700,000	6
	All Other Projects (9 projects)	2,407,505	22
	<b>TOTAL</b>	<b>11,080,558</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.2	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:	24.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	104.6	Total Local Revenues 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:	72.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	135.1	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 501 Migori County Council  
Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: MIGORI

(Values in KShs)

No of Employees	121	No of Councillors	48	Business Permit Schedule	9
Total Yearly Salaries	20,730,517	Total Civic Costs	6,740,676	Business Permit Base Value	400
Average/Employee	171,327	Average/Councillor	140,431		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	57,406,950	53,531,981	93	64,208,115	119.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	57,406,950	53,531,981	93.2	64,208,115	119.9
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	225,800	258,400	114.4	250,000	96.7
Single Business Permit	3,000,000	2,524,360	84.1	3,228,000	127.9
Market Fees	5,975,639	3,882,365	65.0	1,550,000	39.9
Others	8,230,275	7,515,929	55.6	13,523,349	179.9
Sub-Total	17,431,714	14,181,054	81.4	18,551,349	130.8
<b>TOTAL REVENUES</b>	<b>74,838,664</b>	<b>67,713,035</b>	<b>90.5</b>	<b>82,759,464</b>	<b>122.2</b>
<b>EXPENDITURES</b>					
Civic	9,476,400	6,740,676	71.1	12,173,440	180.6
L A Personnel	25,490,795	20,730,517	81.3	27,181,884	131.1
L A Operations	8,450,000	10,934,050	129.4	10,490,000	95.9
L A Maintenance	2,830,000	5,676,370	200.6	6,210,000	109.4
TOTAL Recurrent Expenditures	46,247,195	44,081,613	95.3	56,055,324	127.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>28,591,469</b>	<b>23,631,422</b>	<b>82.7</b>	<b>26,704,140</b>	<b>113.0</b>
CAPITAL EXPENDITURES	20,400,000	13,956,369	68.4	21,131,950	151.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>8,191,469</b>	<b>9,675,053</b>	<b>118.1</b>	<b>5,572,190</b>	<b>57.6</b>
DEBT RESOLUTION REPAYMENTS	7,983,867	10,663,194	133.6	8,275,946	77.6
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>207,602</b>	<b>-988,141</b>		<b>-2,703,756</b>	<b>273.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Purchase of Motor van	3,860,250	28
400	Cess Roads rehabilitation	2,473,843	18
400	Kawata Magina Road Construction	2,100,000	15
200	Office Renovation	759,100	5
500	Owiro Pri. School Construction	222,935	2
	All Other Projects (43 projects)	4,540,241	33
<b>TOTAL</b>		13,956,369	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
350	PURCHASE MOTOR GRADER	20,500,000	97
900	KAM OIOT OVERHAUL	631,950	3
		0	0
		0	0
		0	0
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		21,131,950	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	52.5	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	15.3	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	95.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	68.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	133.6	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 506 Migori Municipal Council**

Province: NYANZA

**Summary Profile Fiscal Year 2007/2008**

District: MIGORI

(Values in KShs)

No. of Employees:	132	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	29,138,541	Total Civic Costs:	3,201,860	Business Permit Base Value	500
Average/Employee:	220,747	Average/Councillor:	400,233		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	26,670,627	26,670,626	100	29,901,089	112.1
Road Maintenance Levy Fund (RMLF)	3,351,641	3,351,643	100.0	14,605,181	435.8
Sub-Total	30,022,268	30,022,269	100.0	44,506,270	148.2
<b>Local Revenues</b>					
CILOR	48,000	0	0.0	48,000	0.0
Property Rates	1,860,600	955,615	51.4	1,338,066	140.0
Single Business Permit	5,416,500	3,856,253	71.2	6,028,850	156.3
Market Fees	8,293,764	6,553,380	79.0	9,130,538	139.3
Others	9,338,731	10,903,910	117.8	9,259,993	84.9
Sub-Total	24,957,595	22,269,158	89.2	25,805,447	115.9
<b>TOTAL REVENUES</b>	<b>54,979,863</b>	<b>52,291,427</b>	<b>95.1</b>	<b>70,311,717</b>	<b>134.5</b>
<b>EXPENDITURES</b>					
Civic	4,693,250	3,201,860	68.2	4,746,800	148.3
L A Personnel	32,213,699	29,138,541	90.5	34,127,557	117.1
L A Operations	7,713,953	1,335,408	17.3	5,799,600	434.3
L A Maintenance	3,948,598	860,370	21.8	1,406,400	163.5
TOTAL Recurrent Expenditures	48,569,500	34,536,179	71.1	46,080,357	133.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,410,363</b>	<b>17,755,248</b>	<b>277.0</b>	<b>24,231,360</b>	<b>136.5</b>
CAPITAL EXPENDITURES	15,415,000	9,442,670	61.3	27,576,761	292.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-9,004,637</b>	<b>8,312,578</b>		<b>-3,345,401</b>	
DEBT RESOLUTION REPAYMENTS	5,253,268	14,833,215	282.4	8,838,500	59.6
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-14,257,905</b>	<b>-6,520,637</b>	<b>45.7</b>	<b>-12,183,901</b>	<b>186.9</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	Rehabilitation of Suna Marindi Market	3,493,217	37
350	Purchase of Motor Vehicle	2,000,000	21
500	Oruba- Mili-Nam -Kik	932,863	10
500	Gilly - OMB-KAD-NYAMWA	845,440	9
500	Health CNT-ARO-WASO	467,500	5
	All Other Projects (20 projects)	1,703,650	18
<b>TOTAL</b>		<b>9,442,670</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
265	Rehabilitation of Suna Marindi Market	3,000,000	11
805	Old Town Post Office Pebo S.S	2,050,000	7
805	Girango -wuoth Ogik- Kehancha Rd.	2,013,000	7
360	Purchase of Motor Vehicle	2,000,000	7
805	Nyamware -Mapera Road	1,920,000	7
	All Other Projects (24 projects)	16,593,761	60
<b>TOTAL</b>		<b>27,576,761</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	57.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	48.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	89.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	71.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	61.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	282.4	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 511 Molo Town Council**

Province: RIFT VALLEY

**Summary Profile Fiscal Year 2007/2008**

District: NAKURU

(Values in KShs)

No. of Employees:	60	No. of Councillors:	10	Business Permit Schedule:	11
Total Yearly Salaries:	11,845,242	Total Civic Costs:	2,872,263	Business Permit Base Value:	600
Average/Employee:	197,421	Average/Councillor:	287,226		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	28,300,026	28,300,026	100	31,667,304	111.9
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	28,300,026	29,300,026	103.5	32,667,304	111.5
<b>Local Revenues</b>					
CILOR	72,794	100,000	137.4	71,535	71.5
Property Rates	1,072,415	1,999,759	186.5	1,528,780	78.4
Single Business Permit	4,213,000	3,636,000	86.3	3,340,000	91.9
Market Fees	1,920,000	1,545,510	80.5	1,525,760	98.7
Others	7,331,614	6,318,390	100.3	6,298,090	99.7
Sub-Total	14,809,823	13,599,859	93.1	12,764,165	93.9
<b>TOTAL REVENUES</b>	<b>42,909,849</b>	<b>42,899,885</b>	<b>100.0</b>	<b>45,431,469</b>	<b>105.9</b>
<b>EXPENDITURES</b>					
Civic	2,632,000	2,872,263	109.1	3,831,800	133.4
L A Personnel	12,945,562	11,845,242	91.5	15,085,924	127.4
L A Operations	2,894,700	4,964,680	171.5	4,512,000	90.9
L A Maintenance	478,700	414,885	86.7	609,000	146.8
TOTAL Recurrent Expenditures	18,950,962	20,097,070	106.0	24,038,724	119.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>23,958,887</b>	<b>22,802,615</b>	<b>95.2</b>	<b>21,392,745</b>	<b>93.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>12,306,741</b>	<b>10,328,496</b>	<b>83.9</b>	<b>12,350,248</b>	<b>119.6</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>11,652,146</b>	<b>12,474,119</b>	<b>107.1</b>	<b>9,042,497</b>	<b>72.6</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>9,595,932</b>	<b>9,241,112</b>	<b>96.3</b>	<b>5,817,595</b>	<b>63.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,056,214</b>	<b>3,233,007</b>	<b>167.2</b>	<b>3,224,902</b>	<b>99.7</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	motorvehicle	1,566,492	15
500	Grading and Murrarning	1,450,000	14
500	Classroom/Toilet block-Turi North	650,000	6
999	Land acquisition	600,000	6
900	Chesoan water project	592,890	6
	All Other Projects (16 projects)	5,469,114	53
<b>TOTAL</b>		<b>10,328,496</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
320	Motor vehicle	1,800,000	15
240	Sachangwan health centre	600,000	5
240	Chiefs Office/Toilet	500,000	4
605	Cleansing of Township	500,000	4
800	Grading and murrarning	500,000	4
	All Other Projects (27 projects)	8,450,248	68
<b>TOTAL</b>		<b>12,350,248</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	49.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	36.2	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:	93.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	106.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	83.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	96.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 516 Mombasa Municipal Council

Province: COAST

Summary Profile Fiscal Year 2007/2008

District: MOMBASA

(Values in KShs)

No. of Employees:	3,012	No. of Councillors:	33	Business Permit Schedule:	13
Total Yearly Salaries:	788,021,829	Total Civic Costs:	24,299,341	Business Permit Base Value	850
Average/Employee:	261,627	Average/Councillor:	736,344		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	476,327,652	476,327,652	100	537,654,357	112.9
Road Maintenance Levy Fund (RMLF)	83,024,152	203,014,152	244.5	319,524,177	157.4
Sub-Total	559,351,804	679,341,804	121.5	857,178,534	126.2
<b>Local Revenues</b>					
CILOR	31,676,778	25,000,000	78.9	31,676,778	126.7
Property Rates	460,311,200	599,172,010	130.2	600,022,000	100.1
Single Business Permit	165,002,185	232,859,046	141.1	193,647,998	83.2
Market Fees	94,172,989	103,462,703	109.9	99,740,255	96.4
Others	283,228,879	221,995,156	90.7	244,636,550	110.2
Sub-Total	1,034,392,031	1,182,488,915	114.3	1,169,723,581	98.9
<b>TOTAL REVENUES</b>	<b>1,593,743,835</b>	<b>1,861,830,719</b>	<b>116.8</b>	<b>2,026,902,115</b>	<b>108.9</b>
<b>EXPENDITURES</b>					
Civic	29,432,740	24,299,341	82.6	41,369,800	170.3
L A Personnel	769,577,624	788,021,829	102.4	823,482,681	104.5
L A Operations	255,726,758	364,889,378	142.7	304,228,813	83.4
L A Maintenance	140,680,503	68,327,904	48.6	483,837,706	708.1
TOTAL Recurrent Expenditures	1,195,417,625	1,245,538,452	104.2	1,652,919,000	132.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>398,326,210</b>	<b>616,292,267</b>	<b>154.7</b>	<b>373,983,115</b>	<b>60.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>137,157,980</b>	<b>204,899,474</b>	<b>149.4</b>	<b>431,488,177</b>	<b>210.6</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>261,168,230</b>	<b>411,392,793</b>	<b>157.5</b>	<b>-57,505,062</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>257,460,697</b>	<b>494,603,916</b>	<b>192.1</b>	<b>260,000,000</b>	<b>52.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>3,707,533</b>	<b>-83,211,123</b>		<b>-317,505,062</b>	<b>381.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Periodic Maitenance (Nkurumah & treasury sq)	15,050,681	7
400	Routine periodic maitenance & spot manitenance works cluster	11,807,242	6
400	Periodic Maitenance ( Mwembe Tayari & Ishara rds)	9,664,731	5
400	Routine Periodic Maitenance MCM KRB/02/2007	7,301,790	4
400	Routine periodic maintenance & spot maintenance works cluster	6,773,472	3
	All Other Projects (81 projects)	154,301,558	75
	<b>TOTAL</b>	<b>204,899,474</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
123	Roads Projects	319,524,177	74
250	Scheme Housing Development	10,000,000	2
350	Purchase of 2 No. 10 Tons Lorries	6,400,000	1
355	7 Tonnes Tipper Lorry	6,000,000	1
220	Rehabilitation of Jomo Kenyatta Public Beach	4,507,764	1
	All Other Projects (44 projects)	85,056,236	20
	<b>TOTAL</b>	<b>431,488,177</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	60.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	2.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	114.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	104.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	149.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	192.1	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 521 Mount Elgon County Council**

Province: WESTERN

**Summary Profile Fiscal Year 2007/2008**

District: MOUNT  
ELGON

(Values in KShs)

No of Employees:	26	No of Councillors	21	Business Permit Schedule	7
Total Yearly Salaries:	9,326,414	Total Civic Costs	5,139,666	Business Permit Base Value	300
Average/Employee	358,708	Average/Councillor	244,746		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	27,675,652	27,675,652	100	30,878,575	111.6
Road Maintenance Levy Fund (RMLF)	1,461,800	2,523,757	172.6	0	0.0
Sub-Total	29,137,452	30,199,409	103.6	30,878,575	102.2
<b>Local Revenues</b>					
CILOR	1,115,470	2,000,000	179.3	1,115,470	55.8
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,500,000	382,600	25.5	1,090,000	284.9
Market Fees	1,000,000	684,561	68.5	1,192,411	174.2
Others	4,350,000	2,076,879	58.5	3,550,000	170.9
Sub-Total	7,965,470	5,144,040	64.6	6,947,881	135.1
<b>TOTAL REVENUES</b>	<b>37,102,922</b>	<b>35,343,449</b>	<b>95.3</b>	<b>37,826,456</b>	<b>107.0</b>
<b>EXPENDITURES</b>					
Civic	4,753,000	5,139,666	108.1	7,642,000	148.7
L A Personnel	10,405,181	9,326,414	89.6	12,258,025	131.4
L A Operations	4,596,258	8,470,065	184.3	6,169,000	72.8
L A Maintenance	6,246,077	1,322,664	21.2	2,203,400	166.6
TOTAL Recurrent Expenditures	26,000,516	24,258,809	93.3	28,272,425	116.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>11,102,406</b>	<b>11,084,640</b>	<b>99.8</b>	<b>9,554,031</b>	<b>86.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>9,271,223</b>	<b>7,719,570</b>	<b>83.3</b>	<b>12,042,644</b>	<b>156.0</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>1,831,183</b>	<b>3,365,070</b>	<b>183.8</b>	<b>-2,488,613</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,733,934</b>	<b>1,545,580</b>	<b>89.1</b>	<b>838,304</b>	<b>54.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>97,249</b>	<b>1,819,490</b>	<b>1,871.0</b>	<b>-3,326,917</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	KAPKATENY-CHEPTONON ROAD	2,233,900	29
255	HOUSING EXPANSION	1,938,000	25
350	MOTOR VEHICLE	1,500,000	19
999	TEA AND TREE NURSERY	514,543	7
400	SOIN-CHEMA ROAD	418,266	5
	All Other Projects (4 projects)	1,114,861	14
<b>TOTAL</b>		<b>7,719,570</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
250	CONSTRUCTION OF GUEST HOUSE	3,000,000	25
901	KAPKATENY-CHEPTONON ROAD REHABILITATION	2,200,000	18
900	COMPUTERISATION AND NETWORKING	1,242,644	10
904	PURCHASE OF LAND	1,000,000	8
500	KIPCHIRIA ECD CLASSROOM	550,000	5
	All Other Projects (12 projects)	4,050,000	34
<b>TOTAL</b>		<b>12,042,644</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	43.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	27.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	21.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	64.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	93.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	83.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	89.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

(Values in KShs)

No. of Employees:	26	No. of Councillors:	20	Business Permit Schedule:	8
Total Yearly Salaries:	5,656,932	Total Civic Costs:	6,871,528	Business Permit Base Value	350
Average/Employee:	217,574	Average/Councillor:	343,576		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	18,278,054	18,278,054	100	20,390,845	111.6
Road Maintenance Levy Fund (RMLF)	795,732	3,882,368	487.9	0	0.0
Sub-Total	19,073,786	22,160,422	116.2	20,390,845	92.0
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,900,000	1,494,523	78.7	2,090,000	139.8
Market Fees	738,503	7,644,228	1,035.1	800,000	10.5
Others	16,971,269	9,888,046	76.3	12,952,931	131.0
Sub-Total	19,609,772	19,026,797	97.0	15,842,931	83.3
<b>TOTAL REVENUES</b>	<b>38,683,558</b>	<b>41,187,219</b>	<b>106.5</b>	<b>36,233,776</b>	<b>88.0</b>
<b>EXPENDITURES</b>					
Civic	8,950,000	6,871,528	76.8	10,520,000	153.1
L A Personnel	10,293,519	5,656,932	55.0	10,258,171	181.3
L A Operations	5,390,000	5,047,728	93.6	5,373,600	106.5
L A Maintenance	1,890,000	2,490,289	131.8	2,800,000	112.4
<b>TOTAL Recurrent Expenditures</b>	<b>26,523,519</b>	<b>20,066,477</b>	<b>75.7</b>	<b>28,951,771</b>	<b>144.3</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>12,160,039</b>	<b>21,120,742</b>	<b>173.7</b>	<b>7,282,005</b>	<b>34.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>8,241,277</b>	<b>14,199,126</b>	<b>172.3</b>	<b>7,952,430</b>	<b>56.0</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>3,918,762</b>	<b>6,921,616</b>	<b>176.6</b>	<b>-670,425</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,900,000</b>	<b>5,277,488</b>	<b>135.3</b>	<b>7,246,755</b>	<b>137.3</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>18,762</b>	<b>1,644,128</b>	<b>8,762.8</b>	<b>-7,917,180</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	Market stall extension	3,520,000	25
400	Road maintainance	3,152,961	22
500	Cons. Sololo Technical School	3,133,214	22
350	Purchase of a Tractor	2,686,225	19
240	Manyatta Dispensary	484,480	3
	All Other Projects (3 projects)	1,222,246	9
	<b>TOTAL</b>	<b>14,199,126</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
910	COMPLETION OF STALL PROJECTS	800,000	10
909	DEVELOP OLD LIVESTOCK MARKET	700,012	9
911	ROAD MAINTENANCE	679,306	9
913	REVIEW OF STRATEGIC PLAN	650,000	8
906	COMPLETION OF MANYATTA DISPENSARY	600,000	8
	All Other Projects (9 projects)	4,523,112	57
	<b>TOTAL</b>	<b>7,952,430</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	55.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	37.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	34.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	97.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	75.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	172.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	135.3	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	46	No. of Councillors:	8	Business Permit Schedule:	7
Total Yearly Salaries:	5,526,026	Total Civic Costs:	1,076,195	Business Permit Base Value	300
Average/Employee:	120,131	Average/Councillor:	134,524		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	8,046,780	8,046,780	100	8,864,740	110.2
Road Maintenance Levy Fund (RMLF)	1,009,214	679,306	67.3	1,358,612	200.0
Sub-Total	9,055,994	8,726,086	96.4	10,223,352	117.2
<b>Local Revenues</b>					
CILOR	50,100	0	0.0	50,100	0.0
Property Rates	466,824	143,678	30.8	140,635	97.9
Single Business Permit	3,334,215	4,256,265	127.7	3,731,334	87.7
Market Fees	1,470,000	1,446,940	98.4	1,254,374	86.7
Others	987,786	1,978,393	94.4	2,094,952	105.9
Sub-Total	6,308,925	7,825,278	124.0	7,271,395	92.9
<b>TOTAL REVENUES</b>	<b>15,364,919</b>	<b>16,551,362</b>	<b>107.7</b>	<b>17,494,747</b>	<b>105.7</b>
<b>EXPENDITURES</b>					
Civic	1,223,500	1,076,195	88.0	1,941,200	180.4
L A Personnel	8,735,839	5,526,026	63.3	12,201,802	220.8
L A Operations	3,601,275	2,442,882	67.8	4,663,006	190.9
L A Maintenance	138,244	121,542	87.9	2,833,800	2,331.5
<b>TOTAL Recurrent Expenditures</b>	<b>13,698,858</b>	<b>9,166,645</b>	<b>66.9</b>	<b>21,639,808</b>	<b>238.1</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>1,666,061</b>	<b>7,384,717</b>	<b>443.2</b>	<b>-4,145,061</b>	
<b>CAPITAL EXPENDITURES</b>	<b>3,000,000</b>	<b>2,291,215</b>	<b>76.4</b>	<b>3,799,200</b>	<b>165.8</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>-1,333,939</b>	<b>5,093,502</b>		<b>-7,944,261</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,060,545</b>	<b>6,434,055</b>	<b>210.2</b>	<b>4,899,000</b>	<b>78.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-4,394,484</b>	<b>-1,340,553</b>	<b>30.5</b>	<b>-12,843,261</b>	<b>958.1</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	GRADING OF ROADS	1,668,223	73
500	CONSTR. OF C/ROOM SILANGA SEC. SCH	156,237	7
240	COMPLETION OF NTHUNGUNI DISPEN	149,845	7
240	DARANJANI DISPENSARY LAND PURCHASE	80,000	3
999	SLUM UPGRADING	61,610	3
	All Other Projects (5 projects)	175,300	8
	<b>TOTAL</b>	<b>2,291,215</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	REPAIR OF ROADS WITHIN MTITO ANDEI CBD	1,699,200	45
200	CONSTRUCTION OF COUNCIL OFFICES PHASE 1	1,200,000	32
260	CONSTRUCTION OF MARKET SHEDS	225,000	6
999	CONSTRUCTION OF A BRIDGE AT KWA KYALO	225,000	6
245	REHABILITATION OF IVINGONI DIPENSARY PHASE 11	225,000	6
	All Other Projects (3 projects)	225,000	6
	<b>TOTAL</b>	<b>3,799,200</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	59.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	31.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	11.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	124.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	66.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	76.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	210.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

(Values in KShs)

No. of Employees:	45	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	8,548,887	Total Civic Costs:	1,981,760	Business Permit Base Value	350
Average/Employee:	189,975	Average/Councillor:	247,720		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	14,273,136	14,273,135	100	15,898,894	111.4
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	14,273,136	15,273,135	107.0	16,898,894	110.6
<b>Local Revenues</b>					
CILOR	50,343	750,000	1,489.8	50,343	6.7
Property Rates	545,707	617,747	113.2	940,786	152.3
Single Business Permit	1,049,675	1,090,500	103.9	1,899,380	174.2
Market Fees	1,417,361	1,311,960	92.6	1,479,430	112.8
Others	4,896,421	7,453,471	133.6	5,577,404	74.8
Sub-Total	7,959,507	11,223,678	141.0	9,947,343	88.6
<b>TOTAL REVENUES</b>	<b>22,232,643</b>	<b>26,496,813</b>	<b>119.2</b>	<b>26,846,237</b>	<b>101.3</b>
<b>EXPENDITURES</b>					
Civic	3,184,000	1,981,760	62.2	3,336,000	168.3
L A Personnel	8,377,519	8,548,887	102.0	9,515,319	111.3
L A Operations	3,570,000	3,502,839	98.1	3,930,000	112.2
L A Maintenance	1,913,000	1,391,590	72.7	1,260,000	90.5
TOTAL Recurrent Expenditures	17,044,519	15,425,076	90.5	18,041,319	117.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,188,124</b>	<b>11,071,737</b>	<b>213.4</b>	<b>8,804,918</b>	<b>79.5</b>
CAPITAL EXPENDITURES	4,000,000	6,518,938	163.0	6,885,141	105.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,188,124</b>	<b>4,552,799</b>	<b>383.2</b>	<b>1,919,777</b>	<b>42.2</b>
DEBT RESOLUTION REPAYMENTS	1,171,475	3,390,884	289.5	1,902,075	56.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>16,649</b>	<b>1,161,915</b>	<b>6,979.1</b>	<b>17,702</b>	<b>1.5</b>

## Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF LANDROVER	3,285,862	50
400	ROAD WORKS	1,939,894	30
999	SURVEY WORKS	636,690	10
100	STRATEGIC PLAN	263,400	4
240	LASDAP - GOD NYITHINDO DISP.	220,750	3
	All Other Projects (2 projects)	172,342	3
	<b>TOTAL</b>	<b>6,518,938</b>	<b>100</b>

## Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
400	ROAD MAINTENANCE	2,164,800	31
200	SOCIAL HALL CONSTRUCTION	2,000,000	29
900	PURCHASE OF MOTOR - VEHICLE	1,720,341	25
905	WATER SPRING PROTECTION	250,000	4
240	CLASSROOM CONSTRUCTION - MNARA SECONDARY	250,000	4
	All Other Projects (3 projects)	500,000	7
	<b>TOTAL</b>	<b>6,885,141</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	54.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	141.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	90.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	163.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	289.5	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 541 Mumias Municipal Council**

Province: WESTERN

Summary Profile Fiscal Year 2007/2008

District: KAKAMEGA

(Values in KShs)

No. of Employees:	111	No. of Councillors:	10	Business Permit Schedule:	11
Total Yearly Salaries:	33,596,862	Total Civic Costs:	3,574,399	Business Permit Base Value	600
Average/Employee:	302,674	Average/Councillor:	357,440		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	36,882,453	36,882,453	100	41,376,316	112.2
Road Maintenance Levy Fund (RMLF)	2,037,918	1,018,959	50.0	14,896,769	1,462.0
Sub-Total	38,920,371	37,901,412	97.4	56,273,085	148.5
<b>Local Revenues</b>					
CILOR	230,304	305,000	132.4	230,304	75.5
Property Rates	1,625,716	3,641,923	224.0	3,618,713	99.4
Single Business Permit	4,150,000	4,516,100	108.8	6,218,400	137.7
Market Fees	6,130,000	4,814,650	78.5	7,442,833	154.6
Others	12,007,000	21,992,079	146.6	15,003,163	68.2
Sub-Total	24,143,020	35,269,752	146.1	32,513,413	92.2
TOTAL REVENUES	63,063,391	73,171,164	116.0	88,786,498	121.3
<b>EXPENDITURES</b>					
Civic	4,179,000	3,574,399	85.5	5,583,400	156.2
L A Personnel	33,632,286	33,596,862	99.9	38,817,525	115.5
L A Operations	9,180,000	9,921,458	108.1	8,075,667	81.4
L A Maintenance	3,159,918	1,714,129	54.2	18,820,961	1,098.0
TOTAL Recurrent Expenditures	50,151,204	48,806,848	97.3	71,297,553	146.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>12,912,187</b>	<b>24,364,316</b>	<b>188.7</b>	<b>17,488,945</b>	<b>71.8</b>
CAPITAL EXPENDITURES	15,600,000	9,454,484	60.6	16,136,800	170.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-2,687,813</b>	<b>14,909,832</b>		<b>1,352,145</b>	<b>9.1</b>
DEBT RESOLUTION REPAYMENTS	6,306,339	13,064,838	207.2	8,878,650	68.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-8,994,152</b>	<b>1,844,994</b>		<b>-7,526,505</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	Construction of Townhall	2,489,146	26
260	Construction of Modern market	850,000	9
100	Preparation of Strategic/Physical Plan	789,490	8
240	Construction of Kamashia Clinic	464,500	5
510	Construction of St. Elizabeth Lureko Girls Sch	400,000	4
	All Other Projects (63 projects)	4,461,348	47
<b>TOTAL</b>		9,454,484	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	Construction of Modern Market	2,636,800	16
200	Construction of Town Hall	2,000,000	12
999	Preparation of Physical Plan /Valuation Roll	2,000,000	12
300	Computerization/training	1,500,000	9
250	Completion of Ichinga Health Centre	700,000	4
	All Other Projects (25 projects)	7,300,000	45
<b>TOTAL</b>		16,136,800	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	57.5	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:	7.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	146.1	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:	60.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	207.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 546 Muranga County Council

Province: CENTRAL

Summary Profile Fiscal Year 2007/2008

District: MURANG'A

(Values in KShs)

No. of Employees:	196	No. of Councillors:	20	Business Permit Schedule:	10
Total Yearly Salaries:	42,290,194	Total Civic Costs:	9,743,117	Business Permit Base Value	500
Average/Employee:	215,766	Average/Councillor:	487,156		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	54,238,144	54,238,144	100	60,630,646	111.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	54,238,144	54,238,144	100.0	60,630,646	111.8
<b>Local Revenues</b>					
CILOR	533,260	300,000	56.3	533,260	177.8
Property Rates	0	0	0.0	0	0.0
Single Business Permit	5,000,000	15,479,800	309.6	15,711,733	101.5
Market Fees	0	4,860,790	0.0	4,000,000	82.3
Others	36,405,000	33,043,905	97.1	34,040,000	103.0
Sub-Total	41,938,260	53,684,495	128.0	54,284,993	101.1
<b>TOTAL REVENUES</b>	<b>96,176,404</b>	<b>107,922,639</b>	<b>112.2</b>	<b>114,915,639</b>	<b>106.5</b>
<b>EXPENDITURES</b>					
Civic	9,632,600	9,743,117	101.1	16,789,200	172.3
L A Personnel	41,877,434	42,290,194	101.0	40,943,215	96.8
L A Operations	14,194,000	18,611,809	131.1	17,013,000	91.4
L A Maintenance	2,400,000	5,515,761	229.8	11,300,000	204.9
TOTAL Recurrent Expenditures	68,104,034	76,160,881	111.8	86,045,415	113.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>28,072,370</b>	<b>31,761,758</b>	<b>113.1</b>	<b>28,870,224</b>	<b>90.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>18,300,000</b>	<b>9,353,843</b>	<b>51.1</b>	<b>17,300,000</b>	<b>185.0</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>9,772,370</b>	<b>22,407,915</b>	<b>229.3</b>	<b>11,570,224</b>	<b>51.6</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>12,235,037</b>	<b>13,224,461</b>	<b>108.1</b>	<b>16,491,083</b>	<b>124.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-2,462,667</b>	<b>9,183,454</b>		<b>-4,920,859</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Motor Vehicle	3,215,000	34
900	Kambirwa Water Project	1,789,248	19
300	Computerization	1,044,000	11
400	Spares for Grader	526,640	6
400	Gakurwe Kahiga - ini Road	348,450	4
	All Other Projects (33 projects)	2,430,505	26
	<b>TOTAL</b>	<b>9,353,843</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	PURCHASE OF THE CIVIC VEHICLE	2,500,000	14
405	REHABILITATION OF PLANTS & MACHINERY	1,800,000	10
405	ROAD GRADING	1,000,000	6
400	PURCHASE OF LAND DUMPING SITE	500,000	3
405	PURCHASE OF MOTORBIKES	500,000	3
	All Other Projects (46 projects)	11,000,000	64
	<b>TOTAL</b>	<b>17,300,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	59.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.1	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:	128.0	Total Local Revenues 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:	51.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	108.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 551 Murang'a Municipal Council

Province: CENTRAL

Summary Profile Fiscal Year 2007/2008

District: MURANG'A

(Values in KShs)

No of Employees	0	No of Councillors	9	Business Permit Schedule	10
Total Yearly Salaries	35,983,573	Total Civic Costs	4,260,388	Business Permit Base Value	500
Average/Employee	0	Average/Councillor	473,376		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	11,685,099	11,685,099	100	12,982,165	111.1
Road Maintenance Levy Fund (RMLF)	2,631,683	5,041,059	191.6	7,447,570	147.7
Sub-Total	14,316,782	16,726,158	116.8	20,429,735	122.1
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	4,000,000	6,190,443	154.8	5,500,000	88.8
Single Business Permit	6,242,000	7,420,500	118.9	8,550,000	115.2
Market Fees	3,480,000	4,580,825	131.6	4,820,000	105.2
Others	23,713,674	34,698,112	128.1	27,087,353	78.1
Sub-Total	37,435,674	52,889,880	141.3	45,957,353	86.9
<b>TOTAL REVENUES</b>	<b>51,752,456</b>	<b>69,616,038</b>	<b>134.5</b>	<b>66,387,088</b>	<b>95.4</b>
<b>EXPENDITURES</b>					
Civic	5,268,000	4,260,388	80.9	6,337,200	148.7
L A Personnel	33,250,075	35,983,573	108.2	31,564,307	87.7
L A Operations	26,476,691	14,208,511	53.7	17,068,726	120.1
L A Maintenance	5,642,742	2,323,040	41.2	12,939,840	557.0
TOTAL Recurrent Expenditures	70,637,508	56,775,512	80.4	67,910,073	119.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-18,885,052</b>	<b>12,840,526</b>		<b>-1,522,985</b>	
CAPITAL EXPENDITURES	3,396,000	11,956,768	352.1	7,382,165	61.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-22,281,052</b>	<b>883,758</b>		<b>-8,905,150</b>	
DEBT RESOLUTION REPAYMENTS	0	3,356,555	0.0	5,600,000	166.8
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-22,281,052</b>	<b>-2,472,797</b>	<b>11.1</b>	<b>-14,505,150</b>	<b>586.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Roads Rehabilitation	3,492,911	29
350	Motor vehicle	2,253,000	19
300	Computers	1,749,000	15
500	Parking bays	601,500	5
260	Fencing Mukuyu Market	532,730	4
	All Other Projects (12 projects)	3,327,627	28
	<b>TOTAL</b>	<b>11,956,768</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
800	MURRAMING OF CARPARKS	1,000,000	14
365	PURCHASE OF TRAILERS	1,000,000	14
100	VALUATION ROLL	1,000,000	14
450	PAVEMENTS CONSTRUCTION	566,000	8
200	COMPLETION OF OFFICES	500,000	7
	All Other Projects (14 projects)	3,316,165	45
	<b>TOTAL</b>	<b>7,382,165</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	52.0	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	7.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	141.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	80.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	352.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 556 Mwingi County Council

Province: EASTERN

Summary Profile Fiscal Year 2007/2008

District: MWINGI

(Values in KShs)

No. of Employees:	45	No. of Councillors:	36	Business Permit Schedule:	8
Total Yearly Salaries:	11,371,444	Total Civic Costs:	8,083,896	Business Permit Base Value	350
Average/Employee:	252,699	Average/Councillor:	224,553		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	42,498,871	42,498,870	100	47,471,051	111.7
Road Maintenance Levy Fund (RMLF)	1,507,532	2,523,757	167.4	0	0.0
Sub-Total	44,006,403	45,022,627	102.3	47,471,051	105.4
<b>Local Revenues</b>					
CILOR	407,626	430,147	105.5	878,713	204.3
Property Rates	0	0	0.0	0	0.0
Single Business Permit	7,608,620	8,880,718	116.7	8,492,741	95.6
Market Fees	4,248,077	5,158,933	121.4	4,707,060	91.2
Others	2,645,492	11,409,324	537.6	2,122,467	18.6
Sub-Total	14,909,815	25,879,122	173.6	16,200,981	62.6
<b>TOTAL REVENUES</b>	<b>58,916,218</b>	<b>70,901,749</b>	<b>120.3</b>	<b>63,672,032</b>	<b>89.8</b>
<b>EXPENDITURES</b>					
Civic	8,020,745	8,083,896	100.8	15,091,800	186.7
L A Personnel	12,633,081	11,371,444	90.0	16,333,783	143.6
L A Operations	15,829,274	9,340,070	59.0	10,950,019	117.2
L A Maintenance	2,878,500	1,815,569	63.1	3,250,000	179.0
<b>TOTAL Recurrent Expenditures</b>	<b>39,361,600</b>	<b>30,610,979</b>	<b>77.8</b>	<b>45,625,602</b>	<b>149.0</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>19,554,618</b>	<b>40,290,770</b>	<b>206.0</b>	<b>18,046,430</b>	<b>44.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>7,250,000</b>	<b>7,175,442</b>	<b>99.0</b>	<b>15,448,189</b>	<b>215.3</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>12,304,618</b>	<b>33,115,328</b>	<b>269.1</b>	<b>2,598,241</b>	<b>7.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>200,900</b>	<b>5,365,297</b>	<b>2,670.6</b>	<b>2,331,412</b>	<b>43.5</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>12,103,718</b>	<b>27,750,031</b>	<b>229.3</b>	<b>266,829</b>	<b>1.0</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
300	AUTOMATION	480,820	7
300	AUTOMATION	480,820	7
500	MANGUU PRIMARY SCHOOL	419,650	6
500	MANGUU PRI. SCHOOL	419,650	6
500	KYOME GIRLSEC. SCH. LIBRARY	345,000	5
	All Other Projects (27 projects)	5,029,502	70
	<b>TOTAL</b>	<b>7,175,442</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
205	OFFICE CHAMBER CONSTRUCTION	1,966,811	13
900	KANYULULU- WATER PROJECTS	1,062,500	7
900	KAKUNIKE BOREHOLE	962,500	6
900	MWINGI GAME RESERVE(KORA)	766,378	5
260	MARKET FENCING	700,000	5
	All Other Projects (20 projects)	9,990,000	65
	<b>TOTAL</b>	<b>15,448,189</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	14.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	173.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	77.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	99.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	2,670.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 561 Mwingi Town Council

Province: EASTERN

Summary Profile Fiscal Year 2007/2008

District: MWINGI

(Values in KShs)

No of Employees	35	No of Councillors	8	Business Permit Schedule	6
Total Yearly Salaries	9,180,901	Total Civic Costs	2,745,626	Business Permit Base Value	250
Average/Employee	262,311	Average/Councillor	343,203		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	18,667,385	18,667,385	100	20,805,781	111.5
Road Maintenance Levy Fund (RMLF)	0	100,000	0.0	1,000,000	1,000.0
Sub-Total	18,667,385	18,767,385	100.5	21,805,781	116.2
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,321,129	4,889,796	147.2	4,805,065	98.3
Market Fees	3,894,453	2,428,395	62.4	4,570,809	188.2
Others	3,217,546	4,226,831	84.0	5,032,696	119.1
Sub-Total	10,433,128	11,545,022	110.7	14,408,570	124.8
<b>TOTAL REVENUES</b>	<b>29,100,513</b>	<b>30,312,407</b>	<b>104.2</b>	<b>36,214,351</b>	<b>119.5</b>
<b>EXPENDITURES</b>					
Civic	2,470,000	2,745,626	111.2	2,784,800	101.4
L A Personnel	11,717,714	9,180,901	78.4	12,566,281	136.9
L A Operations	6,601,458	8,411,438	127.4	7,952,413	94.5
L A Maintenance	1,150,550	1,940,409	168.7	1,269,105	65.4
TOTAL Recurrent Expenditures	21,939,722	22,278,374	101.5	24,572,599	110.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>7,160,791</b>	<b>8,034,033</b>	<b>112.2</b>	<b>11,641,752</b>	<b>144.9</b>
CAPITAL EXPENDITURES	6,506,193	7,280,274	111.9	9,233,161	126.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>654,598</b>	<b>753,759</b>	<b>115.1</b>	<b>2,408,591</b>	<b>319.5</b>
DEBT RESOLUTION REPAYMENTS	600,000	802,466	133.7	30,765	3.8
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>54,598</b>	<b>-48,707</b>		<b>2,377,826</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	Beutification of mwingi Town	774,193	11
900	Drilling shalow well Kasovoni	560,000	8
500	Construction of Itendeu	524,000	7
240	Construction of Kisovo Dispensary	510,000	7
500	Construction of Tyaa Girls Sec Sch	500,000	7
	All Other Projects (13 projects)	4,412,081	61
	<b>TOTAL</b>	<b>7,280,274</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
410	Road Rehabilitation (Kenya Roads Borad)	1,000,000	11
900	Extension of water-Mwingi to Tyaa girls sec school	790,000	9
510	CONSTRUCTION OF 2 CLASSES SYONGII SEC SCH	700,000	8
510	CONSTRUCTION OF DINNING HALL MUMBUNI SEC SCH	700,000	8
999	PURCHAE OF HAWKERS LAND	700,000	8
	All Other Projects (13 projects)	5,343,161	58
	<b>TOTAL</b>	<b>9,233,161</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	49.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	29.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	12.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	110.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	101.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	111.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	133.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 566 Naivasha Municipal Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: NAKURU

(Values in KShs)

No. of Employees:	236	No. of Councillors:	16	Business Permit Schedule:	10
Total Yearly Salaries:	47,177,765	Total Civic Costs:	4,712,079	Business Permit Base Value	500
Average/Employee:	199,906	Average/Councillor:	294,505		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	38,906,059	38,906,059	100	43,622,884	112.1
Road Maintenance Levy Fund (RMLF)	5,905,150	8,177,103	138.5	17,433,024	213.2
Sub-Total	44,811,209	47,083,162	105.1	61,055,908	129.7
<b>Local Revenues</b>					
CILOR	8,000,000	3,500,000	43.8	8,000,000	228.6
Property Rates	10,700,000	10,369,896	96.9	10,200,000	98.4
Single Business Permit	7,210,000	13,305,605	184.5	9,500,000	71.4
Market Fees	8,100,000	7,482,247	92.4	7,595,649	101.5
Others	22,817,716	23,111,477	107.0	21,592,000	93.4
Sub-Total	56,827,716	57,769,225	101.7	56,887,649	98.5
<b>TOTAL REVENUES</b>	<b>101,638,925</b>	<b>104,852,387</b>	<b>103.2</b>	<b>117,943,557</b>	<b>112.5</b>
<b>EXPENDITURES</b>					
Civic	4,587,000	4,712,079	102.7	7,461,800	158.4
L A Personnel	58,376,281	47,177,765	80.8	60,497,909	128.2
L A Operations	31,179,432	16,907,684	54.2	23,060,000	136.4
L A Maintenance	7,555,150	1,748,669	23.1	22,855,908	1,307.0
TOTAL Recurrent Expenditures	101,697,863	70,546,197	69.4	113,875,617	161.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-58,938</b>	<b>34,306,190</b>		<b>4,067,940</b>	<b>11.9</b>
CAPITAL EXPENDITURES	7,200,000	11,010,615	152.9	17,100,000	155.3
LOAN REPAYMENTS	1	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-7,258,939</b>	<b>23,295,575</b>		<b>-13,032,060</b>	
DEBT RESOLUTION REPAYMENTS	16,000,000	18,432,872	115.2	17,750,000	96.3
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-23,258,939</b>	<b>4,862,703</b>		<b>-30,782,060</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Roads grading & Construction	5,899,528	54
100	Rates Valuation Roll	2,000,000	18
300	Purchase and Installation Network	1,155,200	10
400	Roads Grading	290,387	3
500	Naivasha Primary school	240,000	2
	All Other Projects (16 projects)	1,425,500	13
	<b>TOTAL</b>	<b>11,010,615</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	COUNTERFUNDING( RMLF)	4,358,256	25
100	VALUATION ROLL	3,800,000	22
305	COMPUTERIZATION( LAIFOMS)	3,500,000	20
205	OFFICE EXTENSION	941,744	6
255	HOUSING ESTATE	600,000	4
	All Other Projects (17 projects)	3,900,000	23
	<b>TOTAL</b>	<b>17,100,000</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	15.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	101.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	69.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	152.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	115.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 571 Nakuru County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: NAKURU

(Values in KShs)

No of Employees	394	No of Councillors	66	Business Permit Schedule	9
Total Yearly Salaries	69,176,144	Total Civic Costs	20,289,567	Business Permit Base Value	400
Average/Employee	175,574	Average/Councillor	307,418		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	174,706,628	174,706,628	100	196,157,807	112.3
Road Maintenance Levy Fund (RMLF)	753,763	1,941,484	257.6	0	0.0
Sub-Total	175,460,391	176,648,112	100.7	196,157,807	111.0
<b>Local Revenues</b>					
CILOR	8,567,059	1,200,000	14.0	8,567,059	713.9
Property Rates	11,000,000	11,201,709	101.8	16,241,580	145.0
Single Business Permit	24,697,028	28,534,948	115.5	27,544,400	96.5
Market Fees	10,338,000	5,272,006	51.0	10,571,800	200.5
Others	34,258,255	38,916,475	100.7	38,642,500	99.3
Sub-Total	88,860,342	85,125,138	95.8	101,567,339	119.3
<b>TOTAL REVENUES</b>	<b>264,320,733</b>	<b>261,773,250</b>	<b>99.0</b>	<b>297,725,146</b>	<b>113.7</b>
<b>EXPENDITURES</b>					
Civic	31,867,943	20,289,567	63.7	37,446,309	184.6
L A Personnel	105,292,367	69,176,144	65.7	102,046,284	147.5
L A Operations	31,503,920	36,457,987	115.7	38,118,005	104.6
L A Maintenance	12,560,000	19,246,090	153.2	20,476,800	106.4
<b>TOTAL Recurrent Expenditures</b>	<b>181,224,230</b>	<b>145,169,788</b>	<b>80.1</b>	<b>198,087,398</b>	<b>136.5</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>83,096,503</b>	<b>116,603,462</b>	<b>140.3</b>	<b>99,637,749</b>	<b>85.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>55,025,000</b>	<b>24,062,829</b>	<b>43.7</b>	<b>57,750,000</b>	<b>240.0</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>28,071,503</b>	<b>92,540,633</b>	<b>329.7</b>	<b>41,887,749</b>	<b>45.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>28,020,177</b>	<b>64,017,797</b>	<b>228.5</b>	<b>36,848,761</b>	<b>57.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>51,326</b>	<b>28,622,836</b>	<b>55,672.0</b>	<b>5,038,988</b>	<b>17.7</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	Solai Nyakinva Water Project	4,755,440	20
350	Toyota Landcruiser Prado	4,407,000	18
605	Dumping Site and Market	2,852,269	12
900	Kiambogo Water Project Longonot	900,000	4
500	Kandutura Kilombe Bridge	880,000	4
	All Other Projects (21 projects)	10,268,120	43
	<b>TOTAL</b>	<b>24,062,829</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
350	NEW LORRY	5,000,000	9
800	MAGONGO-MUGAA BRIDGE	1,050,000	2
240	MUTARAKWA DISPENSARY	1,050,000	2
500	NDARUGU PRIMARY SCHOOL	1,050,000	2
500	MAELLA TOWNSHIP PRIMARY SCHOOL	1,050,000	2
	All Other Projects (48 projects)	48,550,000	84
	<b>TOTAL</b>	<b>57,750,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	58.1	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	14.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	95.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	80.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	43.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	228.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 576 Nakuru Municipal Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: NAKURU

(Values in KShs)

No. of Employees:	1,234	No. of Councillors:	25	Business Permit Schedule:	12
Total Yearly Salaries:	288,802,355	Total Civic Costs:	14,864,616	Business Permit Base Value	700
Average/Employee:	234,038	Average/Councillor:	594,585		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	160,052,716	160,052,716	100	180,515,423	112.8
Road Maintenance Levy Fund (RMLF)	15,997,293	64,600,036	403.8	107,943,944	167.1
Sub-Total	176,050,009	224,652,752	127.6	288,459,367	128.4
<b>Local Revenues</b>					
CILOR	3,453,924	700,000	20.3	3,453,924	493.4
Property Rates	59,760,503	62,818,804	105.1	84,641,886	134.7
Single Business Permit	61,290,413	86,074,052	140.4	70,484,000	81.9
Market Fees	19,185,000	32,153,571	167.6	20,032,940	62.3
Others	131,449,259	168,431,746	120.3	140,053,383	83.2
Sub-Total	275,139,099	350,178,173	127.3	318,666,133	91.0
<b>TOTAL REVENUES</b>	<b>451,189,108</b>	<b>574,830,925</b>	<b>127.4</b>	<b>607,125,500</b>	<b>105.6</b>
<b>EXPENDITURES</b>					
Civic	16,054,780	14,864,616	92.6	23,652,700	159.1
L A Personnel	302,083,804	288,802,355	95.6	294,746,399	102.1
L A Operations	115,727,810	79,465,363	68.7	91,860,764	115.6
L A Maintenance	96,545,075	41,351,009	42.8	161,999,605	391.8
<b>TOTAL Recurrent Expenditures</b>	<b>530,411,469</b>	<b>424,483,343</b>	<b>80.0</b>	<b>572,259,468</b>	<b>134.8</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-79,222,361</b>	<b>150,347,582</b>		<b>34,866,032</b>	<b>23.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>50,000,000</b>	<b>90,040,357</b>	<b>180.1</b>	<b>71,000,000</b>	<b>78.9</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>-129,222,361</b>	<b>60,307,225</b>		<b>-36,133,968</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>46,000,000</b>	<b>81,070,033</b>	<b>176.2</b>	<b>60,712,550</b>	<b>74.9</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-175,222,361</b>	<b>-20,762,808</b>	<b>11.8</b>	<b>-96,846,518</b>	<b>466.4</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	OTHER PROJECTS CARRY FORWARD FROM SHEET 2	42,180,217	47
400	GRAVELLING MOMBASA RD	9,509,490	11
400	WORKS ON KENYATTA/ODINGA RD	5,912,615	7
400	GRAVELLING WAMAGATA RD	4,916,626	5
350	TRACTOR	4,045,000	4
	All Other Projects (19 projects)	23,476,409	26
	<b>TOTAL</b>	<b>90,040,357</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	HAWKERS COMPLEX PHASE II	10,000,000	14
350	PURCHASE HEAVY DUTY FIRE ENGINE	10,000,000	14
235	STREET LIGHT	4,800,000	7
205	REHABILITATION OF BUILDING	4,500,000	6
235	STREET LIGHT	4,400,000	6
	All Other Projects (17 projects)	37,300,000	53
	<b>TOTAL</b>	<b>71,000,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	54.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	3.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	127.3	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:	180.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	176.2	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 581 Nambale Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: WESTERN

District: BUSIA

(Values in KShs)

No of Employees	27	No. of Councillors	8	Business Permit Schedule	10
Total Yearly Salaries	3,796,154	Total Civic Costs	823,065	Business Permit Base Value	500
Average/Employee	140,598	Average/Councillor	102,883		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	6,559,563	6,480,848	99	7,178,544	110.8
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	6,559,563	7,480,848	114.0	8,178,544	109.3
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	55,000	167,661	304.8	105,000	62.6
Single Business Permit	1,520,500	1,775,155	116.7	1,700,000	95.8
Market Fees	900,000	1,065,950	118.4	1,000,000	93.8
Others	1,854,769	4,470,524	148.9	3,002,000	67.2
Sub-Total	4,330,269	7,479,290	172.7	5,807,000	77.6
<b>TOTAL REVENUES</b>	<b>10,889,832</b>	<b>14,960,138</b>	<b>137.4</b>	<b>13,985,544</b>	<b>93.5</b>
<b>EXPENDITURES</b>					
Civic	1,369,600	823,065	60.1	2,264,600	275.1
L A Personnel	5,211,993	3,796,154	72.8	6,971,175	183.6
L A Operations	1,791,963	2,187,142	122.1	2,532,706	115.8
L A Maintenance	83,000	192,625	232.1	541,000	280.9
TOTAL Recurrent Expenditures	8,456,556	6,998,986	82.8	12,309,481	175.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,433,276</b>	<b>7,961,152</b>	<b>327.2</b>	<b>1,676,063</b>	<b>21.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>2,600,000</b>	<b>3,787,751</b>	<b>145.7</b>	<b>4,050,000</b>	<b>106.9</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>-166,724</b>	<b>4,173,401</b>		<b>-2,373,937</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,500,000</b>	<b>2,257,919</b>	<b>90.3</b>	<b>2,100,000</b>	<b>93.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-2,666,724</b>	<b>1,915,482</b>		<b>-4,473,937</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	Construction of Council Office	2,537,751	67
400	Road Rehabilitation	1,050,000	28
500	Construction of One Classroom	100,000	3
240	Purchase of land for Dispensary	50,000	1
900	Protection of spring wells	50,000	1
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		<b>3,787,751</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
200	OFFICE CONSTRUCTION PREMISES	2,200,000	54
999	ROADS REHABILITATION	1,000,000	25
245	VALUATION ROLL	200,000	5
300	PURCHASE OF COMPUTERS	150,000	4
245	health infrastructure	100,000	2
	All Other Projects (6 projects)	400,000	10
<b>TOTAL</b>		<b>4,050,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	59.5	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	1.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	172.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	82.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	145.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	90.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 586 Nandi County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: NANDI

(Values in KShs)

No. of Employees:	52	No. of Councillors:	97	Business Permit Schedule:	7
Total Yearly Salaries:	15,036,728	Total Civic Costs:	22,984,791	Business Permit Base Value	300
Average/Employee:	289,168	Average/Councillor:	236,957		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	80,994,101	80,022,172	99	90,647,651	113.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	80,994,101	80,022,172	98.8	90,647,651	113.3
<b>Local Revenues</b>					
CILOR	1,925,544	1,000,000	51.9	1,925,544	192.6
Property Rates	675,718	426,070	63.1	682,475	160.2
Single Business Permit	4,819,327	3,126,731	64.9	4,895,107	156.6
Market Fees	4,535,592	982,605	21.7	2,287,717	232.8
Others	18,864,247	15,867,933	85.3	18,597,574	117.2
Sub-Total	30,820,428	21,403,339	69.4	28,388,417	132.6
<b>TOTAL REVENUES</b>	<b>111,814,529</b>	<b>101,425,511</b>	<b>90.7</b>	<b>119,036,068</b>	<b>117.4</b>
<b>EXPENDITURES</b>					
Civic	7,917,670	22,984,791	290.3	28,784,981	125.2
L A Personnel	14,959,305	15,036,728	100.5	15,366,855	102.2
L A Operations	14,845,301	19,757,393	133.1	12,739,531	64.5
L A Maintenance	8,705,488	8,144,086	93.6	10,699,708	131.4
<b>TOTAL Recurrent Expenditures</b>	<b>46,427,764</b>	<b>65,922,998</b>	<b>142.0</b>	<b>67,591,075</b>	<b>102.5</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>65,386,765</b>	<b>35,502,513</b>	<b>54.3</b>	<b>51,444,993</b>	<b>144.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>45,010,000</b>	<b>10,865,660</b>	<b>24.1</b>	<b>33,000,000</b>	<b>303.7</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>20,376,765</b>	<b>24,636,853</b>	<b>120.9</b>	<b>18,444,993</b>	<b>74.9</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,900,000</b>	<b>11,104,000</b>	<b>160.9</b>	<b>21,120,000</b>	<b>190.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>13,476,765</b>	<b>13,532,853</b>	<b>100.4</b>	<b>-2,675,007</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	Kiborgok Tea Farm	3,500,000	32
999	Nandi Agricultural Show	2,651,712	24
100	Valluation Roll	2,000,000	18
255	Renovation of rental Houses	478,670	4
700	Sports	130,000	1
	All Other Projects (30 projects)	2,105,278	19
	<b>TOTAL</b>	<b>10,865,660</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	Kiborgok Tea Farm	5,000,000	15
999	Purchase of New Tipper Lorry	3,500,000	11
999	Nandi Agricultural Show	3,000,000	9
999	Purchase of Revenue Vehicle	2,400,000	7
999	Service Van	2,000,000	6
	All Other Projects (86 projects)	17,100,000	52
	<b>TOTAL</b>	<b>33,000,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	25.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	46.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	34.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	69.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	142.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	24.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	160.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 591 Nandi Hills Town Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: NANDI

(Values in KShs)

No of Employees	40	No of Councillors	18	Business Permit Schedule	7
Total Yearly Salaries	9,030,400	Total Civic Costs	3,162,533	Business Permit Base Value	300
Average/Employee	225,760	Average/Councillor	175,696		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	14,329,743	14,329,743	100	15,905,140	111.0
Road Maintenance Levy Fund (RMLF)	753,765	3,882,369	515.1	2,717,223	70.0
Sub-Total	15,083,508	18,212,112	120.7	18,622,363	102.3
<b>Local Revenues</b>					
CILOR	36,974	300,000	811.4	36,335	12.1
Property Rates	1,490,165	0	0.0	1,953,600	0.0
Single Business Permit	2,016,900	1,496,926	74.2	2,274,795	152.0
Market Fees	994,550	1,536,963	154.5	2,080,800	135.4
Others	4,751,157	11,857,855	171.8	6,904,105	58.2
Sub-Total	9,289,746	15,191,744	163.5	13,249,635	87.2
<b>TOTAL REVENUES</b>	<b>24,373,254</b>	<b>33,403,856</b>	<b>137.1</b>	<b>31,871,998</b>	<b>95.4</b>
<b>EXPENDITURES</b>					
Civic	2,637,000	3,162,533	119.9	4,458,800	141.0
L A Personnel	9,262,858	9,030,400	97.5	11,468,677	127.0
L A Operations	3,232,640	5,992,147	185.4	5,209,300	86.9
L A Maintenance	488,400	120,489	24.7	3,997,200	3,317.5
TOTAL Recurrent Expenditures	15,620,898	18,305,569	117.2	25,133,977	137.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>8,752,356</b>	<b>15,098,287</b>	<b>172.5</b>	<b>6,738,021</b>	<b>44.6</b>
CAPITAL EXPENDITURES	6,188,600	2,862,978	46.3	6,203,005	216.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>2,563,756</b>	<b>12,235,309</b>	<b>477.2</b>	<b>535,016</b>	<b>4.4</b>
DEBT RESOLUTION REPAYMENTS	1,651,989	7,766,742	470.1	180,000	2.3
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>911,767</b>	<b>4,468,567</b>	<b>490.1</b>	<b>355,016</b>	<b>7.9</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	Market Stalls	661,921	23
300	Purchase of Computers	227,300	8
100	5 Year Strategic Plan	180,000	6
300	Purchase of photocopier	160,000	6
240	Kaptien Health Centre	141,924	5
	All Other Projects (20 projects)	1,491,833	52
	<b>TOTAL</b>	<b>2,862,978</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
240	CONSTRUCTION OF HEALTH CENTRES	1,400,000	23
260	CONSTRUCTION OF LOCK-UP SHOPS	1,044,415	17
315	PURCHASE OF MOTOR VEHICLE PICK - UP	1,000,000	16
500	CONSTRUCTION OF SCHOOLS	1,000,000	16
805	ROADS MAINTAINANCE LEVY	795,257	13
	All Other Projects (2 projects)	963,333	16
	<b>TOTAL</b>	<b>6,203,005</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	54.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	36.0	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	163.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	117.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	46.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	470.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 596 Nanyuki Municipal Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: LAIKIPIA

(Values in KShs)

No. of Employees:	364	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	66,143,613	Total Civic Costs:	8,468,364	Business Permit Base Value	500
Average/Employee:	181,713	Average/Councillor:	846,836		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	25,471,678	25,471,678	100	28,556,434	112.1
Road Maintenance Levy Fund (RMLF)	5,894,941	5,894,942	100.0	17,124,654	290.5
Sub-Total	31,366,619	31,366,620	100.0	45,681,088	145.6
<b>Local Revenues</b>					
CILOR	13,631,342	2,000,000	14.7	12,631,342	631.6
Property Rates	9,700,000	7,593,229	78.3	10,500,000	138.3
Single Business Permit	9,000,000	8,720,065	96.9	10,100,000	115.8
Market Fees	3,900,000	3,831,990	98.3	4,830,000	126.0
Others	82,605,000	75,332,331	83.0	90,740,000	120.5
Sub-Total	118,836,342	97,477,615	82.0	128,801,342	132.1
<b>TOTAL REVENUES</b>	<b>150,202,961</b>	<b>128,844,235</b>	<b>85.8</b>	<b>174,482,430</b>	<b>135.4</b>
<b>EXPENDITURES</b>					
Civic	8,861,650	8,468,364	95.6	10,288,400	121.5
L A Personnel	71,482,842	66,143,613	92.5	72,941,776	110.3
L A Operations	24,050,200	19,316,248	80.3	29,420,500	152.3
L A Maintenance	13,059,941	6,844,255	52.4	30,405,154	444.2
<b>TOTAL Recurrent Expenditures</b>	<b>117,454,633</b>	<b>100,772,480</b>	<b>85.8</b>	<b>143,055,830</b>	<b>142.0</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>32,748,328</b>	<b>28,071,755</b>	<b>85.7</b>	<b>31,426,600</b>	<b>112.0</b>
<b>CAPITAL EXPENDITURES</b>	<b>29,550,000</b>	<b>34,774,625</b>	<b>117.7</b>	<b>29,928,900</b>	<b>86.1</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>3,198,328</b>	<b>-6,702,870</b>		<b>1,497,700</b>	
DEBT RESOLUTION REPAYMENTS	3,000,000	5,046,667	168.2	500,000	9.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>198,328</b>	<b>-11,749,537</b>		<b>997,700</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	IRRIGATION WATER PROJECT	9,094,985	26
350	PURCHASE OF FIRE ENGINE	8,770,000	25
400	MAJOR ROADS REHABILITATION	6,214,086	18
400	OPENING / UPGRADING OF ROADS	5,861,301	17
240	CONSTRUCTION OF HEALTH DISPENSARY	988,443	3
	All Other Projects (10 projects)	3,845,810	11
	<b>TOTAL</b>	<b>34,774,625</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
230	SECURITY LIGHTS	3,853,300	13
210	COMMUNITY HALL	3,368,960	11
210	PURCHASE OF CEMENTRY LAND	3,000,000	10
210	REHABILITATION OF MARKET	2,900,000	10
210	REHABILITATION OF BUS PARK	2,900,000	10
	All Other Projects (14 projects)	13,906,640	46
	<b>TOTAL</b>	<b>29,928,900</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	54.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	96.7	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:	82.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	85.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	117.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	168.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 601 Narok County Council

Summary Profile Fiscal Year 2007/2008

District: NAROK

Province: RIFT VALLEY

(Values in KShs)

No of Employees	997	No of Councillors	56	Business Permit Schedule	7
Total Yearly Salaries	241,283,480	Total Civic Costs	26,698,474	Business Permit Base Value	300
Average/Employee	242,010	Average/Councillor	476,758		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	59,058,348	59,058,348	100	66,051,220	111.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	59,058,348	59,058,348	100.0	66,051,220	111.8
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,600,000	1,324,905	51.0	7,600,000	573.6
Market Fees	9,220,000	2,813,072	30.5	750,000	26.7
Others	435,185,011	646,586,984	102.2	632,369,087	97.8
Sub-Total	447,005,011	650,724,961	145.6	640,719,087	98.5
<b>TOTAL REVENUES</b>	<b>506,063,359</b>	<b>709,783,309</b>	<b>140.3</b>	<b>706,770,307</b>	<b>99.6</b>
<b>EXPENDITURES</b>					
Civic	20,112,000	26,698,474	132.7	38,151,800	142.9
L A Personnel	244,247,489	241,283,480	98.8	264,253,083	109.5
L A Operations	114,136,426	310,207,268	271.8	167,897,300	54.1
L A Maintenance	43,274,000	85,253,790	197.0	102,929,700	120.7
TOTAL Recurrent Expenditures	421,769,915	663,443,012	157.3	573,231,883	86.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>84,293,444</b>	<b>46,340,297</b>	<b>55.0</b>	<b>133,538,424</b>	<b>288.2</b>
CAPITAL EXPENDITURES	57,705,600	50,908,707	88.2	118,649,973	233.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>26,587,844</b>	<b>-4,568,410</b>		<b>14,888,451</b>	
DEBT RESOLUTION REPAYMENTS	24,300,000	41,842,729	172.2	24,578,149	58.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,287,844</b>	<b>-46,411,139</b>		<b>-9,689,698</b>	<b>20.9</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
500	COUNTY MODEL SCHOOL	28,165,241	55
999	COUNTY TEA ESTATE	2,000,000	4
240	SEKENANI HEALTH CENTRE	1,700,000	3
500	OLKINYEI PRIMARY SCHOOL	1,100,000	2
240	ILKIREMISHO DISPENSARY	990,800	2
	All Other Projects (43 projects)	16,952,666	33
	<b>TOTAL</b>	<b>50,908,707</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
505	COUNTY MODEL SCHOOL	6,000,000	5
505	ENTONTOL SECONDARY SCHOOL	3,044,594	3
505	OLPUSIMORU SECONDARY SCHOOL	3,044,594	3
505	OLDERKESI PRIMARY SCHOOL	2,244,594	2
505	PURKO SECONDARY SCHOOL	2,000,000	2
	All Other Projects (139 projects)	102,316,191	86
	<b>TOTAL</b>	<b>118,649,973</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	55.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	81.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	4.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	145.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	157.3	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	172.2	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 606 Narok Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: RIFT VALLEY

District: NAROK

(Values in KShs)

No. of Employees:	39	No. of Councillors:	21	Business Permit Schedule:	11
Total Yearly Salaries:	12,097,598	Total Civic Costs:	3,498,529	Business Permit Base Value	600
Average/Employee:	310,195	Average/Councillor:	166,597		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	21,634,745	21,634,745	100	24,211,959	111.9
Road Maintenance Levy Fund (RMLF)	2,944,941	3,534,564	120.0	3,534,564	100.0
Sub-Total	24,579,686	25,169,309	102.4	27,746,523	110.2
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,810,000	5,210,530	136.8	3,880,000	74.5
Market Fees	2,270,000	1,590,310	70.1	2,380,000	149.7
Others	12,056,417	22,453,178	125.2	17,928,868	79.9
Sub-Total	18,136,417	29,254,018	161.3	24,188,868	82.7
<b>TOTAL REVENUES</b>	42,716,103	54,423,327	127.4	51,935,391	95.4
<b>EXPENDITURES</b>					
Civic	3,876,000	3,498,529	90.3	5,464,400	156.2
L A Personnel	11,328,683	12,097,598	106.8	12,376,778	102.3
L A Operations	14,568,888	13,829,657	94.9	12,319,000	89.1
L A Maintenance	4,200,587	2,563,342	61.0	7,314,564	285.4
TOTAL Recurrent Expenditures	33,974,158	31,989,126	94.2	37,474,742	117.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>8,741,945</b>	<b>22,434,201</b>	<b>256.6</b>	<b>14,460,649</b>	<b>64.5</b>
CAPITAL EXPENDITURES	7,026,014	9,131,271	130.0	10,592,162	116.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,715,931</b>	<b>13,302,930</b>	<b>775.3</b>	<b>3,868,487</b>	<b>29.1</b>
DEBT RESOLUTION REPAYMENTS	1,710,691	1,041,801	60.9	1,546,322	148.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>5,240</b>	<b>12,261,129</b>	<b>233,987.9</b>	<b>2,322,165</b>	<b>18.9</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Roadworks-Township	2,822,573	31
400	Cess Roadworks	2,395,525	26
999	FY 2006/07 projects	1,818,809	20
500	Construction of classrooms Lenana	1,106,103	12
500	Construction of Classroom-Entepesi, Olopito	376,233	4
	All Other Projects (12 projects)	612,028	7
<b>TOTAL</b>		9,131,271	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
500	CONSTRUCTION OF NEW OFFICE BLOCK- TOWN HALL	3,892,162	37
605	PURCHASE OF REFUSE COLLECTION BINS	950,000	9
605	PURCHASE OF REFUSE COLLECTION TRAILER	750,000	7
900	CONSTRUCTION OF WATER TANK -NKARETA WEST	500,000	5
500	CONSTRUCTION OF TEACHERS HOUSE- OLELESHWA	500,000	5
	All Other Projects (16 projects)	4,000,000	38
<b>TOTAL</b>		10,592,162	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	37.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	161.3	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:	130.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	60.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 616 Nyahururu Municipal Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: LAIKIPIA

(Values in KShs)

No. of Employees	130	No of Councillors	10	Business Permit Schedule	10
Total Yearly Salaries	43,211,209	Total Civic Costs	4,969,757	Business Permit Base Value	500
Average/Employee	332,394	Average/Councillor	496,976		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	20,443,946	20,443,946	100	22,880,564	111.9
Road Maintenance Levy Fund (RMLF)	596,829	1,019,010	170.7	10,840,205	1,063.8
Sub-Total	21,040,775	21,462,956	102.0	33,720,769	157.1
<b>Local Revenues</b>					
CILOR	24,247,800	3,000,000	12.4	24,247,800	808.3
Property Rates	7,000,000	10,871,495	155.3	7,050,000	64.8
Single Business Permit	10,000,000	11,851,000	118.5	11,670,000	98.5
Market Fees	4,410,080	3,453,679	78.3	3,142,480	91.0
Others	30,843,200	24,736,464	82.0	30,165,598	121.9
Sub-Total	76,501,080	53,912,638	70.5	76,275,878	141.5
<b>TOTAL REVENUES</b>	<b>97,541,855</b>	<b>75,375,594</b>	<b>77.3</b>	<b>109,996,647</b>	<b>145.9</b>
<b>EXPENDITURES</b>					
Civic	7,680,000	4,969,757	64.7	9,848,600	198.2
L A Personnel	42,334,413	43,211,209	102.1	44,255,793	102.4
L A Operations	14,391,000	19,031,586	132.2	22,587,500	118.7
L A Maintenance	18,984,000	2,688,801	14.2	9,965,000	370.6
<b>TOTAL Recurrent Expenditures</b>	<b>83,389,413</b>	<b>69,901,353</b>	<b>83.8</b>	<b>86,656,893</b>	<b>124.0</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>14,152,442</b>	<b>5,474,241</b>	<b>38.7</b>	<b>23,339,754</b>	<b>426.4</b>
CAPITAL EXPENDITURES	8,596,829	7,876,108	91.6	22,090,205	280.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>5,555,613</b>	<b>-2,401,867</b>		<b>1,249,549</b>	
DEBT RESOLUTION REPAYMENTS	5,000,000	5,974,598	119.5	1,000,000	16.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>555,613</b>	<b>-8,376,465</b>		<b>249,549</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
100	VALUATION ROLL	4,028,680	51
350	COMPUTERS AND INSTALLATION	1,489,634	19
400	ROAD MURRAMING	571,878	7
400	GRADING OF ROADS	553,522	7
400	MACHARIA ROAD	284,303	4
	All Other Projects (7 projects)	948,091	12
	<b>TOTAL</b>	<b>7,876,108</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
400	ROAD MAINTAINANCE FUEL LEVY FUNDS PROJECTS	10,840,205	49
999	VALUATION ROLL PREPARATION	3,000,000	14
999	PURCHASE OF CEMENTRY LAND	1,000,000	5
999	PURCHASE AND INSTALLATION OF A GENERATOR	1,000,000	5
999	TOWN BEAUTIFICATION/IMPROVEMENT	750,000	3
	All Other Projects (15 projects)	5,500,000	25
	<b>TOTAL</b>	<b>22,090,205</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	54.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	36.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	7.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	70.5	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	91.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	119.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 621 Nyamache Town Council

Province: NYANZA

Summary Profile Fiscal Year 2007/2008

District: GUCHA

(Values in KShs)

No. of Employees:	20	No. of Councillors:	8	Business Permit Schedule:	7
Total Yearly Salaries:	3,932,404	Total Civic Costs:	1,522,528	Business Permit Base Value:	300
Average/Employee:	196,620	Average/Councillor:	190,316		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	9,410,411	9,410,410	100	10,381,754	110.3
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	9,410,411	10,410,410	110.6	11,381,754	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	435,000	462,325	106.3	485,000	104.9
Market Fees	210,000	227,180	108.2	250,000	110.0
Others	470,000	2,342,214	458.5	510,817	21.8
Sub-Total	1,115,000	3,031,719	271.9	1,245,817	41.1
<b>TOTAL REVENUES</b>	<b>10,525,411</b>	<b>13,442,129</b>	<b>127.7</b>	<b>12,627,571</b>	<b>93.9</b>
<b>EXPENDITURES</b>					
Civic	1,752,000	1,522,528	86.9	1,404,000	92.2
L A Personnel	4,058,788	3,932,404	96.9	3,821,839	97.2
L A Operations	1,265,000	1,416,174	112.0	2,330,000	164.5
L A Maintenance	130,000	95,561	73.5	238,000	249.1
<b>TOTAL Recurrent Expenditures</b>	<b>7,205,788</b>	<b>6,966,667</b>	<b>96.7</b>	<b>7,793,839</b>	<b>111.9</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,319,623</b>	<b>6,475,462</b>	<b>195.1</b>	<b>4,833,732</b>	<b>74.6</b>
CAPITAL EXPENDITURES	3,580,000	4,406,280	123.1	3,350,000	76.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-260,377</b>	<b>2,069,182</b>		<b>1,483,732</b>	<b>71.7</b>
DEBT RESOLUTION REPAYMENTS	601,000	581,364	96.7	642,911	110.6
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-861,377</b>	<b>1,487,818</b>		<b>840,821</b>	<b>56.5</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Purchas of Tractor/Trailer	2,755,000	63
400	Rural Access Raods	1,225,780	28
100	Baseline survey	230,000	5
100	Strategic Plan Development	90,000	2
100	Environmental impact Ass. EU.	70,000	2
	All Other Projects (1 projects)	35,500	1
	<b>TOTAL</b>	<b>4,406,280</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
805	RURAL ACCESS ROADS	1,250,000	37
200	VIP TOILETS	500,000	15
600	SLAUGHTER HOUSE CONSTRUCTION	400,000	12
900	NYAMACHE WATER PROJECT	360,000	11
800	BUS PARK CONTINUATION	300,000	9
	All Other Projects (3 projects)	540,000	16
	<b>TOTAL</b>	<b>3,350,000</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	31.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	271.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	96.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	123.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	96.7	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No of Employees	27	No of Councillors	8	Business Permit Schedule	8
Total Yearly Salaries	5,910,378	Total Civic Costs	1,266,167	Business Permit Base Value	350
Average/Employee	218,903	Average/Councillor	158,271		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	8,556,996	8,556,996	100	9,413,592	110.0
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	8,556,996	9,556,996	111.7	10,413,592	109.0
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	900,000	692,520	76.9	657,547	94.9
Market Fees	1,150,000	1,258,170	109.4	1,308,860	104.0
Others	478,000	999,670	145.0	689,555	69.0
Sub-Total	2,528,000	2,950,360	116.7	2,655,962	90.0
<b>TOTAL REVENUES</b>	<b>11,084,996</b>	<b>12,507,356</b>	<b>112.8</b>	<b>13,069,554</b>	<b>104.5</b>
<b>EXPENDITURES</b>					
Civic	2,076,500	1,266,167	61.0	2,934,500	231.8
L A Personnel	5,858,889	5,910,378	100.9	8,525,809	144.3
L A Operations	1,460,000	1,765,127	120.9	3,579,200	202.8
L A Maintenance	450,000	125,340	27.9	2,290,000	1,827.0
TOTAL Recurrent Expenditures	9,845,389	9,067,012	92.1	17,329,509	191.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>1,239,607</b>	<b>3,440,344</b>	<b>277.5</b>	<b>-4,259,955</b>	
CAPITAL EXPENDITURES	2,920,000	1,732,680	59.3	3,389,000	195.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-1,680,393</b>	<b>1,707,664</b>		<b>-7,648,955</b>	
DEBT RESOLUTION REPAYMENTS	1,108,706	7,300,904	658.5	1,457,100	20.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-2,789,099</b>	<b>-5,593,240</b>	<b>200.5</b>	<b>-9,106,055</b>	<b>162.8</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	RIOSIRI MARKET SHEDS	900,000	52
900	WATER SPRINGS	300,000	17
200	TOWN HALL	248,250	14
240	DISPENSARIES	160,000	9
400	ROADS IMPROVEMENT	74,250	4
	All Other Projects (3 projects)	50,180	3
	<b>TOTAL</b>	<b>1,732,680</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	ROADS IMPROVEMENTS	1,789,000	53
245	COMPLETION OF DISPENSARIES	550,000	16
905	WATER SPRINGS	450,000	13
900	REPAIRS AND MAINTAINANCE	400,000	12
605	CLASSROOM CONSTRUCTION	200,000	6
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>3,389,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	62.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	28.4	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	116.7	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	59.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	658.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 631 Nyambene County Council

Province: EASTERN

Summary Profile Fiscal Year 2007/2008

District: NYAMBENE

(Values in KShs)

No. of Employees:	62	No. of Councillors:	66	Business Permit Schedule:	7
Total Yearly Salaries:	27 118,180	Total Civic Costs:	13,543,029	Business Permit Base Value	300
Average/Employee:	437,390	Average/Councillor:	205,197		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	99,845,977	99,845,978	100	111,778,833	112.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	99,845,977	99,845,978	100.0	111,778,833	112.0
<b>Local Revenues</b>					
CILOR	545,472	750,000	137.5	545,472	72.7
Property Rates	0	0	0.0	0	0.0
Single Business Permit	9,000,000	6,469,112	71.9	10,000,000	154.6
Market Fees	7,907,000	7,508,924	95.0	8,042,340	107.1
Others	9,181,559	8,040,190	68.0	11,818,598	147.0
Sub-Total	26,634,031	22,768,226	85.5	30,406,410	133.5
<b>TOTAL REVENUES</b>	<b>126,480,008</b>	<b>122,614,204</b>	<b>96.9</b>	<b>142,185,243</b>	<b>116.0</b>
<b>EXPENDITURES</b>					
Civic	18,780,500	13,543,029	72.1	20,808,000	153.6
L A Personnel	28,538,108	27,118,180	95.0	38,025,268	140.2
L A Operations	18,424,004	15,878,396	86.2	22,234,000	140.0
L A Maintenance	12,470,000	3,312,129	26.6	12,350,000	372.9
TOTAL Recurrent Expenditures	78,212,612	59,851,734	76.5	93,417,268	156.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>48,267,396</b>	<b>62,762,470</b>	<b>130.0</b>	<b>48,767,975</b>	<b>77.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>37,350,000</b>	<b>28,971,825</b>	<b>77.6</b>	<b>36,008,004</b>	<b>124.3</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>10,917,396</b>	<b>33,790,645</b>	<b>309.5</b>	<b>12,759,971</b>	<b>37.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>10,518,620</b>	<b>9,793,503</b>	<b>93.1</b>	<b>11,949,632</b>	<b>122.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>398,776</b>	<b>23,997,142</b>	<b>6,017.7</b>	<b>810,339</b>	<b>3.4</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
500	School Bursaries	5,837,093	20
350	Purchase of motor vehicle	5,102,240	18
400	Road grading & Murraming	4,861,818	17
260	Market murraming & Santitation	2,657,132	9
900	Water distribution	2,405,212	8
	All Other Projects (6 projects)	8,108,330	28
	<b>TOTAL</b>	<b>28,971,825</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	road grading and murraming	6,800,000	19
900	WATER DISTRIBUTION	4,500,000	12
999	purchase of 1 Double Cabin Vehicle	3,008,004	8
405	market planning and fencing	3,000,000	8
405	market murraming and sanitation	2,800,000	8
	All Other Projects (11 projects)	15,900,000	44
	<b>TOTAL</b>	<b>36,008,004</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	40.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	85.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	77.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	93.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 636 Nyamira County Council

Summary Profile Fiscal Year 2007/2008

District: NYAMIRA

Province: NYANZA

(Values in KShs)

No of Employees	143	No of Councillors	26	Business Permit Schedule	7
Total Yearly Salaries	24,358,869	Total Civic Costs	10,026,813	Business Permit Base Value	300
Average/Employee	170,342	Average/Councillor	385,647		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	70,013,756	70,013,756	100	78,318,454	111.9
Road Maintenance Levy Fund (RMLF)	1,507,532	2,048,612	135.9	2,717,223	132.6
Sub-Total	71,521,288	72,062,368	100.8	81,035,677	112.5
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	987,291	0.0
Single Business Permit	4,300,000	3,115,358	72.5	5,945,000	190.8
Market Fees	1,958,722	2,328,442	118.9	2,400,000	103.1
Others	8,417,000	10,854,825	89.0	12,195,130	112.3
Sub-Total	14,675,722	16,298,625	111.1	21,527,421	132.1
<b>TOTAL REVENUES</b>	<b>86,197,010</b>	<b>88,360,993</b>	<b>102.5</b>	<b>102,563,098</b>	<b>116.1</b>
<b>EXPENDITURES</b>					
Civic	6,383,000	10,026,813	157.1	14,941,450	149.0
L A Personnel	33,018,291	24,358,869	73.8	33,761,510	138.6
L A Operations	10,551,000	13,236,438	125.5	9,077,400	68.6
L A Maintenance	4,190,000	2,835,038	67.7	6,156,000	217.1
TOTAL Recurrent Expenditures	54,142,291	50,457,158	93.2	63,936,360	126.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>32,054,719</b>	<b>37,903,835</b>	<b>118.2</b>	<b>38,626,738</b>	<b>101.9</b>
CAPITAL EXPENDITURES	23,139,367	24,919,050	107.7	14,660,900	58.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>8,915,352</b>	<b>12,984,785</b>	<b>145.6</b>	<b>23,965,838</b>	<b>184.6</b>
DEBT RESOLUTION REPAYMENTS	8,740,800	19,364,435	221.5	10,246,310	52.9
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>174,552</b>	<b>-6,379,650</b>		<b>13,719,528</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	COUNTY HALL CONSTRUCTION	5,083,746	20
260	NYAMBAMBO MARKET	2,659,059	11
300	COMPUTERIZATION	2,212,600	9
400	ROADS MAINTENANCE	2,119,050	9
400	GESIMA BACK STREET	1,113,200	4
	All Other Projects (27 projects)	11,731,395	47
	<b>TOTAL</b>	<b>24,919,050</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
505	GRADING AND GRAVELLING OF RURAL ROADS	3,000,000	20
200	CONSTRUCTION OF COUNTY HALL	2,750,000	19
245	EXPANSION OF RIGOMA DISPENSARY	545,600	4
245	BOSIANGO DISPENSARY	545,500	4
245	CONSTRUCTION OF STAFF HOUSE MOKOMONI DISPENSARY	540,600	4
	All Other Projects (17 projects)	7,279,200	50
	<b>TOTAL</b>	<b>14,660,900</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	51.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	27.5	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	111.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	93.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	107.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	221.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 641 Nyamira Town Council

Province: NYANZA

Summary Profile Fiscal Year 2007/2008

District: NYAMIRA

(Values in KShs)

No. of Employees:	62	No. of Councillors:	9	Business Permit Schedule:	9
Total Yearly Salaries:	3,020,534	Total Civic Costs:	1,947,787	Business Permit Base Value	400
Average/Employee:	48,718	Average/Councillor:	216,421		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	18,224,088	17,568,021	96	20,307,804	115.6
Road Maintenance Levy Fund (RMLF)	355,899	2,717,223	763.5	2,717,223	100.0
Sub-Total	18,579,987	20,285,244	109.2	23,025,027	113.5
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,545,120	2,569,311	166.3	2,024,970	78.8
Market Fees	835,950	1,367,905	163.6	200,000	14.6
Others	2,254,640	2,299,378	96.2	2,390,000	103.9
Sub-Total	4,635,710	6,236,594	134.5	4,614,970	74.0
<b>TOTAL REVENUES</b>	<b>23,215,697</b>	<b>26,521,838</b>	<b>114.2</b>	<b>27,639,997</b>	<b>104.2</b>
<b>EXPENDITURES</b>					
Civic	2,383,600	1,947,787	81.7	2,457,503	126.2
L A Personnel	11,829,669	3,020,534	25.5	9,600,266	317.8
L A Operations	1,502,852	2,712,426	180.5	1,794,729	66.2
L A Maintenance	453,645	257,610	56.8	345,000	133.9
TOTAL Recurrent Expenditures	16,169,766	7,938,357	49.1	14,197,498	178.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>7,045,931</b>	<b>18,583,481</b>	<b>263.7</b>	<b>13,442,499</b>	<b>72.3</b>
CAPITAL EXPENDITURES	6,657,600	804,310	12.1	7,602,800	945.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>388,331</b>	<b>17,779,171</b>	<b>4,578.3</b>	<b>5,839,699</b>	<b>32.8</b>
DEBT RESOLUTION REPAYMENTS	5,029,889	13,915,569	276.7	5,762,799	41.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-4,641,558</b>	<b>3,863,602</b>		<b>76,900</b>	<b>2.0</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	TOWN HALL	804,310	100
		0	0
		0	0
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>804,310</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	CIVIC CAR	2,400,000	32
405	ACCESS ROADS	1,327,191	17
900	WATER RESEVER	1,258,744	17
200	TOWN HALL AND OFFICES	994,996	13
265	VALLUATIO ROLL	879,567	12
	All Other Projects (3 projects)	742,302	10
	<b>TOTAL</b>	<b>7,602,800</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	62.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	24.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	134.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	49.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	12.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	276.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 646 Nyandarua County Council

Province: CENTRAL

Summary Profile Fiscal Year 2007/2008

District: NYANDARUA

(Values in KShs)

No of Employees	140	No of Councillors	30	Business Permit Schedule	8
Total Yearly Salaries	49,357,278	Total Civic Costs	16,690,790	Business Permit Base Value	350
Average/Employee	352,552	Average/Councillor	556,360		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	87,902,451	87,902,450	100	98,499,506	112.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	87,902,451	87,902,450	100.0	98,499,506	112.1
<b>Local Revenues</b>					
CILOR	4,923,214	7,045,158	143.1	4,923,214	69.9
Property Rates	1,900,000	4,986,988	262.5	6,264,000	125.6
Single Business Permit	24,848,115	34,529,598	139.0	32,000,000	92.7
Market Fees	4,868,000	6,549,028	134.5	8,102,000	123.7
Others	17,172,779	40,175,613	104.5	38,454,198	95.7
Sub-Total	53,712,108	93,286,385	173.7	89,743,412	96.2
<b>TOTAL REVENUES</b>	<b>141,614,559</b>	<b>181,188,835</b>	<b>127.9</b>	<b>188,242,918</b>	<b>103.9</b>
<b>EXPENDITURES</b>					
Civic	17,456,000	16,690,790	95.6	26,236,560	157.2
L A Personnel	48,984,121	49,357,278	100.8	50,891,472	103.1
L A Operations	38,615,000	52,535,170	136.0	51,758,223	98.5
L A Maintenance	11,125,000	17,715,364	159.2	18,149,100	102.4
TOTAL Recurrent Expenditures	116,180,121	136,298,602	117.3	147,035,355	107.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>25,434,438</b>	<b>44,890,233</b>	<b>176.5</b>	<b>41,207,563</b>	<b>91.8</b>
CAPITAL EXPENDITURES	27,947,000	23,386,361	83.7	27,892,300	119.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-2,512,562</b>	<b>21,503,872</b>		<b>13,315,263</b>	<b>61.9</b>
DEBT RESOLUTION REPAYMENTS	16,120,684	9,999,434	62.0	9,666,921	96.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-18,633,246</b>	<b>11,504,438</b>		<b>3,648,342</b>	<b>31.7</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROAD GRADING	3,463,343	15
350	PICKUP 4*4	2,652,070	11
100	STAFF TRAINING	1,358,304	6
240	HUHOINI DISPENSARY	942,500	4
240	KAMUCHEGE DISPENSARY	900,000	4
	All Other Projects (45 projects)	14,070,144	60
	<b>TOTAL</b>	<b>23,386,361</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
400	PICKUP DOUBLE CAB WITH MATATU BODY	3,450,000	12
405	TOWN PLANNING AND DRAINAGE	3,000,000	11
100	MONITORING AND EVALUATION OF PROJECTS	1,200,000	4
260	LAND PURCHASE-SOKO MARKET	1,000,000	4
100	FURNISHING/REHABILITATION OF NYANDARUA S OFFICES	1,000,000	4
	All Other Projects (45 projects)	18,242,300	65
	<b>TOTAL</b>	<b>27,892,300</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	46.1	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	12.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	173.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	117.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	83.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	62.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 651 Nyando County Council

Province: NYANZA

Summary Profile Fiscal Year 2007/2008

District: NYANDO

(Values in KShs)

No. of Employees:	137	No. of Councillors:	33	Business Permit Schedule:	8
Total Yearly Salaries:	14,366,989	Total Civic Costs:	9,429,919	Business Permit Base Value	350
Average/Employee:	104,869	Average/Councillor:	285,755		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	42,702,064	42,189,639	99	47,753,284	113.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	42,702,064	42,189,639	98.8	47,753,284	113.2
<b>Local Revenues</b>					
CILOR	150,000	0	0.0	0	0.0
Property Rates	1,858,000	2,719,273	146.4	4,271,260	157.1
Single Business Permit	3,500,000	3,435,517	98.2	3,700,000	107.7
Market Fees	5,559,617	4,517,269	81.3	4,948,561	109.5
Others	6,841,382	6,836,756	119.7	5,709,800	83.5
Sub-Total	17,908,999	17,508,815	97.8	18,629,621	106.4
<b>TOTAL REVENUES</b>	<b>60,611,063</b>	<b>59,698,454</b>	<b>98.5</b>	<b>66,382,905</b>	<b>111.2</b>
<b>EXPENDITURES</b>					
Civic	9,276,100	9,429,919	101.7	16,514,770	175.1
L A Personnel	23,097,565	14,366,989	62.2	23,097,106	160.8
L A Operations	3,834,405	10,446,888	272.5	8,366,520	80.1
L A Maintenance	1,235,000	736,909	59.7	2,561,500	347.6
TOTAL Recurrent Expenditures	37,443,070	34,980,705	93.4	50,539,896	144.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>23,167,993</b>	<b>24,717,749</b>	<b>106.7</b>	<b>15,843,009</b>	<b>64.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>15,573,800</b>	<b>10,202,182</b>	<b>65.5</b>	<b>17,669,604</b>	<b>173.2</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>100,000</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>7,594,193</b>	<b>14,515,567</b>	<b>191.1</b>	<b>-1,926,595</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>7,790,000</b>	<b>12,369,092</b>	<b>158.8</b>	<b>11,138,291</b>	<b>90.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-195,807</b>	<b>2,146,475</b>		<b>-13,064,886</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	COUNTY CHAMBERS & OFFICES CONS.	3,010,000	30
100	STRATEGIC PLAN CONSULTANCY	1,200,000	12
500	AWASI BUSPARK MURRAMING	1,165,400	11
500	COMMUNITY CENTRE EAST NYAKACH	522,160	5
900	WATER TANKS INSTALLATION AWASI	495,600	5
	All Other Projects (20 projects)	3,809,022	37
	<b>TOTAL</b>	<b>10,202,182</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
500	CONSTRUCTION OF COUNTY OFFICES & CHAMBERS	3,500,000	20
700	SLAUGHTER HOUSE	2,500,000	14
265	REHABILITATION OF MKT TOILET	1,969,604	11
900	SINKING OF BOREHOLES AT VARIOUS POINTS	650,000	4
900	PIPED WATER PROJECT AT HOLO NGEGE	600,000	3
	All Other Projects (27 projects)	8,450,000	48
	<b>TOTAL</b>	<b>17,669,604</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	61.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	27.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	97.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	93.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	65.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	158.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 656 Nyansioigo Town Council

Province: NYANZA

Summary Profile Fiscal Year 2007/2008

District: NYAMIRA

(Values in KShs)

No of Employees	21	No of Councillors	8	Business Permit Schedule	7
Total Yearly Salaries	4,251,001	Total Civic Costs	1,913,035	Business Permit Base Value	300
Average/Employee	202,429	Average/Councillor	239,129		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	9,609,712	9,609,713	100	10,613,648	110.4
Road Maintenance Levy Fund (RMLF)	753,766	2,035,165	270.0	2,037,918	100.1
Sub-Total	10,363,478	11,644,878	112.4	12,651,566	108.6
<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	1,260,000	550,848	43.7	1,260,000	228.7
Market Fees	485,630	319,895	65.9	470,000	146.9
Others	1,255,000	1,718,851	98.9	1,738,332	101.1
Sub-Total	3,048,630	2,589,594	84.9	3,516,332	135.8
<b>TOTAL REVENUES</b>	<b>13,412,108</b>	<b>14,234,472</b>	<b>106.1</b>	<b>16,167,898</b>	<b>113.6</b>
<b>EXPENDITURES</b>					
Civic	1,301,000	1,913,035	147.0	1,668,000	87.2
L A Personnel	6,242,543	4,251,001	68.1	7,968,330	187.4
L A Operations	949,016	3,018,737	318.1	1,163,500	38.5
L A Maintenance	1,956,000	375,697	19.2	2,786,126	741.6
TOTAL Recurrent Expenditures	10,448,559	9,558,470	91.5	13,585,956	142.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>2,963,549</b>	<b>4,676,002</b>	<b>157.8</b>	<b>2,581,942</b>	<b>55.2</b>
CAPITAL EXPENDITURES	2,781,646	3,042,324	109.4	7,313,918	240.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>181,903</b>	<b>1,633,678</b>	<b>898.1</b>	<b>-4,731,976</b>	
DEBT RESOLUTION REPAYMENTS	1,537,630	1,537,630	100.0	0	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-1,355,727</b>	<b>96,048</b>		<b>-4,731,976</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROADS WORK	2,035,165	67
200	OFFICE BLOCK CONSTRUCTION	394,159	13
999	THREE CATTLE DIPS	200,000	7
900	SIX WATER SPRINGS	155,000	5
240	NYANDOCH II HEALTH CENTRE	150,000	5
	All Other Projects (2 projects)	108,000	4
	<b>TOTAL</b>	<b>3,042,324</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	Council revenue collection vehicle	2,400,000	33
240	Riamomanyi road	707,418	10
405	Council toilets	600,000	8
240	enterprise road	492,500	7
240	Posta - river road	418,000	6
	All Other Projects (14 projects)	2,696,000	37
	<b>TOTAL</b>	<b>7,313,918</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	57.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	24.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	20.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	84.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	91.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	109.4	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: 661 Nyeri County Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: CENTRAL

District: NYERI

(Values in KShs)

No. of Employees:	589	No. of Councillors:	47	Business Permit Schedule:	8
Total Yearly Salaries:	36,287,203	Total Civic Costs:	24,257,395	Business Permit Base Value	350
Average/Employee:	61,608	Average/Councillor:	516,115		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	99,078,672	99,078,673	100	110,963,374	112.0
Road Maintenance Levy Fund (RMLF)	0	.0	0.0	0	0.0
Sub-Total	99,078,672	99,078,673	100.0	110,963,374	112.0
<b>Local Revenues</b>					
CILOR	6,258,940	2,000,000	32.0	6,150,692	307.5
Property Rates	360,000	219,165	60.9	400,000	182.5
Single Business Permit	21,000,000	23,788,181	113.3	24,000,000	100.9
Market Fees	4,100,000	5,521,830	134.7	5,800,000	105.0
Others	30,263,274	28,355,497	88.0	32,226,524	113.7
Sub-Total	61,982,214	59,884,673	96.6	68,577,216	114.5
<b>TOTAL REVENUES</b>	<b>161,060,886</b>	<b>158,963,346</b>	<b>98.7</b>	<b>179,540,590</b>	<b>112.9</b>
<b>EXPENDITURES</b>					
Civic	26,818,000	24,257,395	90.5	38,907,637	160.4
L A Personnel	36,076,221	36,287,203	100.6	38,966,828	107.4
L A Operations	27,233,860	34,868,515	128.0	28,681,618	82.3
L A Maintenance	2,100,000	3,301,532	157.2	2,016,497	61.1
TOTAL Recurrent Expenditures	92,228,081	98,714,645	107.0	108,572,580	110.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>68,832,805</b>	<b>60,248,701</b>	<b>87.5</b>	<b>70,968,010</b>	<b>117.8</b>
CAPITAL EXPENDITURES	39,120,756	36,785,893	94.0	43,278,000	117.6
LOAN REPAYMENTS	0	54,000	0.0	80,000	148.1
<b>NET SURPLUS/DEFICITS</b>	<b>29,712,049</b>	<b>23,408,808</b>	<b>78.8</b>	<b>27,610,010</b>	<b>117.9</b>
DEBT RESOLUTION REPAYMENTS	29,690,000	29,548,768	99.5	27,600,000	93.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>22,049</b>	<b>-6,139,960</b>		<b>10,010</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Ward Murraming	7,480,364	20
500	School Projects	4,553,585	12
999	Re-location	3,058,557	8
240	Health Centres Projects	2,464,365	7
240	HIV/AIDS Supportive Programmes	2,408,008	7
	All Other Projects (29 projects)	16,821,014	46
<b>TOTAL</b>		<b>36,785,893</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
505	SCHOOLS PROJECTS	8,400,000	19
240	HEALTH CENTRES	5,400,000	12
405	WARD MURRAMING	5,400,000	12
245	AIDS PREVENTION PROGRAMMES	5,300,000	12
405	UPGRADING OF SHOPPING CENTRES	5,150,000	12
	All Other Projects (23 projects)	13,628,000	31
<b>TOTAL</b>		<b>43,278,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	47.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	24.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	96.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	107.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	94.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	99.5	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 667 Nyeri Municipal Council  
Summary Profile Fiscal Year 2007/2008**

Province: **CENTRAL**

District: **NYERI**

(Values in KShs)

No of Employees	164	No of Councillors	20	Business Permit Schedule	10
Total Yearly Salaries	90,298,609	Total Civic Costs	10,378,089	Business Permit Base Value	500
Average/Employee	550,601	Average/Councillor	518,904		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	43,998,507	43,998,508	100	49,416,240	112.3
Road Maintenance Levy Fund (RMLF)	5,842,451	7,610,941	130.3	21,777,523	286.1
Sub-Total	49,840,958	51,609,449	103.5	71,193,763	137.9
<b>Local Revenues</b>					
CILOR	12,000,000	3,500,000	29.2	11,792,462	336.9
Property Rates	20,000,000	15,064,629	75.3	21,500,000	142.7
Single Business Permit	23,000,000	25,220,832	109.7	25,000,000	99.1
Market Fees	0	5,587,163	0.0	8,590,000	153.7
Others	74,216,710	73,738,664	86.3	85,405,117	115.8
Sub-Total	129,216,710	123,111,288	95.3	152,287,579	123.7
<b>TOTAL REVENUES</b>	<b>179,057,668</b>	<b>174,720,737</b>	<b>97.6</b>	<b>223,481,342</b>	<b>127.9</b>
<b>EXPENDITURES</b>					
Civic	9,444,500	10,378,089	109.9	11,683,782	112.6
L A Personnel	65,087,495	90,298,609	138.7	89,759,986	99.4
L A Operations	24,673,639	40,309,712	163.4	36,079,390	89.5
L A Maintenance	7,625,500	4,545,792	59.6	22,379,160	492.3
TOTAL Recurrent Expenditures	106,831,134	145,532,202	136.2	159,902,318	109.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>72,226,534</b>	<b>29,188,535</b>	<b>40.4</b>	<b>63,679,024</b>	<b>217.8</b>
CAPITAL EXPENDITURES	15,868,350	15,520,006	97.8	40,859,629	263.3
LOAN REPAYMENTS	0	5,549,202	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>56,358,184</b>	<b>8,119,327</b>	<b>14.4</b>	<b>22,719,395</b>	<b>279.8</b>
DEBT RESOLUTION REPAYMENTS	26,325,310	11,049,202	42.0	20,625,310	186.7
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>30,032,874</b>	<b>-2,929,875</b>		<b>2,094,085</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Grading & Murraming	11,371,192	73
900	Storm Water Drainage	2,255,246	15
100	Council staff training	863,855	6
300	Computerisation	354,476	2
255	Rehabilitation of council houses	302,718	2
	All Other Projects (6 projects)	372,519	2
<b>TOTAL</b>		<b>15,520,006</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
500	CLEANING OF STORM WATER DRAINS	4,550,000	11
500	CONSTRUCTION OF RURINGU MEETING POINT DRAINAGE	4,324,000	11
500	UPGRADING OF PARKING AREAS KIMATHI ROAD	3,046,190	7
230	ELECTRIFICATION CBD	2,000,000	5
500	REHABILITATION OF WANGU MAKERI ROAD	1,820,000	4
	All Other Projects (35 projects)	25,119,439	61
<b>TOTAL</b>		<b>40,859,629</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	60.7	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	7.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	95.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	136.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	97.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	42.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 671 Nzoia County Council  
Summary Profile Fiscal Year 2007/2008**

Province: RIFT VALLEY

District: TRANS NZOIA

(Values in KShs)

No. of Employees:	49	No. of Councillors:	34	Business Permit Schedule:	3
Total Yearly Salaries:	20,499,775	Total Civic Costs:	19,382,236	Business Permit Base Value	150
Average/Employee:	418,363	Average/Councillor:	570,066		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	85,983,838	85,983,838	100	96,224,303	111.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	85,983,838	85,983,838	100.0	96,224,303	111.9
<b>Local Revenues</b>					
CILOR	0	0	0.0	720,000	0.0
Property Rates	2,350,000	1,111,000	47.3	2,040,000	183.6
Single Business Permit	5,580,000	8,304,488	148.8	7,800,000	93.9
Market Fees	1,940,000	1,456,854	75.1	1,832,500	125.8
Others	14,884,800	27,213,506	153.8	17,699,700	65.0
Sub-Total	24,754,800	38,085,848	153.9	30,092,200	79.0
TOTAL REVENUES	110,738,638	124,069,686	112.0	126,316,503	101.8
<b>EXPENDITURES</b>					
Civic	16,140,000	19,382,236	120.1	25,104,200	129.5
L A Personnel	24,423,892	20,499,775	83.9	27,198,569	132.7
L A Operations	31,486,200	37,745,051	119.9	34,803,200	92.2
L A Maintenance	6,710,400	9,277,630	138.3	12,820,600	138.2
TOTAL Recurrent Expenditures	78,760,492	86,904,692	110.3	99,926,569	115.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>31,978,146</b>	<b>37,164,994</b>	<b>116.2</b>	<b>26,389,934</b>	<b>71.0</b>
CAPITAL EXPENDITURES	25,500,000	30,336,807	119.0	43,600,000	143.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>6,478,146</b>	<b>6,828,187</b>	<b>105.4</b>	<b>-17,210,066</b>	
DEBT RESOLUTION REPAYMENTS	6,120,440	3,810,000	62.3	0	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>357,706</b>	<b>3,018,187</b>	<b>843.8</b>	<b>-17,210,066</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
500	Construction of Classroom	10,334,822	34
260	Kimini market stalls	5,009,790	17
260	Planning of market centres	4,815,626	16
100	Council valuation roll	4,500,000	15
500	Construction of culverts Bridges	2,290,768	8
	All Other Projects (4 projects)	3,385,801	11
<b>TOTAL</b>		<b>30,336,807</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
200	KIMININI MARKET STALLS	6,000,000	14
100	DIPPING LORRY (10 TONNES)	5,000,000	11
500	CONSTRUCTION OF CLASSROOM	4,550,000	10
500	CONSTRUCTION OF CLASSROOM(COMPLETION)	4,000,000	9
205	PERMETER WALL FENCING OF NZOIA C. COMPOUND	3,500,000	8
	All Other Projects (12 projects)	20,550,000	47
<b>TOTAL</b>		<b>43,600,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	38.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	153.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	110.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	119.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	62.3	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 676 Ogembo Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: GUCHA

(Values in KShs)

No of Employees	38	No of Councillors	9	Business Permit Schedule	7
Total Yearly Salaries	5,783,058	Total Civic Costs	2,214,102	Business Permit Base Value	300
Average/Employee	152,186	Average/Councillor	246,011		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	10,803,276	10,803,276	100	11,940,326	110.5
Road Maintenance Levy Fund (RMLF)	2,717,283	2,717,224	100.0	2,717,223	100.0
Sub-Total	13,520,559	13,520,500	100.0	14,657,549	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	2,050,000	1,594,790	77.8	2,200,000	137.9
Market Fees	525,000	789,330	150.3	555,600	70.4
Others	2,451,200	5,709,128	95.6	5,971,100	104.6
Sub-Total	5,026,200	8,093,248	161.0	8,726,700	107.8
<b>TOTAL REVENUES</b>	<b>18,546,759</b>	<b>21,613,748</b>	<b>116.5</b>	<b>23,384,249</b>	<b>108.2</b>
<b>EXPENDITURES</b>					
Civic	1,951,000	2,214,102	113.5	3,152,600	142.4
L A Personnel	7,892,160	5,783,058	73.3	8,190,496	141.6
L A Operations	2,443,000	1,676,181	68.6	3,430,500	204.7
L A Maintenance	305,000	91,746	30.1	1,530,000	1,667.6
TOTAL Recurrent Expenditures	12,591,160	9,765,087	77.6	16,303,596	167.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,955,599</b>	<b>11,848,661</b>	<b>198.9</b>	<b>7,080,653</b>	<b>59.8</b>
CAPITAL EXPENDITURES	4,446,589	4,552,700	102.4	4,996,529	109.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,509,010</b>	<b>7,295,961</b>	<b>483.5</b>	<b>2,084,124</b>	<b>28.6</b>
DEBT RESOLUTION REPAYMENTS	1,854,676	2,060,175	111.1	2,002,700	97.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-346,666</b>	<b>5,235,786</b>		<b>81,424</b>	<b>1.6</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Road maintenance	3,447,789	76
230	street lighting	243,752	5
240	Ass. To Mosora Dispensary phase 1	240,800	5
240	Ass To Getare Dispensary	151,280	3
240	Ass. To Mosora Dispensary	150,000	3
	All Other Projects (5 projects)	319,079	7
<b>TOTAL</b>		4,552,700	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	Roads maintenance	3,396,529	68
200	Construction of Town hall	1,200,000	24
240	Assistance to Mosora dispensary	200,000	4
230	Purchase of electricity transformer	150,000	3
265	Provision of market shades	50,000	1
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		4,996,529	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	57.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	34.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	22.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	161.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	77.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	102.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	111.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 681 OI'Kalou Town Council

Province: CENTRAL

Summary Profile Fiscal Year 2007/2008

District: NYANDARUA

(Values in KShs)

No. of Employees:	38	No. of Councillors:	9	Business Permit Schedule:	10
Total Yearly Salaries:	19,360,383	Total Civic Costs:	3,458,902	Business Permit Base Value	500
Average/Employee:	509,484	Average/Councillor:	384,322		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	17,969,740	17,969,740	100	20,052,203	111.6
Road Maintenance Levy Fund (RMLF)	753,765	2,523,757	334.8	2,717,223	107.7
Sub-Total	18,723,505	20,493,497	109.5	22,769,426	111.1
<b>Local Revenues</b>					
CILOR	515,484	750,200	145.5	4,000,000	533.2
Property Rates	2,500,000	3,092,654	123.7	3,474,103	112.3
Single Business Permit	4,500,000	5,904,074	131.2	6,200,000	105.0
Market Fees	1,000,000	1,092,600	109.3	850,000	77.8
Others	11,435,080	11,868,903	84.9	13,982,200	117.8
Sub-Total	19,950,564	22,708,431	113.8	28,506,303	125.5
<b>TOTAL REVENUES</b>	<b>38,674,069</b>	<b>43,201,928</b>	<b>111.7</b>	<b>51,275,729</b>	<b>118.7</b>
<b>EXPENDITURES</b>					
Civic	3,039,000	3,458,902	113.8	4,362,000	126.1
L A Personnel	17,283,637	19,360,383	112.0	20,342,523	105.1
L A Operations	6,887,392	8,184,434	118.8	9,298,000	113.6
L A Maintenance	1,324,000	1,652,120	124.8	5,123,306	310.1
<b>TOTAL Recurrent Expenditures</b>	<b>28,534,029</b>	<b>32,655,839</b>	<b>114.4</b>	<b>39,125,829</b>	<b>119.8</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>10,140,040</b>	<b>10,546,089</b>	<b>104.0</b>	<b>12,149,900</b>	<b>115.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>6,271,212</b>	<b>4,685,843</b>	<b>74.7</b>	<b>9,847,223</b>	<b>210.1</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>3,868,828</b>	<b>5,860,246</b>	<b>151.5</b>	<b>2,302,677</b>	<b>39.3</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>3,867,407</b>	<b>10,769,424</b>	<b>278.5</b>	<b>2,105,618</b>	<b>19.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,421</b>	<b>-4,909,178</b>		<b>197,059</b>	

Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
350	LOAN FOR PURCHASE OF TIPPER	2,160,000	46
240	KAIMBAGA MARTENITY	329,323	7
240	CAPTAIN HEALTH CENTRE	307,160	7
240	RURII HEALTH CENTRE	224,100	5
500	HUHO-INI NPRIMARY SCHOOL	212,257	5
	All Other Projects (13 projects)	1,453,003	31
	<b>TOTAL</b>	<b>4,685,843</b>	<b>100</b>

Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
405	ROAD NETWORK - ALL WARDS	3,417,223	35
600	RELOCATION OF SLAUGHTER SLAB	500,000	5
240	RURII HEALTH CENTRE	400,000	4
500	MUGATHIKA PRIMARY SCHOOL	400,000	4
500	MUKAMAGA SECONDARY SCHOOL	400,000	4
	All Other Projects (30 projects)	4,730,000	48
	<b>TOTAL</b>	<b>9,847,223</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	29.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	113.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	114.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	74.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	278.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 686 Olkejuado County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: KAJIADO

(Values in KShs)

No of Employees	270	No of Councillors	64	Business Permit Schedule	9
Total Yearly Salaries	60,960,081	Total Civic Costs	19,351,129	Business Permit Base Value	400
Average/Employee	225,778	Average/Councillor	302,361		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	108,024,442	108,024,442	100	121,340,457	112.3
Road Maintenance Levy Fund (RMLF)	0	4,000,000	0.0	4,000,000	100.0
Sub-Total	108,024,442	112,024,442	103.7	125,340,457	111.9
<b>Local Revenues</b>					
CILOR	2,027,235	500,000	24.7	1,992,174	39.8
Property Rates	6,754,133	34,854,433	516.0	11,200,548	32.1
Single Business Permit	14,456,000	26,816,580	185.5	19,980,000	74.5
Market Fees	6,840,500	10,175,355	148.8	6,620,000	65.1
Others	43,854,608	65,195,746	121.0	53,886,587	82.7
Sub-Total	73,932,476	137,542,114	186.0	93,679,309	68.1
<b>TOTAL REVENUES</b>	<b>181,956,918</b>	<b>249,566,556</b>	<b>137.2</b>	<b>219,019,766</b>	<b>87.8</b>
<b>EXPENDITURES</b>					
Civic	21,559,600	19,351,129	89.8	30,048,200	155.3
L A Personnel	63,937,401	60,960,081	95.3	70,635,833	115.9
L A Operations	42,155,182	51,187,140	121.4	54,028,143	105.6
L A Maintenance	6,177,000	5,380,265	87.1	9,320,000	173.2
<b>TOTAL Recurrent Expenditures</b>	<b>133,829,183</b>	<b>136,878,615</b>	<b>102.3</b>	<b>164,032,176</b>	<b>119.8</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>48,127,735</b>	<b>112,687,941</b>	<b>234.1</b>	<b>54,987,590</b>	<b>48.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>43,599,995</b>	<b>21,177,391</b>	<b>48.6</b>	<b>54,380,000</b>	<b>256.8</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>4,527,740</b>	<b>91,510,550</b>	<b>2,021.1</b>	<b>607,590</b>	<b>0.7</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,000,000</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>527,740</b>	<b>91,510,550</b>	<b>17,340.1</b>	<b>607,590</b>	<b>0.7</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	MOTO VEHICLES 2BY (4 BY 4)	5,438,000	26
200	COUNCIL OFFICES ADD	3,500,000	17
900	LESOIT BOREHOLE	2,000,000	9
900	EMAROROI BOREHOLE	1,732,794	8
900	MOSIRO B/HOLE REH/OLOKERI	1,417,290	7
	All Other Projects (9 projects)	7,089,307	33
	<b>TOTAL</b>	<b>21,177,391</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
200	COUNCIL OFFICE EXTENSION	5,000,000	9
360	MOTOR VEHICLE	4,000,000	7
350	FRONT LOADER	4,000,000	7
900	EQUIPING OF KILONITO BOREHOLE	3,500,000	6
900	ENDONYOWUAS WATER PROJECT	3,000,000	6
	All Other Projects (29 projects)	34,880,000	64
	<b>TOTAL</b>	<b>54,380,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	48.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	33.6	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	186.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	102.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	48.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 691 Othaya Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: CENTRAL

District: NYERI

(Values in KShs)

No. of Employees:	32	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	9,548,927	Total Civic Costs:	2,353,144	Business Permit Base Value	500
Average/Employee:	298,404	Average/Councillor:	294,143		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	7,421,611	7,421,611	100	8,162,682	110.0
Road Maintenance Levy Fund (RMLF)	2,717,223	2,037,918	75.0	2,717,223	133.3
Sub-Total	10,138,834	9,459,529	93.3	10,879,905	115.0
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	700,000	2,508,134	358.3	1,500,000	59.8
Single Business Permit	3,000,000	3,727,653	124.3	4,200,000	112.7
Market Fees	2,050,000	2,712,585	132.3	4,000,000	147.5
Others	6,485,000	7,597,094	97.2	7,819,000	102.9
Sub-Total	12,235,000	16,545,466	135.2	17,519,000	105.9
TOTAL REVENUES	22,373,834	26,004,995	116.2	28,398,905	109.2
<b>EXPENDITURES</b>					
Civic	2,130,000	2,353,144	110.5	3,278,400	139.3
L A Personnel	9,319,914	9,548,927	102.5	11,429,727	119.7
L A Operations	3,882,000	4,819,997	124.2	6,115,000	126.9
L A Maintenance	1,220,000	859,783	70.5	3,200,000	372.2
TOTAL Recurrent Expenditures	16,551,914	17,581,851	106.2	24,023,127	136.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,821,920</b>	<b>8,423,144</b>	<b>144.7</b>	<b>4,375,778</b>	<b>51.9</b>
CAPITAL EXPENDITURES	3,496,050	4,280,291	122.4	3,864,290	90.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>2,325,870</b>	<b>4,142,853</b>	<b>178.1</b>	<b>511,488</b>	<b>12.3</b>
DEBT RESOLUTION REPAYMENTS	2,300,000	2,647,357	115.1	3,100,000	117.1
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>25,870</b>	<b>1,495,496</b>	<b>5,780.8</b>	<b>-2,588,512</b>	

**Implemented Projects 2007/2008**

Code	Project Description	Amount (KShs)	%
400	Nyingi Road	947,250	22
400	Jeep Truck Road	879,450	21
400	Nduyi Market Road	740,668	17
400	Murimi Road	435,640	10
400	Mutitu Road	354,835	8
	All Other Projects (10 projects)	922,448	22
<b>TOTAL</b>		4,280,291	100

**Planned Projects 2008/2009**

Code	Project Description	Amount (KShs)	%
405	MUGA-INI ROAD	613,270	16
405	GATARO ROAD	559,850	14
405	NYAGA ROAD	474,540	12
505	PURCHASE OF COMPUTER & FAX	400,000	10
405	ST.TERESA ACCESS ROAD	314,710	8
	All Other Projects (9 projects)	1,501,920	39
<b>TOTAL</b>		3,864,290	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	57.1	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:	13.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	135.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	106.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	122.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	115.1	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 696 Oyugis Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: RACHUONYO

(Values in KShs)

No of Employees	60	No of Councillors	12	Business Permit Schedule	10
Total Yearly Salaries	8,136,326	Total Civic Costs	1,690,395	Business Permit Base Value	500
Average/Employee	135,605	Average/Councillor	140,866		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	15,466,102	15,466,101	100	17,210,485	111.3
Road Maintenance Levy Fund (RMLF)	1,000,000	2,037,918	203.8	2,037,918	100.0
Sub-Total	16,466,102	17,504,019	106.3	19,248,403	110.0
<b>Local Revenues</b>					
CILOR	21,000	0	0.0	21,000	0.0
Property Rates	680,700	695,780	102.2	861,002	123.7
Single Business Permit	2,760,000	2,689,740	97.5	0	0.0
Market Fees	7,885,553	5,010,436	63.5	8,975,000	179.1
Others	6,380,000	6,286,298	98.5	12,025,000	191.3
Sub-Total	17,727,253	14,682,254	82.8	21,882,002	149.0
<b>TOTAL REVENUES</b>	<b>34,193,355</b>	<b>32,186,273</b>	<b>94.1</b>	<b>41,130,405</b>	<b>127.8</b>
<b>EXPENDITURES</b>					
Civic	2,163,000	1,690,395	78.2	3,436,006	203.3
L A Personnel	10,246,858	8,136,326	79.4	12,547,503	154.2
L A Operations	4,257,500	5,542,347	130.2	6,489,000	117.1
L A Maintenance	937,400	3,741,615	399.1	1,290,000	34.5
TOTAL Recurrent Expenditures	17,604,758	19,110,683	108.6	23,762,509	124.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>16,588,597</b>	<b>13,075,590</b>	<b>78.8</b>	<b>17,367,896</b>	<b>132.8</b>
CAPITAL EXPENDITURES	5,873,547	7,797,392	132.8	10,457,918	134.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>10,715,050</b>	<b>5,278,198</b>	<b>49.3</b>	<b>6,909,978</b>	<b>130.9</b>
DEBT RESOLUTION REPAYMENTS	3,419,335	6,514,557	190.5	6,742,278	103.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>7,295,715</b>	<b>-1,236,359</b>		<b>167,700</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROADS & BRIDGES	2,847,392	37
900	WATER SPRING PROTECTION	1,100,000	14
230	STREET LIGHT EXPANSION	1,000,000	13
500	SCHOOL DESKS	750,000	10
200	TOWN HALL COMPLETION	500,000	6
	All Other Projects (6 projects)	1,600,000	21
<b>TOTAL</b>		<b>7,797,392</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	KRB - ROADS	2,037,918	19
900	PIT LATRINE / CLASSROOMS	1,690,000	16
900	ROADS & BRIDGES	1,630,000	16
900	WATER SPRING PROTECTION	1,050,000	10
900	STREET LIGHT	1,000,000	10
	All Other Projects (5 projects)	3,050,000	29
<b>TOTAL</b>		<b>10,457,918</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	52.9	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	8.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	82.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	108.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	132.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	190.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 701 Pokot County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: WEST POKOT

(Values in KShs)

No. of Employees:	32	No. of Councillors:	66	Business Permit Schedule:	9
Total Yearly Salaries:	8,132,883	Total Civic Costs:	11,700,065	Business Permit Base Value	400
Average/Employee:	254,153	Average/Councillor:	177,274		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	43,578,251	43,578,251	100	48,678,645	111.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	43,578,251	43,578,251	100.0	48,678,645	111.7
<b>Local Revenues</b>					
CILOR	1,385,761	509,000	36.7	1,385,761	272.3
Property Rates	948,500	11,760,200	1,239.9	200,325	1.7
Single Business Permit	900,000	1,153,911	128.2	649,200	56.3
Market Fees	278,243	280,542	100.8	1,722,000	613.8
Others	2,368,500	7,751,873	246.3	3,146,800	40.6
Sub-Total	5,881,004	21,455,526	364.8	7,104,086	33.1
<b>TOTAL REVENUES</b>	<b>49,459,255</b>	<b>65,033,777</b>	<b>131.5</b>	<b>55,782,731</b>	<b>85.8</b>
<b>EXPENDITURES</b>					
Civic	11,575,400	11,700,065	101.1	17,943,240	153.4
L A Personnel	9,928,334	8,132,883	81.9	13,257,614	163.0
L A Operations	5,158,640	9,543,616	185.0	5,940,000	62.2
L A Maintenance	700,000	3,628,024	518.3	2,089,153	57.6
TOTAL Recurrent Expenditures	27,362,374	33,004,588	120.6	39,230,007	118.9
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>22,096,881</b>	<b>32,029,189</b>	<b>144.9</b>	<b>16,552,724</b>	<b>51.7</b>
CAPITAL EXPENDITURES	16,995,518	14,700,000	86.5	16,995,518	115.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>5,101,363</b>	<b>17,329,189</b>	<b>339.7</b>	<b>-442,794</b>	
DEBT RESOLUTION REPAYMENTS	4,945,926	14,506,065	293.3	5,578,273	38.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>155,437</b>	<b>2,823,124</b>	<b>1,816.2</b>	<b>-6,021,067</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	MURUNY CHEPARERIA WATER PROJECT	1,000,000	7
240	NYANGAITA DISPENSARY	800,000	5
999	COMPLETION OF STALLED PROJECTS	691,868	5
500	TIYNEI PRIMARY SCHOOL CLASSROOMS	600,000	4
500	LOMUT BOYS SEC. SCHOOL	600,000	4
	All Other Projects (30 projects)	11,008,132	75
	<b>TOTAL</b>	<b>14,700,000</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
300	PUCHASE OF A CIVIC CAR	4,000,000	24
300	CONSTRUCTION OF ALALE DIVISIONAL OFFICES	1,000,000	6
405	CONSTRUCION OF FOOT BRIDGE AT MALMALTI	500,000	3
500	CONSTRUCTION OF LABORATORY AT CHEPKONO SEC.	500,000	3
245	CONSTR. OF CHEWARANY DISPENSARY	500,000	3
	All Other Projects (37 projects)	10,495,518	62
	<b>TOTAL</b>	<b>16,995,518</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	48.5	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:	35.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	364.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	120.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	86.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	293.3	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No of Employees.		28	No of Councillors		8	Business Permit Schedule		9
Total Yearly Salaries		4,778,989	Total Civic Costs		1,655,087	Business Permit Base Value		400
Average/Employee		170,678	Average/Councillor		206,886			
			FY 2007/2008			FY 2008/2009		
			Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals	
<b>REVENUES</b>								
<b>Central Government Transfers</b>								
Local Authority Transfer Fund (LATF)			7,891,201	7,891,201	100	8,699,452	110.2	
Road Maintenance Levy Fund (RMLF)			0	1,000,000	0.0	1,000,000	100.0	
Sub-Total			7,891,201	8,891,201	112.7	9,699,452	109.1	
<b>Local Revenues</b>								
CILOR			0	0	0.0	0	0.0	
Property Rates			85,127	0	0.0	0	0.0	
Single Business Permit			1,777,985	640,770	36.0	812,000	126.7	
Market Fees			184,000	418,520	227.5	0	0.0	
Others			1,334,508	2,248,043	74.9	3,002,104	133.5	
Sub-Total			3,381,620	3,307,333	97.8	3,814,104	115.3	
TOTAL REVENUES			11,272,821	12,198,534	108.2	13,513,556	110.8	
<b>EXPENDITURES</b>								
Civic			1,363,200	1,655,087	121.4	2,068,680	125.0	
L A Personnel			4,558,531	4,778,989	104.8	6,228,489	130.3	
L A Operations			2,262,000	1,820,443	80.5	3,196,000	175.6	
L A Maintenance			1,480,000	182,361	12.3	1,720,000	943.2	
TOTAL Recurrent Expenditures			9,663,731	8,436,880	87.3	13,213,169	156.6	
RECURRENT SURPLUS/DEFICITS			1,609,090	3,761,654	233.8	300,387	8.0	
CAPITAL EXPENDITURES			1,600,000	2,550,000	159.4	2,330,000	91.4	
LOAN REPAYMENTS			0	0	0.0	0	0.0	
NET SURPLUS/DEFICITS			9,090	1,211,654	13,329.4	-2,029,613	88.9	
DEBT RESOLUTION REPAYMENTS			9,000	1,942,893	21,587.7	1,728,000	513.9	
UNCOMMITTED SURPLUS/DEFICITS			90	-731,239		-3,767,613		

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROAD MAINTAINANCE (KRB-F)	950,000	37
500	CONSTRUCTION OF CLASSROOM	450,000	18
500	CONSTRUCTION OF CLASSROOM	400,000	16
900	CONSTRUCTION OF WATER TANK	400,000	16
999	PURCHASE OF LAND (PLAYGROUND)	350,000	14
	All Other Projects (0 projects)	0	0
TOTAL		2,550,000	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
505	CONSTRUCTION OF CLASSROOM	450,000	19
505	CONSTRUCTION OF CLASSROOM	400,000	17
999	PREPARATION OF VALUATION ROLL	350,000	15
999	GRADING OF MULUKOBA ROAD	300,000	13
505	CONSTRUCTION OF TOILET	300,000	13
	All Other Projects (2 projects)	530,000	23
TOTAL		2,330,000	100

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	52.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	16.9	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	97.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	87.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	159.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	21,587.7	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No of Employees	99	No of Councillors	36	Business Permit Schedule	10
Total Yearly Salaries	20,606,069	Total Civic Costs	6,777,348	Business Permit Base Value	500
Average/Employee	208,142	Average/Councillor	188,260		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	40,334,228	40,334,228	100	45,041,408	111.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	40,334,228	40,334,228	100.0	45,041,408	111.7
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	11,200	0.0	0	0.0
Single Business Permit	2,510,000	2,156,245	85.9	2,630,000	122.0
Market Fees	2,882,000	3,091,230	107.3	2,700,000	87.3
Others	1,895,000	2,111,440	88.3	2,391,500	113.3
Sub-Total	7,287,000	7,370,115	101.1	7,721,500	104.8
<b>TOTAL REVENUES</b>	<b>47,621,228</b>	<b>47,704,343</b>	<b>100.2</b>	<b>52,762,908</b>	<b>110.6</b>
<b>EXPENDITURES</b>					
Civic	6,100,000	6,777,348	111.1	9,482,000	139.9
L A Personnel	16,520,272	20,606,069	124.7	16,356,420	79.4
L A Operations	3,633,570	7,052,560	194.1	3,650,000	51.8
L A Maintenance	1,430,000	3,568,468	249.5	1,280,000	35.9
<b>TOTAL Recurrent Expenditures</b>	<b>27,683,842</b>	<b>38,004,445</b>	<b>137.3</b>	<b>30,768,420</b>	<b>81.0</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>19,937,386</b>	<b>9,699,898</b>	<b>48.7</b>	<b>21,994,488</b>	<b>226.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>14,657,000</b>	<b>4,643,377</b>	<b>31.7</b>	<b>16,464,014</b>	<b>354.6</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>5,280,386</b>	<b>5,056,521</b>	<b>95.8</b>	<b>5,530,474</b>	<b>109.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>5,250,000</b>	<b>5,056,521</b>	<b>96.3</b>	<b>5,450,705</b>	<b>107.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>30,386</b>	<b>0</b>		<b>79,769</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	Construction of Ward Offices	1,300,000	28
260	Preparation of Market Plan	669,600	14
200	Completion of Head Office Block	626,244	13
900	Construction of public toilet	621,500	13
400	Nyagowa Dol Road	500,000	11
	All Other Projects (4 projects)	926,033	20
	<b>TOTAL</b>	<b>4,643,377</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
100	Construction of 6 ward offices	3,000,000	18
350	Purchase of van	2,500,000	15
200	Extension of Office block	1,200,000	7
405	Completion of Nyagowa Dol Road	1,000,000	6
260	Construction of potato shade	1,000,000	6
	All Other Projects (19 projects)	7,764,014	47
	<b>TOTAL</b>	<b>16,464,014</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	53.4	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	17.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	101.1	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	31.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	96.3	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 716 Rongo Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: MIGORI

(Values in KShs)

No of Employees.	69	No of Councillors	10	Business Permit Schedule	7
Total Yearly Salaries	11,923,110	Total Civic Costs	2,650,246	Business Permit Base Value	300
Average/Employee	172,799	Average/Councillor	265,025		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	15,978,061	15,978,061	100	17,768,001	111.2
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	15,978,061	16,978,061	106.3	18,768,001	110.5
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	80,000	189,240	236.6	80,000	42.3
Single Business Permit	2,090,000	2,508,205	120.0	2,450,000	97.7
Market Fees	4,200,000	4,169,658	99.3	4,860,000	116.6
Others	7,836,000	9,598,938	80.1	11,990,000	124.9
Sub-Total	14,206,000	16,466,041	115.9	19,380,000	117.7
<b>TOTAL REVENUES</b>	<b>30,184,061</b>	<b>33,444,102</b>	<b>110.8</b>	<b>38,148,001</b>	<b>114.1</b>
<b>EXPENDITURES</b>					
Civic	2,561,000	2,650,246	103.5	2,712,000	102.3
L A Personnel	14,844,291	11,923,110	80.3	15,041,824	126.2
L A Operations	5,106,000	6,499,134	127.3	6,185,000	95.2
L A Maintenance	4,663,000	7,486,108	160.5	5,110,000	68.3
TOTAL Recurrent Expenditures	27,174,291	28,558,598	105.1	29,048,824	101.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,009,770</b>	<b>4,885,504</b>	<b>162.3</b>	<b>9,099,177</b>	<b>186.2</b>
CAPITAL EXPENDITURES	3,390,000	3,348,019	98.8	5,081,295	151.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-380,230</b>	<b>1,537,485</b>		<b>4,017,882</b>	<b>261.3</b>
DEBT RESOLUTION REPAYMENTS	2,313,755	4,672,773	202.0	3,623,106	77.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-2,693,985</b>	<b>-3,135,288</b>	<b>116.4</b>	<b>394,776</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Purchase of Asaloon Car	1,450,000	43
300	Automation	815,000	24
230	Supply of Electricity to 3 Primary Schools.	347,000	10
500	Construction of Aclass room(Okumba S.S.)	310,000	9
900	Protection of Spring Water at Koyar/Rairi/Kagor	276,019	8
	All Other Projects (2 projects)	150,000	4
	<b>TOTAL</b>	<b>3,348,019</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	OFFICE AUTOMATION	1,200,000	24
230	STREET LIGHTING	900,000	18
200	PURCHASE OF LAND	500,000	10
900	BOREHOLE	496,259	10
500	NJIRI DISPENSARY	496,259	10
	All Other Projects (3 projects)	1,488,777	29
	<b>TOTAL</b>	<b>5,081,295</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	56.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	17.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio.	9.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	115.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	105.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	98.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	202.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 721 Ruiru Municipal Council

Province: CENTRAL

Summary Profile Fiscal Year 2007/2008

District: THIKA

(Values in KShs)

No. of Employees:	117	No. of Councillors:	12	Business Permit Schedule:	13
Total Yearly Salaries:	40,327,516	Total Civic Costs:	8,045,719	Business Permit Base Value	850
Average/Employee:	344,680	Average/Councillor:	670,477		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	63,544,640	63,544,640	100	71,517,476	112.5
Road Maintenance Levy Fund (RMLF)	2,459,807	2,459,807	100.0	30,396,442	1,235.7
Sub-Total	66,004,447	66,004,447	100.0	101,913,918	154.4
<b>Local Revenues</b>					
CILOR	515,998	750,000	145.3	507,074	67.6
Property Rates	3,972,000	5,754,408	144.9	3,605,000	62.6
Single Business Permit	15,000,000	18,499,472	123.3	12,000,000	64.9
Market Fees	2,900,000	4,819,475	166.2	3,700,000	76.8
Others	11,983,200	19,350,212	103.9	18,618,210	96.2
Sub-Total	34,371,198	49,173,567	143.1	38,430,284	78.2
<b>TOTAL REVENUES</b>	<b>100,375,645</b>	<b>115,178,014</b>	<b>114.7</b>	<b>140,344,202</b>	<b>121.8</b>
<b>EXPENDITURES</b>					
Civic	8,065,000	8,045,719	99.8	17,289,000	214.9
L A Personnel	31,161,541	40,327,516	129.4	30,483,407	75.6
L A Operations	23,570,000	28,228,976	119.8	21,280,000	75.4
L A Maintenance	8,124,354	12,790,696	157.4	43,565,552	340.6
<b>TOTAL Recurrent Expenditures</b>	<b>70,920,895</b>	<b>89,392,907</b>	<b>126.0</b>	<b>112,617,959</b>	<b>126.0</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>29,454,750</b>	<b>25,785,107</b>	<b>87.5</b>	<b>27,726,243</b>	<b>107.5</b>
CAPITAL EXPENDITURES	17,300,000	21,182,184	122.4	26,625,439	125.7
LOAN REPAYMENTS	0	60,000	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>12,154,750</b>	<b>4,542,923</b>	<b>37.4</b>	<b>1,100,804</b>	<b>24.2</b>
DEBT RESOLUTION REPAYMENTS	7,509,781	0	0.0	0	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>4,644,969</b>	<b>4,542,923</b>	<b>97.8</b>	<b>1,100,804</b>	<b>24.2</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
260	CONST.OF RUIRU MARKET FLOOR	7,235,073	34
240	CONST. OF CLINIC-MURERA	2,152,461	10
240	CONST. OF CLINIC-GITOTHUA	1,997,852	9
400	OPENING OF ZONE T ROAD	1,860,000	9
500	CONST. OF CLASSROOM GITOTHUA	1,427,265	7
	All Other Projects (15 projects)	6,509,533	31
	<b>TOTAL</b>	<b>21,182,184</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	RUIRU OPEN AIR MARKET	4,500,000	17
900	STREET LIGHTING	4,300,000	16
900	HEALTH FACILITY	2,500,000	9
900	GRADING OF ROADS	2,500,000	9
900	COMPLETION OF DISPENSARY	2,200,000	8
	All Other Projects (17 projects)	10,625,439	40
	<b>TOTAL</b>	<b>26,625,439</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	44.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	22.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.0	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:	126.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	122.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 726 Rumuruti Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: RIFT VALLEY

District: LAIKIPIA

(Values in KShs)

No of Employees	30	No of Councillors	8	Business Permit Schedule	10
Total Yearly Salaries	7,030,232	Total Civic Costs	1,811,946	Business Permit Base Value	500
Average/Employee	234,341	Average/Councillor	226,493		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	9,261,807	9,261,807	100	10,226,731	110.4
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	9,261,807	10,261,807	110.8	11,226,731	109.4
<b>Local Revenues</b>					
CILOR	896,749	750,000	83.6	896,749	119.6
Property Rates	401,256	128,680	32.1	250,913	195.0
Single Business Permit	1,041,846	985,870	94.6	755,000	76.6
Market Fees	545,445	716,048	131.3	1,006,250	140.5
Others	6,210,986	6,156,540	104.5	5,892,281	95.7
Sub-Total	9,096,282	8,737,138	96.1	8,801,193	100.7
<b>TOTAL REVENUES</b>	<b>18,358,089</b>	<b>18,998,945</b>	<b>103.5</b>	<b>20,027,924</b>	<b>105.4</b>
<b>EXPENDITURES</b>					
Civic	1,188,000	1,811,946	152.5	2,240,700	123.7
L A Personnel	8,822,480	7,030,232	79.7	13,549,550	192.7
L A Operations	3,585,000	3,613,562	100.8	7,455,019	206.3
L A Maintenance	554,747	334,851	60.4	3,404,150	1,016.6
TOTAL Recurrent Expenditures	14,150,227	12,790,591	90.4	26,649,419	208.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>4,207,862</b>	<b>6,208,354</b>	<b>147.5</b>	<b>-6,621,495</b>	
<b>CAPITAL EXPENDITURES</b>	<b>3,697,260</b>	<b>3,176,502</b>	<b>85.9</b>	<b>4,200,000</b>	<b>132.2</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>510,602</b>	<b>3,031,852</b>	<b>593.8</b>	<b>-10,821,495</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>2,424,800</b>	<b>2,116,661</b>	<b>87.3</b>	<b>2,800,581</b>	<b>132.3</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-1,914,198</b>	<b>915,191</b>		<b>-13,622,076</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	EXHAUSTER	1,000,000	31
200	TOWN HALL CONSTRUCTION	549,431	17
300	OFFICE EQUIPMENT	548,391	17
900	PURCHASE OF WATER METERS & PIPES	391,260	12
400	ROADS MAINTENANCE	302,800	10
	All Other Projects (2 projects)	384,620	12
<b>TOTAL</b>		<b>3,176,502</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	EXHAUSTER&COMPONENTS	1,000,000	24
200	TOWN HALL CONSTRUCTION	750,000	18
300	OFFICE EQUIPMENT(INCLUSIVE CHAMBER FURNITURE)	550,000	13
505	MARKET/BUS PARK/AUCTION YARD REHABILITATION	300,000	7
405	ROAD MAINTENANCE (GENERAL)	300,000	7
	All Other Projects (6 projects)	1,300,000	31
<b>TOTAL</b>		<b>4,200,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	56.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	33.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	14.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	96.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	90.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	85.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	87.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 731 Runyenjes Municipal Council

Province: EASTERN

Summary Profile Fiscal Year 2007/2008

District: EMBU

(Values in KShs)

No. of Employees:	40	No. of Councillors:	12	Business Permit Schedule:	10
Total Yearly Salaries:	9,969,122	Total Civic Costs:	1,809,291	Business Permit Base Value	500
Average/Employee:	249,228	Average/Councillor:	150,774		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	12,297,229	12,297,229	100	13,614,866	110.7
Road Maintenance Levy Fund (RMLF)	1,000,000	1,261,879	126.2	1,915,527	151.8
Sub-Total	13,297,229	13,559,108	102.0	15,530,393	114.5
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	22,580	85,361	378.0	100,000	117.1
Single Business Permit	637,700	5,859,603	918.9	5,090,000	86.9
Market Fees	152,000	608,700	400.5	800,000	131.4
Others	14,483,770	10,047,723	101.9	9,863,000	98.2
Sub-Total	15,296,050	16,601,387	108.5	15,853,000	95.5
<b>TOTAL REVENUES</b>	<b>28,593,279</b>	<b>30,160,495</b>	<b>105.5</b>	<b>31,383,393</b>	<b>104.1</b>
<b>EXPENDITURES</b>					
Civic	1,285,200	1,809,291	140.8	2,943,380	162.7
L A Personnel	12,998,321	9,969,122	76.7	12,390,772	124.3
L A Operations	3,871,900	4,069,277	105.1	4,495,468	110.5
L A Maintenance	1,585,000	2,352,393	148.4	3,120,000	132.6
TOTAL Recurrent Expenditures	19,740,421	18,200,083	92.2	22,949,620	126.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>8,852,858</b>	<b>11,960,412</b>	<b>135.1</b>	<b>8,433,773</b>	<b>70.5</b>
CAPITAL EXPENDITURES	6,118,600	1,196,605	19.6	8,236,886	688.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>2,734,258</b>	<b>10,763,807</b>	<b>393.7</b>	<b>196,887</b>	<b>1.8</b>
DEBT RESOLUTION REPAYMENTS	2,300,000	5,409,293	235.2	190,000	3.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>434,258</b>	<b>5,354,514</b>	<b>1,233.0</b>	<b>6,887</b>	<b>0.1</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
500	UGWERI SEC. SCH.(MATERIALS & LABOUR	200,000	17
200	BUS PARK OFFICE(CONSTRUCTION)	168,000	14
240	KITHUNGUTHIA DISP.(MATERIALS)	145,625	12
500	GIKUURI S.A. SEC. SCH.(LAB. EQUIPMENT)	100,000	8
500	KAVURU PRI. SCH.(MATERIALS & LABOUR	100,000	8
	All Other Projects (13 projects)	482,980	40
	<b>TOTAL</b>	<b>1,196,605</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	LIGHT GRADING, PATCHING, MURRAMING & CULVERTS	2,107,079	26
350	VEHICLE	2,000,000	24
240	KANDURI DISPENSARY	600,000	7
320	PURCHASE OF LAND	500,000	6
500	NYAGAARI SECONDARY SCHOOL	300,000	4
	All Other Projects (17 projects)	2,729,807	33
	<b>TOTAL</b>	<b>8,236,886</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	55.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	41.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	108.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	92.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	19.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	235.2	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 736 Sagana Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: CENTRAL

District: KIRINYAGA

(Values in KShs)

No of Employees:	40	No of Councillors:	8	Business Permit Schedule	10
Total Yearly Salaries	9,879,151	Total Civic Costs	1,440,233	Business Permit Base Value	500
Average/Employee:	246,979	Average/Councillor:	180,029		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	7,019,303	7,019,304	100	7,705,501	109.8
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	7,019,303	8,019,304	114.2	8,705,501	108.6
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	591,020	0.0	90,000	15.2
Single Business Permit	1,475,000	1,454,595	98.6	1,410,000	96.9
Market Fees	300,000	254,080	84.7	280,000	110.2
Others	6,669,250	6,622,255	104.5	6,336,539	95.7
Sub-Total	8,444,250	8,921,950	105.7	8,116,539	91.0
<b>TOTAL REVENUES</b>	<b>15,463,553</b>	<b>16,941,254</b>	<b>109.6</b>	<b>16,822,040</b>	<b>99.3</b>
<b>EXPENDITURES</b>					
Civic	2,326,000	1,440,233	61.9	2,657,800	184.5
L A Personnel	10,413,829	9,879,151	94.9	9,205,601	93.2
L A Operations	4,826,000	1,748,928	36.2	5,442,100	311.2
L A Maintenance	1,130,000	661,827	58.6	2,120,000	320.3
TOTAL Recurrent Expenditures	18,695,829	13,730,139	73.4	19,425,501	141.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-3,232,276</b>	<b>3,211,116</b>		<b>-2,603,461</b>	
<b>CAPITAL EXPENDITURES</b>	<b>3,281,834</b>	<b>1,182,718</b>	<b>36.0</b>	<b>3,440,000</b>	<b>290.9</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>-6,514,110</b>	<b>2,028,397</b>		<b>-6,043,461</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,637,000</b>	<b>3,043,935</b>	<b>185.9</b>	<b>1,949,750</b>	<b>64.1</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-8,151,110</b>	<b>-1,015,538</b>	<b>12.5</b>	<b>-7,993,211</b>	<b>787.1</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	EXTENSION OF OFFICE	387,729	33
200	EXTENSION OF OFFICE	387,729	33
900	BUS PARK TOILETS/SEPTIC	203,630	17
900	BUS PARK TOILETS / SEPTIC	203,630	17
0		0	0
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		<b>1,182,718</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
800	VALUATION ROLL	500,000	15
925	CONSTRUCTION OF WATER TANK	348,000	10
925	KINYAGA 'B' WATER PROJECT	324,000	9
800	BUSPARK	300,000	9
805	CHAKAKA-MJINI-MUCAGARA-GAKINDU ROAD	274,000	8
	All Other Projects (9 projects)	1,694,000	49
<b>TOTAL</b>		<b>3,440,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	58.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	39.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	10.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	105.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	73.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	36.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	185.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 741 Samburu County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: SAMBURU

(Values in KShs)

No. of Employees:	223	No. of Councillors:	45	Business Permit Schedule:	8
Total Yearly Salaries:	46,760,968	Total Civic Costs:	17,277,038	Business Permit Base Value	350
Average/Employee:	209,690	Average/Councillor:	383,934		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	32,043,424	31,658,902	99	35,850,625	113.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	32,043,424	31,658,902	98.8	35,850,625	113.2
<b>Local Revenues</b>					
CILOR	8,125,140	2,000,000	24.6	8,125,140	406.3
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,800,000	1,650,000	91.7	1,850,000	112.1
Market Fees	560,000	568,910	101.6	560,000	98.4
Others	126,375,600	116,917,241	104.9	111,435,600	95.3
Sub-Total	136,860,740	121,136,151	88.5	121,970,740	100.7
<b>TOTAL REVENUES</b>	<b>168,904,164</b>	<b>152,795,053</b>	<b>90.5</b>	<b>157,821,365</b>	<b>103.3</b>
<b>EXPENDITURES</b>					
Civic	17,380,000	17,277,038	99.4	24,208,000	140.1
L A Personnel	62,481,357	46,760,968	74.8	65,658,458	140.4
L A Operations	39,289,224	37,857,516	96.4	44,567,711	117.7
L A Maintenance	11,490,000	13,901,926	121.0	11,980,000	86.2
<b>TOTAL Recurrent Expenditures</b>	<b>130,640,581</b>	<b>115,797,448</b>	<b>88.6</b>	<b>146,414,169</b>	<b>126.4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>38,263,583</b>	<b>36,997,605</b>	<b>96.7</b>	<b>11,407,196</b>	<b>30.8</b>
<b>CAPITAL EXPENDITURES</b>	<b>24,300,000</b>	<b>23,738,477</b>	<b>97.7</b>	<b>30,500,000</b>	<b>128.5</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>13,963,583</b>	<b>13,259,128</b>	<b>95.0</b>	<b>-19,092,804</b>	
DEBT RESOLUTION REPAYMENTS	55,401	0	0.0	5,350,625	0.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>13,908,182</b>	<b>13,259,128</b>	<b>95.3</b>	<b>-24,443,429</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	Drilling of 4 Boreholes	6,000,000	25
500	Construction of 10 Classrooms	3,830,377	16
500	Construction of 5 Dormitories	2,900,000	12
500	Construction of 2 Dispensaries	2,500,000	11
500	Grants t Secondary Schools	2,200,000	9
	All Other Projects (7 projects)	6,308,100	27
	<b>TOTAL</b>	<b>23,738,477</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	DRILLING OF BOREHOLES	9,000,000	30
500	CONSTRUCTION OF CLASSROOMS	6,800,000	22
500	CONSTRUCTION OF TEACHERS HOUSES	3,900,000	13
320	PURCHASE OF MOTOR VEHICLE	3,000,000	10
900	OFFICE EXTENSION	3,000,000	10
	All Other Projects (5 projects)	4,800,000	16
	<b>TOTAL</b>	<b>30,500,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	51.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	63.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	88.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	88.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	97.7	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: 746 Siaya County Council

Summary Profile Fiscal Year 2007/2008

District: SIAYA

Province: NYANZA

(Values in KShs)

No of Employees	65	No of Councillors	30	Business Permit Schedule	8
Total Yearly Salaries	13,166,319	Total Civic Costs	8,219,087	Business Permit Base Value	350
Average/Employee	202,559	Average/Councillor	273,970		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	59,042,748	58,334,235	99	66,017,627	113.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	59,042,748	58,334,235	98.8	66,017,627	113.2
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,160,000	4,910,613	118.0	4,350,000	88.6
Market Fees	3,900,350	4,213,243	108.0	4,200,350	99.7
Others	4,138,468	4,649,513	81.3	5,719,207	123.0
Sub-Total	12,198,818	13,773,369	112.9	14,269,557	103.6
<b>TOTAL REVENUES</b>	<b>71,241,566</b>	<b>72,107,604</b>	<b>101.2</b>	<b>80,287,184</b>	<b>111.3</b>
<b>EXPENDITURES</b>					
Civic	9,730,800	8,219,087	84.5	8,423,210	102.5
L A Personnel	16,977,350	13,166,319	77.6	18,769,542	142.6
L A Operations	10,165,000	28,207,068	277.5	13,547,136	48.0
L A Maintenance	3,390,000	4,032,321	118.9	3,270,000	81.1
<b>TOTAL Recurrent Expenditures</b>	<b>40,263,150</b>	<b>53,624,795</b>	<b>133.2</b>	<b>44,009,888</b>	<b>82.1</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>30,978,416</b>	<b>18,482,809</b>	<b>59.7</b>	<b>36,277,296</b>	<b>196.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>24,350,000</b>	<b>10,187,795</b>	<b>41.8</b>	<b>26,146,151</b>	<b>256.6</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>6,628,416</b>	<b>8,295,014</b>	<b>125.1</b>	<b>10,131,145</b>	<b>122.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>7,124,566</b>	<b>7,748,269</b>	<b>108.8</b>	<b>7,081,327</b>	<b>91.4</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-496,150</b>	<b>546,745</b>		<b>3,049,818</b>	<b>557.8</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	HEAVY PLANT & M. TIPPER	3,900,000	38
300	COMPUTERIZATION	2,140,000	21
500	W. UGENYA YOUTH POLYTECHNIC	784,335	8
240	BORO DISPENSARY	350,000	3
500	KONYA SECONDARY SCHOOL	202,000	2
	All Other Projects (35 projects)	2,811,460	28
	<b>TOTAL</b>	<b>10,187,795</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	PURCHASE OF A 7 TONNE TIPPER	7,000,000	27
999	REHABILITATION OF COUNCIL MARKETS	3,946,151	15
999	IMPLEMENTATION OF PHASE II LAIFORMS	2,000,000	8
999	BURSARY FUND	1,200,000	5
240	COMPLETION OF MATERNITY WING AT JERA DISPENSARY	500,000	2
	All Other Projects (42 projects)	11,500,000	44
	<b>TOTAL</b>	<b>26,146,151</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	41.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	34.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	15.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	112.9	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	41.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	108.8	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 751 Siaya Municipal Council  
Summary Profile Fiscal Year 2007/2008**

Province: **NYANZA**

District: **SIAYA**

(Values in KShs)

No. of Employees:	47	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	10,514,978	Total Civic Costs:	2,326,671	Business Permit Base Value	500
Average/Employee:	223,723	Average/Councillor:	290,834		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	16,069,765	16,069,764	100	17,913,994	111.5
Road Maintenance Levy Fund (RMLF)	596,799	2,010,984	337.0	6,914,049	343.8
Sub-Total	16,666,564	18,080,748	108.5	24,828,043	137.3
<b>Local Revenues</b>					
CILOR	346,650	100,000	28.8	340,655	340.7
Property Rates	1,492,980	5,158,107	345.5	2,216,650	43.0
Single Business Permit	2,200,000	2,888,098	131.3	2,750,000	95.2
Market Fees	2,400,000	3,412,045	142.2	2,570,000	75.3
Others	2,695,000	24,618,328	315.7	7,797,050	31.7
Sub-Total	9,134,630	36,176,578	396.0	15,674,355	43.3
<b>TOTAL REVENUES</b>	<b>25,801,194</b>	<b>54,257,326</b>	<b>210.3</b>	<b>40,502,398</b>	<b>74.6</b>
<b>EXPENDITURES</b>					
Civic	3,218,000	2,326,671	72.3	3,500,000	150.4
L A Personnel	10,877,886	10,514,978	96.7	13,714,061	130.4
L A Operations	3,068,024	4,349,477	141.8	3,606,748	82.9
L A Maintenance	1,550,000	7,353,224	474.4	12,960,561	176.3
TOTAL Recurrent Expenditures	18,713,910	24,544,350	131.2	33,781,370	137.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>7,087,284</b>	<b>29,712,976</b>	<b>419.2</b>	<b>6,721,028</b>	<b>22.6</b>
CAPITAL EXPENDITURES	4,500,000	3,545,000	78.8	5,525,000	155.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>2,587,284</b>	<b>26,167,976</b>	<b>1,011.4</b>	<b>1,196,028</b>	<b>4.6</b>
DEBT RESOLUTION REPAYMENTS	4,729,996	7,684,250	162.5	4,809,644	62.6
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-2,142,712</b>	<b>18,483,726</b>		<b>-3,613,616</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
500	SCHOOLS REHAB. E .W. & C. WARD	2,000,000	56
200	COUNCIL PREMISE CONSTRUCTION	1,400,000	39
999	REHABILITATION OF AHINDI GARDEN	100,000	3
400	CONSTRUCTION OF BRIDGE	45,000	1
0		0	0
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		3,545,000	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	Purchase of Revenue Vehicle	2,200,000	40
265	Nursery School Construction	1,250,000	23
260	Expansion of Water Supply	725,000	13
265	Market Rehabilitation	600,000	11
400	Construction of Bridge	300,000	5
	All Other Projects (2 projects)	450,000	8
<b>TOTAL</b>		5,525,000	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	60.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	396.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	131.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	78.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	162.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 756 Sirisia Town Council

Province: WESTERN

Summary Profile Fiscal Year 2007/2008

District: BUNGOMA

(Values in KShs)

No of Employees	12	No of Councillors	8	Business Permit Schedule	10
Total Yearly Salaries	2,729,389	Total Civic Costs	1,655,523	Business Permit Base Value	500
Average/Employee	227,449	Average/Councillor	206,940		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	5,862,577	5,721,874	98	6,396,036	111.8
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	0	0.0
Sub-Total	5,862,577	6,721,874	114.7	6,396,036	85.2
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	200,000	307,300	153.7	200,000	65.1
Market Fees	132,916	244,710	184.1	132,916	54.3
Others	496,000	628,289	126.7	496,000	78.9
Sub-Total	828,916	1,180,299	142.4	828,916	70.2
<b>TOTAL REVENUES</b>	<b>6,691,493</b>	<b>7,902,173</b>	<b>118.1</b>	<b>7,224,952</b>	<b>91.4</b>
<b>EXPENDITURES</b>					
Civic	1,282,600	1,655,523	129.1	1,282,600	77.5
L A Personnel	3,085,933	2,729,389	88.4	3,085,933	113.1
L A Operations	522,150	761,703	145.9	522,150	68.6
L A Maintenance	168,830	49,780	29.5	168,830	339.2
<b>TOTAL Recurrent Expenditures</b>	<b>5,059,513</b>	<b>5,196,395</b>	<b>102.7</b>	<b>5,059,513</b>	<b>97.4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>1,631,980</b>	<b>2,705,778</b>	<b>165.8</b>	<b>2,165,439</b>	<b>80.0</b>
CAPITAL EXPENDITURES	2,286,405	0	0.0	3,494,455	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-654,425</b>	<b>2,705,778</b>		<b>-1,329,016</b>	
DEBT RESOLUTION REPAYMENTS	669,149	3,551,971	530.8	669,149	18.8
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-1,323,574</b>	<b>-846,193</b>	<b>63.9</b>	<b>-1,998,165</b>	<b>236.1</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	RURAL ACCESS ROADS	1,400,000	40
245	CONSTRUCTION OF SOCIAL HALL	714,455	20
900	DUG BORE HOLE	700,000	20
999	TOWN STADIUM	400,000	11
405	LAYING SMALL BRIDGES	280,000	8
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>3,494,455</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	59.5	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	31.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	142.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	102.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	530.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

**L A CODE: 761 Sotik Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: RIFT VALLEY

District: BOMET

(Values in KShs)

No. of Employees	37	No of Councillors	9	Business Permit Schedule:	12
Total Yearly Salaries	8,391,718	Total Civic Costs	1,844,614	Business Permit Base Value	700
Average/Employee	226,803	Average/Councillor	204,957		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	6,112,397	5,562,281	91	6,683,862	120.2
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	6,112,397	6,562,281	107.4	7,683,862	117.1
<b>Local Revenues</b>					
CILOR	0	500,000	0.0	0	0.0
Property Rates	4,002,260	3,684,267	92.1	4,349,301	118.1
Single Business Permit	2,026,304	2,517,775	124.3	2,234,282	88.7
Market Fees	1,460,000	1,288,325	88.2	494,572	38.4
Others	4,963,669	5,836,011	89.1	6,546,426	112.2
Sub-Total	12,452,233	13,826,378	111.0	13,624,581	98.5
<b>TOTAL REVENUES</b>	<b>18,564,630</b>	<b>20,388,659</b>	<b>109.8</b>	<b>21,308,443</b>	<b>104.5</b>
<b>EXPENDITURES</b>					
Civic	2,836,400	1,844,614	65.0	3,445,400	188.8
L A Personnel	13,424,869	8,391,718	62.5	14,451,056	172.2
L A Operations	5,137,700	4,790,431	93.2	6,707,858	140.0
L A Maintenance	7,700,000	2,214,162	28.8	8,801,890	397.5
TOTAL Recurrent Expenditures	29,098,969	17,240,925	59.2	33,406,204	193.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-10,534,339</b>	<b>3,147,734</b>		<b>-12,097,761</b>	
<b>CAPITAL EXPENDITURES</b>	<b>2,829,497</b>	<b>1,059,146</b>	<b>37.4</b>	<b>2,679,497</b>	<b>253.0</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>-13,363,836</b>	<b>2,088,588</b>		<b>-14,777,258</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>6,421,978</b>	<b>3,818,322</b>	<b>59.5</b>	<b>8,847,970</b>	<b>231.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-19,785,815</b>	<b>-1,729,734</b>	<b>8.7</b>	<b>-23,625,228</b>	<b>1,365.8</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	Office Extension	346,546	33
100	Monitoring & Evaluation	320,000	30
400	Access Roads	244,450	23
900	Water Supply - Chakoror	44,140	4
500	Sotik Tea Secondary Shool	40,000	4
	All Other Projects (9 projects)	64,010	6
<b>TOTAL</b>		<b>1,059,146</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
800	Office Extension	575,000	21
805	Murraming of Town Roads	375,000	14
900	Public Toilet (s)	304,497	11
505	Kapinderem/ Kipsonoi Nursery School	100,000	4
500	School construction-SotikTea	100,000	4
	All Other Projects (17 projects)	1,225,000	46
<b>TOTAL</b>		<b>2,679,497</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	50.9	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	10.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	111.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	59.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	37.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	59.5	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No of Employees:	55	No. of Councillors:	22	Business Permit Schedule:	9
Total Yearly Salaries:	16,960,341	Total Civic Costs:	4,255,606	Business Permit Base Value:	400
Average/Employee:	308,370	Average/Councillor:	193,437		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	24,377,961	24,377,961	100	27,161,211	111.4
Road Maintenance Levy Fund (RMLF)	2,717,194	1,358,612	50.0	2,717,223	200.0
Sub-Total	27,095,155	25,736,573	95.0	29,878,434	116.1
<b>Local Revenues</b>					
CILOR	3,583,200	1,000,000	27.9	3,521,229	352.1
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,300,000	1,040,100	80.0	1,200,000	115.4
Market Fees	2,600,000	3,571,126	137.4	3,600,000	100.8
Others	8,746,803	22,017,359	176.2	12,494,448	56.7
Sub-Total	16,230,003	27,628,585	170.2	20,815,677	75.3
<b>TOTAL REVENUES</b>	<b>43,325,158</b>	<b>53,365,158</b>	<b>123.2</b>	<b>50,694,111</b>	<b>95.0</b>
<b>EXPENDITURES</b>					
Civic	4,432,000	4,255,606	96.0	8,361,800	196.5
L A Personnel	16,604,168	16,960,341	102.1	17,073,291	100.7
L A Operations	4,920,000	10,637,169	216.2	8,855,000	83.2
L A Maintenance	250,000	1,103,960	441.6	390,000	35.3
<b>TOTAL Recurrent Expenditures</b>	<b>26,206,168</b>	<b>32,957,076</b>	<b>125.8</b>	<b>34,680,091</b>	<b>105.2</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>17,118,990</b>	<b>20,408,082</b>	<b>119.2</b>	<b>16,014,020</b>	<b>78.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>810,000</b>	<b>15,125,840</b>	<b>1,867.4</b>	<b>10,676,529</b>	<b>70.6</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>16,308,990</b>	<b>5,282,242</b>	<b>32.4</b>	<b>5,337,491</b>	<b>101.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,322,000</b>	<b>5,208,666</b>	<b>120.5</b>	<b>5,178,707</b>	<b>99.4</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>11,986,990</b>	<b>73,676</b>	<b>0.6</b>	<b>156,784</b>	<b>215.8</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Tipper	6,092,000	40
350	Double Cabin	3,013,836	20
400	Sindo Road/Drainage	1,143,800	8
200	Office Extension	1,097,228	7
400	Osiri-Kasongo Road	705,600	5
	All Other Projects (16 projects)	3,073,376	20
	<b>TOTAL</b>	<b>15,125,840</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	ROADS REHABILITATION	3,396,529	32
250	COUNCIL HOUSING PROJECTS	2,000,000	19
800	SINDO BUS PARK	600,000	6
255	COUNCIL OFFICES FENCING	300,000	3
265	NYANDIWA MARKET	300,000	3
	All Other Projects (28 projects)	4,080,000	38
	<b>TOTAL</b>	<b>10,676,529</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	77.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	2.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	12.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	170.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	125.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	1,867.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	120.5	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	57	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	7,639,246	Total Civic Costs:	1,295,500	Business Permit Base Value	350
Average/Employee:	134,022	Average/Councillor:	161,938		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	11,359,825	11,359,825	100	12,578,873	110.7
Road Maintenance Levy Fund (RMLF)	1,000,000	2,717,223	271.7	2,717,223	100.0
Sub-Total	12,359,825	14,077,048	113.9	15,296,096	108.7
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,160,000	1,290,175	111.2	1,150,000	89.1
Market Fees	2,950,000	2,603,440	88.3	2,925,000	112.4
Others	1,229,000	1,549,575	119.7	1,294,600	83.5
Sub-Total	5,339,000	5,443,190	102.0	5,369,600	98.6
<b>TOTAL REVENUES</b>	<b>17,698,825</b>	<b>19,520,238</b>	<b>110.3</b>	<b>20,665,696</b>	<b>105.9</b>
<b>EXPENDITURES</b>					
Civic	1,166,200	1,295,500	111.1	2,010,000	155.2
L A Personnel	8,280,223	7,639,246	92.3	7,877,215	103.1
L A Operations	2,575,000	2,534,416	98.4	2,440,000	96.3
L A Maintenance	600,000	341,600	56.9	295,000	86.4
<b>TOTAL Recurrent Expenditures</b>	<b>12,621,423</b>	<b>11,810,762</b>	<b>93.6</b>	<b>12,622,215</b>	<b>106.9</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,077,401</b>	<b>7,709,476</b>	<b>151.8</b>	<b>8,043,481</b>	<b>104.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,850,000</b>	<b>3,617,035</b>	<b>93.9</b>	<b>6,417,223</b>	<b>177.4</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>1,227,401</b>	<b>4,092,441</b>	<b>333.4</b>	<b>1,626,258</b>	<b>39.7</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,750,000</b>	<b>2,850,864</b>	<b>162.9</b>	<b>1,614,790</b>	<b>56.6</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-522,599</b>	<b>1,241,577</b>		<b>11,468</b>	<b>0.9</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Iruma/ Kiamaoncha Road	618,315	17
900	Riamina Water Spring	467,400	13
400	Nyangiti Feeder Roads	450,000	12
400	suneka By-pass	287,200	8
400	Suneka- Kimenda Road	280,000	8
	All Other Projects (11 projects)	1,514,120	42
	<b>TOTAL</b>	<b>3,617,035</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	Road rehabilitation under KRBF	2,717,223	42
999	Purchase of Vehicle	2,000,000	31
405	Riamaoncha School to Iruma to Boisukia Road	300,000	5
405	Bonyaoro Riamirimani Itibo Highway Road	225,000	4
405	Rianyangesi - Rianyairo Road	150,000	2
	All Other Projects (8 projects)	1,025,000	16
	<b>TOTAL</b>	<b>6,417,223</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	57.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	102.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	93.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	93.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	162.9	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 776 Tabaka Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: GUCHA

(Values in KShs)

No. of Employees.	60	No. of Councillors:	9	Business Permit Schedule:	10
Total Yearly Salaries:	4,349,368	Total Civic Costs:	2,397,930	Business Permit Base Value	500
Average/Employee.	72,489	Average/Councillor:	266,437		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	8,786,036	8,786,035	100	9,697,931	110.4
Road Maintenance Levy Fund (RMLF)	2,037,918	2,037,918	100.0	2,037,918	100.0
Sub-Total	10,823,954	10,823,953	100.0	11,735,849	108.4
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	50,000	0.0	0	0.0
Single Business Permit	2,125,200	501,710	23.6	2,337,720	466.0
Market Fees	1,279,200	242,120	18.9	1,407,120	581.2
Others	3,136,220	799,230	23.2	3,449,842	431.6
Sub-Total	6,540,620	1,593,060	24.4	7,194,882	451.6
<b>TOTAL REVENUES</b>	17,364,574	12,417,013	71.5	18,930,531	152.5
<b>EXPENDITURES</b>					
Civic	1,462,000	2,397,930	164.0	2,812,000	117.3
L A Personnel	4,910,101	4,349,368	88.6	4,609,201	106.0
L A Operations	863,920	1,804,369	208.9	1,113,920	61.7
L A Maintenance	1,301,324	11,170	0.9	525,230	4,702.1
TOTAL Recurrent Expenditures	8,537,345	8,562,837	100.3	9,060,350	105.8
<b>RECURRENT SURPLUS/DEFICITS</b>	8,827,229	3,854,176	43.7	9,870,181	266.1
<b>CAPITAL EXPENDITURES</b>	2,482,437	1,132,242	45.6	3,782,193	334.0
<b>LOAN REPAYMENTS</b>	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	6,344,792	2,721,934	42.9	6,087,987	223.7
<b>DEBT RESOLUTION REPAYMENTS</b>	1,224,420	1,250,000	102.1	1,425,230	114.0
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	6,120,372	1,471,934	28.7	4,662,758	316.8

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Rionsase - Riabuva Rd.	301,982	27
400	Riasanga - Sae - Nyanoo	299,880	26
200	Town Hall - Long Term	270,000	24
400	Getare - Bokimai - Egetonto Rd.	217,380	19
900	Riobai Water Spring	20,000	2
	All Other Projects (3 projects)	23,000	2
<b>TOTAL</b>		1,132,242	100

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	Town Hall	981,009	26
405	Pumping - Iringa C. - Nyaroga Rd.	400,000	11
405	Riokwoyo - Riakameri - Moma Rd	250,296	7
405	Nyachenge Poly - Nyabligege Mkt. Rd.	250,296	7
405	Tabaka "B" - Riasioke Rd.	250,000	7
	All Other Projects (34 projects)	1,650,592	44
<b>TOTAL</b>		3,782,193	100

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	57.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	23.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	28.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	24.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	100.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	45.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	102.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 781 Taita / Taveta County Council

Province: COAST

Summary Profile Fiscal Year 2007/2008

District: TAITA

(Values in KShs)

No. of Employees:	83	No. of Councillors:	28	Business Permit Schedule:	7
Total Yearly Salaries:	22,242,140	Total Civic Costs:	6,262,814	Business Permit Base Value	300
Average/Employee:	267,978	Average/Councillor:	223,672		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	33,809,490	33,809,490	100	37,771,347	111.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	22,662,808	0.0
Sub-Total	33,809,490	33,809,490	100.0	60,434,155	178.7
<b>Local Revenues</b>					
CILOR	2,000,000	0	0.0	2,000,000	0.0
Property Rates	785,000	1,981,780	252.5	2,210,000	111.5
Single Business Permit	5,500,000	5,976,205	108.7	5,930,000	99.2
Market Fees	1,600,000	1,891,960	118.2	2,307,000	121.9
Others	13,645,890	15,626,267	118.6	13,177,700	84.3
Sub-Total	23,530,890	25,476,212	108.3	25,624,700	100.6
<b>TOTAL REVENUES</b>	<b>57,340,380</b>	<b>59,285,702</b>	<b>103.4</b>	<b>86,058,855</b>	<b>145.2</b>
<b>EXPENDITURES</b>					
Civic	5,700,360	6,262,814	109.9	11,253,708	179.7
L A Personnel	22,786,135	22,242,140	97.6	21,470,016	96.5
L A Operations	10,460,514	11,141,639	106.5	11,707,416	105.1
L A Maintenance	5,194,500	3,943,178	75.9	8,491,500	215.3
<b>TOTAL Recurrent Expenditures</b>	<b>44,141,509</b>	<b>43,589,771</b>	<b>98.8</b>	<b>52,922,640</b>	<b>121.4</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>13,198,871</b>	<b>15,695,931</b>	<b>118.9</b>	<b>33,136,215</b>	<b>211.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>8,000,000</b>	<b>11,378,937</b>	<b>142.2</b>	<b>11,000,000</b>	<b>96.7</b>
<b>LOAN REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>5,198,871</b>	<b>4,316,994</b>	<b>83.0</b>	<b>22,136,215</b>	<b>512.8</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,882,660</b>	<b>3,064,871</b>	<b>62.8</b>	<b>0</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>316,211</b>	<b>1,252,123</b>	<b>396.0</b>	<b>22,136,215</b>	<b>1,767.9</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
800	maungu lorry park	9,360,437	82
900	mwasima nuru water project	1,011,065	9
260	livestock aucction ring	565,572	5
400	Mlamba maghor road	441,863	4
500	Bondeni pre -shool	0	0
	All Other Projects (1 projects)	0	0
	<b>TOTAL</b>	<b>11,378,937</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
400	CONSTRUCTION OF A LORRY PARK	3,700,151	34
505	RENOVATION OF CLASSROOMS - KIRINDINYI PR.SCH.	1,796,153	16
700	CONSTRUCTION OF SOCIAL HALL	1,503,696	14
905	REHABILITATION OF NGANGU WATER PROJECT	1,200,000	11
260	CONSTRUCTION OF MODERN MARKET	1,000,000	9
	All Other Projects (2 projects)	1,800,000	16
	<b>TOTAL</b>	<b>11,000,000</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	54.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	19.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	108.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	98.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	142.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	62.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 786 Tana River County Council

Province: COAST

Summary Profile Fiscal Year 2007/2008

District: TANA RIVER

(Values in KShs)

No of Employees	37	No. of Councillors.	57	Business Permit Schedule	5
Total Yearly Salaries	11,186,555	Total Civic Costs	8,397,010	Business Permit Base Value	200
Average/Employee	302,339	Average/Councillor	147,316		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	41,050,928	41,050,928	100	45,932,297	111.9
Road Maintenance Levy Fund (RMLF)	2,717,223	1,358,612	50.0	2,717,223	200.0
Sub-Total	43,768,151	42,409,540	96.9	48,649,520	114.7
<b>Local Revenues</b>					
CILOR	5,670,782	1,500,000	26.5	5,572,707	371.5
Property Rates	130,000	713,830	549.1	1,236,500	173.2
Single Business Permit	2,652,000	1,495,080	56.4	3,278,000	219.3
Market Fees	2,600,000	1,960,814	75.4	2,647,119	135.0
Others	8,381,000	10,154,989	93.1	10,913,070	107.5
Sub-Total	19,433,782	15,824,713	81.4	23,647,396	149.4
<b>TOTAL REVENUES</b>	<b>63,201,933</b>	<b>58,234,253</b>	<b>92.1</b>	<b>72,296,916</b>	<b>124.1</b>
<b>EXPENDITURES</b>					
Civic	9,810,800	8,397,010	85.6	13,596,520	161.9
L A Personnel	13,698,447	11,186,555	81.7	19,242,904	172.0
L A Operations	14,408,508	7,332,677	50.9	16,740,145	228.3
L A Maintenance	4,687,223	1,738,261	37.1	3,395,885	195.4
<b>TOTAL Recurrent Expenditures</b>	<b>42,604,978</b>	<b>28,654,503</b>	<b>67.3</b>	<b>52,975,454</b>	<b>184.9</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>20,596,955</b>	<b>29,579,750</b>	<b>143.6</b>	<b>19,321,462</b>	<b>65.3</b>
CAPITAL EXPENDITURES	16,000,000	11,942,232	74.6	13,950,000	116.8
LOAN REPAYMENTS	69,336	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>4,527,619</b>	<b>17,637,518</b>	<b>389.6</b>	<b>5,371,462</b>	<b>30.5</b>
DEBT RESOLUTION REPAYMENTS	3,384,432	8,729,321	257.9	5,269,465	60.4
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,143,187</b>	<b>8,908,197</b>	<b>779.2</b>	<b>101,997</b>	<b>1.1</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Tipper lorry	5,390,000	45
200	Garsen divisional office	1,178,725	10
500	Bohoni pry sch	571,784	5
500	Marengo pry Sch	501,550	4
999	Mkomani cattle crush	491,490	4
	All Other Projects (14 projects)	3,808,683	32
	<b>TOTAL</b>	<b>11,942,232</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
999	WEIGHBRIDGE.-TANA RIVER C COUNCIL	1,700,000	12
999	MAPENZI ESTATE.-RENOVATION	1,000,000	7
200	DIVISIONAL OFFICE-BURA	1,000,000	7
240	MNAZINI DISPENSARY-NDERA WARD	750,000	5
500	MAWENI PRI.SCHOOL-NDURA WARD	750,000	5
	All Other Projects (23 projects)	8,750,000	63
	<b>TOTAL</b>	<b>13,950,000</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	40.1	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	29.3	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	67.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	74.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	257.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

L A CODE: 791 Taveta Town Council

Summary Profile Fiscal Year 2007/2008

District: TAITA

Province: COAST

(Values in KShs)

No. of Employees:	64	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	14,368,733	Total Civic Costs:	3,269,052	Business Permit Base Value	500
Average/Employee:	224,511	Average/Councillor:	408,632		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	16,775,513	16,574,207	99	18,692,288	112.8
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	0	0.0
Sub-Total	16,775,513	17,574,207	104.8	18,692,288	106.4
<b>Local Revenues</b>					
CILOR	0	2,000,000	0.0	1,000,000	50.0
Property Rates	2,016,730	973,573	48.3	1,640,000	168.5
Single Business Permit	3,250,000	2,802,675	86.2	3,190,000	113.8
Market Fees	3,630,681	2,917,309	80.4	4,021,000	137.8
Others	11,905,004	27,922,556	163.3	17,101,151	61.2
Sub-Total	20,802,415	36,616,113	176.0	26,952,151	73.6
<b>TOTAL REVENUES</b>	<b>37,577,928</b>	<b>54,190,320</b>	<b>144.2</b>	<b>45,644,439</b>	<b>84.2</b>
<b>EXPENDITURES</b>					
Civic	2,633,526	3,269,052	124.1	4,546,000	139.1
L A Personnel	15,647,914	14,368,733	91.8	18,159,515	126.4
L A Operations	5,749,259	16,754,108	291.4	8,558,000	51.1
L A Maintenance	591,307	981,667	166.0	1,539,022	156.8
TOTAL Recurrent Expenditures	24,622,006	35,373,560	143.7	32,802,537	92.7
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>12,955,922</b>	<b>18,816,760</b>	<b>145.2</b>	<b>12,841,902</b>	<b>68.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>11,745,922</b>	<b>5,955,251</b>	<b>50.7</b>	<b>12,333,413</b>	<b>207.1</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>1,210,000</b>	<b>12,861,509</b>	<b>1,062.9</b>	<b>508,489</b>	<b>4.0</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,200,000</b>	<b>4,951,233</b>	<b>412.6</b>	<b>1,621,853</b>	<b>32.8</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>10,000</b>	<b>7,910,276</b>	<b>79,099.8</b>	<b>-1,113,364</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	Town Hall	1,444,255	24
400	Opening of roads-Bura Ndoqo	1,090,384	18
400	Ngutini-Marodo Access Road	727,142	12
500	Completion of pre/primary schools	607,811	10
260	Rehabilitation of market	505,003	8
	All Other Projects (9 projects)	1,580,656	27
	<b>TOTAL</b>	<b>5,955,251</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
250	LAND ACQUISITION	4,000,000	32
250	CONSTRUCTION OF RESIDENTIAL HOUSES	2,000,000	16
900	CONSTRUCTION OF WORKSHOP	904,773	7
100	UPGRADING OF INFORMAL SETTLEMENT	904,773	7
900	LERUKENGE WATER PROJECT	904,773	7
	All Other Projects (13 projects)	3,619,094	29
	<b>TOTAL</b>	<b>12,333,413</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	58.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	176.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	143.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	50.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	412.6	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 796 Teso County Council  
Summary Profile Fiscal Year 2007/2008**

Province: WESTERN

District: TESO

(Values in KShs)

No of Employees	31	No. of Councillors	28	Business Permit Schedule.	9
Total Yearly Salaries	8,816,380	Total Civic Costs	4,343,043	Business Permit Base Value	400
Average/Employee	284,399	Average/Councillor	155,109		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	27,094,648	26,769,512	99	30,197,029	112.8
Road Maintenance Levy Fund (RMLF)	2,037,917	2,523,757	123.8	2,717,223	107.7
Sub-Total	29,132,565	29,293,269	100.6	32,914,252	112.4
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	973,000	1,019,850	104.8	1,650,000	161.8
Market Fees	840,000	547,750	65.2	840,000	153.4
Others	1,160,000	2,128,951	90.6	2,350,000	110.4
Sub-Total	2,973,000	3,696,551	124.3	4,840,000	130.9
<b>TOTAL REVENUES</b>	<b>32,105,565</b>	<b>32,989,820</b>	<b>102.8</b>	<b>37,754,252</b>	<b>114.4</b>
<b>EXPENDITURES</b>					
Civic	3,719,200	4,343,043	116.8	5,246,580	120.8
L A Personnel	10,320,281	8,816,380	85.4	11,061,007	125.5
L A Operations	2,468,700	2,932,642	118.8	3,726,000	127.1
L A Maintenance	725,000	452,916	62.5	1,055,000	232.9
TOTAL Recurrent Expenditures	17,233,181	16,544,981	96.0	21,088,587	127.5
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>14,872,384</b>	<b>16,444,839</b>	<b>110.6</b>	<b>16,665,665</b>	<b>101.3</b>
<b>CAPITAL EXPENDITURES</b>	<b>10,608,284</b>	<b>9,378,552</b>	<b>88.4</b>	<b>12,396,529</b>	<b>132.2</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>4,264,100</b>	<b>7,066,287</b>	<b>165.7</b>	<b>4,269,136</b>	<b>60.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>4,143,282</b>	<b>8,342,581</b>	<b>201.4</b>	<b>4,143,282</b>	<b>49.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>120,818</b>	<b>-1,276,294</b>		<b>125,854</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	Rehabilitation of Roads	4,525,203	48
999	Construction of Mortuary	1,711,992	18
200	Purchase of land for office	400,000	4
240	Construction of Dispensary(Amaase)	330,254	4
500	Construction of Classroom(Kidera)	310,000	3
	All Other Projects (16 projects)	2,101,103	22
<b>TOTAL</b>		<b>9,378,552</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	Rehabilitation of Roads	4,396,529	35
240	Construction of Mortuary	2,700,000	22
200	Installation of LAIFORMS	1,000,000	8
310	Purchase of Furniture & Fittings	300,000	2
500	Construction of ECD Classroom Kolait Pr. School	200,000	2
	All Other Projects (33 projects)	3,800,000	31
<b>TOTAL</b>		<b>12,396,529</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	50.4	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	26.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	124.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	96.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	88.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	201.4	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	35	No. of Councillors:	25	Business Permit Schedule:	9
Total Yearly Salaries:	10,466,561	Total Civic Costs:	4,175,961	Business Permit Base Value	400
Average/Employee:	299,045	Average/Councillor:	167,038		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	18,926,613	18,926,613	100	21,038,930	111.2
Road Maintenance Levy Fund (RMLF)	711,790	2,523,757	354.6	0	0.0
Sub-Total	19,638,403	21,450,370	109.2	21,038,930	98.1
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,350,138	2,526,493	107.5	2,625,000	103.9
Market Fees	2,750,000	2,567,520	93.4	3,150,000	122.7
Others	5,453,800	8,477,390	118.9	7,130,551	84.1
Sub-Total	10,553,938	13,571,403	128.6	12,905,551	95.1
<b>TOTAL REVENUES</b>	<b>30,192,341</b>	<b>35,021,773</b>	<b>116.0</b>	<b>33,944,481</b>	<b>96.9</b>
<b>EXPENDITURES</b>					
Civic	5,788,800	4,175,961	72.1	7,713,200	184.7
L A Personnel	11,358,879	10,466,561	92.1	13,268,997	126.8
L A Operations	5,448,400	4,549,416	83.5	8,679,000	190.8
L A Maintenance	920,000	698,966	76.0	8,550,000	1,223.2
TOTAL Recurrent Expenditures	23,516,079	19,890,904	84.6	38,211,197	192.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>6,676,262</b>	<b>15,130,869</b>	<b>226.6</b>	<b>-4,266,716</b>	
CAPITAL EXPENDITURES	7,117,098	6,102,891	85.7	8,130,000	133.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-440,836</b>	<b>9,027,978</b>		<b>-12,396,716</b>	
DEBT RESOLUTION REPAYMENTS	1,138,680	4,332,831	380.5	1,136,680	26.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-1,579,516</b>	<b>4,695,147</b>		<b>-13,533,396</b>	

## Implemented Projects 2007/2008

Code	Project Description	Amount (KShs)	%
400	CHIAKARIGA MARKET ROAD	457,000	7
400	TONYA - KASARANI ROAD	450,444	7
400	MARANATHA - KANYAGA ROAD	450,444	7
400	MUKOTHIMA KABUABUA ROAD	450,444	7
500	IRUMA PRY SCHOOL	450,444	7
	All Other Projects (11 projects)	3,844,115	63
	<b>TOTAL</b>	<b>6,102,891</b>	<b>100</b>

## Planned Projects 2008/2009

Code	Project Description	Amount (KShs)	%
993	CONSTRUCTION OF ROAD	3,000,000	37
995	CONSTRUCTION OF COUNTY HALL	1,600,000	20
994	REHABILITATION OF DISPENSARY	1,500,000	18
998	VALUATION RALL	1,000,000	12
996	FENCING & MEINT.OF MARKET	680,000	8
	All Other Projects (1 projects)	350,000	4
	<b>TOTAL</b>	<b>8,130,000</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.0	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:	21.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	128.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	85.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	380.5	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	216	No of Councillors.	24	Business Permit Schedule.	10
Total Yearly Salaries.	52,328,883	Total Civic Costs	16,276,049	Business Permit Base Value	500
Average/Employee.	242,283	Average/Councillor.	678,169		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	82,052,841	82,052,840	100	91,850,670	111.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	82,052,841	82,052,840	100.0	91,850,670	111.9
<b>Local Revenues</b>					
CILOR	536,473	500,000	93.2	536,473	107.3
Property Rates	1,095,608	1,365,400	124.6	1,536,000	112.5
Single Business Permit	23,030,000	22,245,495	96.6	24,000,000	107.9
Market Fees	4,572,630	3,990,830	87.3	3,144,500	78.8
Others	27,582,000	40,266,630	135.9	29,638,454	73.6
Sub-Total	56,816,711	68,368,355	120.3	58,855,427	86.1
<b>TOTAL REVENUES</b>	<b>138,869,552</b>	<b>150,421,195</b>	<b>108.3</b>	<b>150,706,097</b>	<b>100.2</b>
<b>EXPENDITURES</b>					
Civic	12,138,600	16,276,049	134.1	24,100,800	148.1
L A Personnel	48,119,022	52,328,883	108.7	51,771,292	98.9
L A Operations	22,245,000	20,027,129	90.0	30,761,000	153.6
L A Maintenance	2,317,000	1,507,868	65.1	16,043,000	1,064.0
<b>TOTAL Recurrent Expenditures</b>	<b>84,819,622</b>	<b>90,139,929</b>	<b>106.3</b>	<b>122,676,092</b>	<b>136.1</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>54,049,930</b>	<b>60,281,266</b>	<b>111.5</b>	<b>28,030,005</b>	<b>46.5</b>
<b>CAPITAL EXPENDITURES</b>	<b>37,800,000</b>	<b>17,885,375</b>	<b>47.3</b>	<b>35,830,000</b>	<b>200.3</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>16,249,930</b>	<b>42,395,891</b>	<b>260.9</b>	<b>-7,799,995</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>14,680,000</b>	<b>12,384,605</b>	<b>84.4</b>	<b>3,000,000</b>	<b>24.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,569,930</b>	<b>30,011,286</b>	<b>1,911.6</b>	<b>-10,799,995</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	CIVIC CAR	3,959,000	22
260	14 FALLS CURIO MARKET	2,335,258	13
400	GRADING OF ACCESS ROADS	1,887,965	11
300	PURCHASE OF COMPUTERS	1,041,363	6
400	MANGU ACCESS ROADS	887,063	5
	All Other Projects (69 projects)	7,774,726	43
	<b>TOTAL</b>	<b>17,885,375</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
210	14 FALLS CURIO MARKET	5,000,000	14
700	LAND FILL	4,000,000	11
365	PURCHASE OF REVENUE VEHICLE	2,600,000	7
300	UNFINISHED PROJECTS	1,300,000	4
505	NGENDA YOUTH POLYTECHNIC	860,000	2
	All Other Projects (64 projects)	22,070,000	62
	<b>TOTAL</b>	<b>35,830,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio.	49.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	38.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	120.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	106.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	47.3	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: 811 Thika Municipal Council

Province: CENTRAL

Summary Profile Fiscal Year 2007/2008

District: THIKA

(Values in KShs)

No. of Employees:	578	No of Councillors:	16	Business Permit Schedule:	12
Total Yearly Salaries:	152,552,835	Total Civic Costs:	19,750,681	Business Permit Base Value	700
Average/Employee:	263,932	Average/Councillor:	1,234,418		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	61,489,711	61,489,711	100	69,230,049	112.6
Road Maintenance Levy Fund (RMLF)	12,559,228	12,559,228	100.0	41,957,342	334.1
Sub-Total	74,048,939	74,048,939	100.0	111,187,391	150.2
<b>Local Revenues</b>					
CILOR	12,343,743	26,800,000	217.1	12,130,260	45.3
Property Rates	35,000,000	65,633,665	187.5	43,000,000	65.5
Single Business Permit	20,670,000	28,949,990	140.1	21,000,000	72.5
Market Fees	15,542,637	15,417,760	99.2	17,376,000	112.7
Others	181,431,400	290,546,322	127.9	227,119,935	78.2
Sub-Total	264,987,780	427,347,737	161.3	320,626,195	75.0
<b>TOTAL REVENUES</b>	<b>339,036,719</b>	<b>501,396,676</b>	<b>147.9</b>	<b>431,813,586</b>	<b>86.1</b>
<b>EXPENDITURES</b>					
Civic	15,848,748	19,750,681	124.6	19,263,500	97.5
L A Personnel	119,760,540	152,552,835	127.4	166,120,112	108.9
L A Operations	108,099,061	180,699,501	167.2	115,712,367	64.0
L A Maintenance	36,356,568	63,870,257	175.7	76,997,247	120.8
<b>TOTAL Recurrent Expenditures</b>	<b>280,064,917</b>	<b>416,873,274</b>	<b>148.8</b>	<b>378,093,226</b>	<b>90.7</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>68,971,802</b>	<b>84,623,402</b>	<b>143.3</b>	<b>53,720,360</b>	<b>63.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>18,528,414</b>	<b>34,250,513</b>	<b>184.9</b>	<b>37,087,418</b>	<b>108.3</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>40,443,388</b>	<b>50,272,889</b>	<b>124.3</b>	<b>16,632,942</b>	<b>33.1</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>38,838,423</b>	<b>12,000,000</b>	<b>30.9</b>	<b>16,588,606</b>	<b>138.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,604,965</b>	<b>38,272,889</b>	<b>2,384.7</b>	<b>44,336</b>	<b>0.1</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	Purchase of generator-Water department	9,503,820	28
900	sewerage ponds embarkment slabs	6,398,560	19
900	Fencing of new sewerage treatment works	2,436,140	7
900	Rehabilitation of filter No.2 at old treatment works	2,254,982	7
400	crenent reconstruction along Uhuru street	1,504,472	4
	All Other Projects (30 projects)	12,152,539	35
	<b>TOTAL</b>	<b>34,250,513</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
240	Construction of Phase 2 Makongeni Clinic	4,000,000	11
405	Tarmac of Bus park	3,000,000	8
900	Land less Overhead Tank	2,000,000	5
320	Mobile Workshop	2,000,000	5
360	Purchase of a Vehicle	2,000,000	5
	All Other Projects (27 projects)	24,087,418	65
	<b>TOTAL</b>	<b>37,087,418</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	45.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	4.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio.	161.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	148.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	184.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	30.9	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees	257	No. of Councillors	38	Business Permit Schedule	7
Total Yearly Salaries	39,621,924	Total Civic Costs	8,115,097	Business Permit Base Value	300
Average/Employee	154,171	Average/Councillor	213,555		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	34,968,967	34,968,967	100	39,068,055	111.7
Road Maintenance Levy Fund (RMLF)	1,911,799	3,882,368	203.1	0	0.0
Sub-Total	36,880,766	38,851,335	105.3	39,068,055	100.6
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,000,000	863,790	28.8	3,500,000	405.2
Market Fees	2,700,000	724,090	26.8	3,505,000	484.1
Others	64,438,826	54,056,999	83.3	85,409,358	158.0
Sub-Total	70,138,826	55,644,879	79.3	92,414,358	166.1
<b>TOTAL REVENUES</b>	<b>107,019,592</b>	<b>94,496,214</b>	<b>88.3</b>	<b>131,482,413</b>	<b>139.1</b>
<b>EXPENDITURES</b>					
Civic	10,002,000	8,115,097	81.1	10,000,000	123.2
L A Personnel	30,486,129	39,621,924	130.0	48,875,354	123.4
L A Operations	22,430,400	39,895,382	177.9	32,566,536	81.6
L A Maintenance	6,872,799	5,753,824	83.7	9,780,912	170.0
TOTAL Recurrent Expenditures	69,791,328	93,386,227	133.8	101,222,802	108.4
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>37,228,264</b>	<b>1,109,987</b>	<b>3.0</b>	<b>30,259,611</b>	<b>2,726.1</b>
<b>CAPITAL EXPENDITURES</b>	<b>16,770,000</b>	<b>5,435,711</b>	<b>32.4</b>	<b>18,702,400</b>	<b>344.1</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>20,458,264</b>	<b>-4,325,724</b>		<b>11,557,211</b>	
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>10,701,960</b>	<b>10,483,400</b>	<b>98.0</b>	<b>10,500,000</b>	<b>100.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>9,756,304</b>	<b>-14,809,124</b>		<b>1,057,211</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	Construction of office head quarters	4,362,393	80
400	Materials for roads projects	1,073,318	20
		0	0
0		0	0
0		0	0
	All Other Projects (0 projects)	0	0
	<b>TOTAL</b>	<b>5,435,711</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
200	Headquarters office	3,000,000	16
350	Massev Ferousson Tractor & Trail	2,500,000	13
250	Staff Houses	2,000,000	11
350	Toyota Hilux Pickup	2,000,000	11
200	Divisional office	1,000,000	5
	All Other Projects (19 projects)	8,202,400	44
	<b>TOTAL</b>	<b>18,702,400</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	46.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	40.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	8.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	79.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	133.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	32.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	98.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 821 Turkana County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2007/2008

District: TURKANA

(Values in KShs)

No. of Employees:	23	No. of Councillors:	72	Business Permit Schedule:	10
Total Yearly Salaries:	9,474,665	Total Civic Costs:	20,267,800	Business Permit Base Value	500
Average/Employee:	411,942	Average/Councillor:	281,497		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	87,486,299	87,486,299	100	98,059,541	112.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	87,486,299	87,486,299	100.0	98,059,541	112.1
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	3,580,000	0	0.0	0	0.0
Single Business Permit	1,600,000	4,794,390	299.6	3,100,000	64.7
Market Fees	750,000	450,000	60.0	900,000	200.0
Others	4,344,905	11,043,577	158.4	6,969,830	63.1
Sub-Total	10,274,905	16,287,967	158.5	10,969,830	67.3
<b>TOTAL REVENUES</b>	<b>97,761,204</b>	<b>103,774,266</b>	<b>106.2</b>	<b>109,029,371</b>	<b>105.1</b>
<b>EXPENDITURES</b>					
Civic	20,271,800	20,267,800	100.0	32,736,700	161.5
L A Personnel	9,470,665	9,474,665	100.0	13,759,900	145.2
L A Operations	11,398,092	15,400,100	135.1	8,600,819	55.8
L A Maintenance	899,000	4,415,722	491.2	10,696,480	242.2
<b>TOTAL Recurrent Expenditures</b>	<b>42,039,557</b>	<b>49,558,287</b>	<b>117.9</b>	<b>65,793,899</b>	<b>132.8</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>55,721,647</b>	<b>54,215,979</b>	<b>97.3</b>	<b>43,235,472</b>	<b>79.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>48,685,445</b>	<b>47,185,445</b>	<b>96.9</b>	<b>36,300,000</b>	<b>76.9</b>
<b>LOAN REPAYMENTS</b>	<b>5,964,617</b>	<b>0</b>	<b>0.0</b>	<b>500,000</b>	<b>0.0</b>
<b>NET SURPLUS/DEFICITS</b>	<b>1,071,585</b>	<b>7,030,534</b>	<b>656.1</b>	<b>6,435,472</b>	<b>91.5</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>5,964,617</b>	<b>3,000,000</b>	<b>50.3</b>	<b>5,520,642</b>	<b>184.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-4,893,032</b>	<b>4,030,534</b>		<b>914,830</b>	<b>22.7</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	276-970-059	10,000,000	21
999	276-970-059	8,600,000	18
999	276-970-059	2,800,000	6
999	276-970-059	2,100,000	4
999	276-970-059	2,000,000	4
	All Other Projects (44 projects)	21,685,445	46
	<b>TOTAL</b>	<b>47,185,445</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
900	KAKUMA MORDERN MARKET	8,000,000	22
900	EVALUATION ROLL	2,250,000	6
900	ELELEA FOOT BRIDGE	2,000,000	6
900	OPEN AIR MARKET-NGISIGER	1,500,000	4
900	LOLUGUM PIPED WATER PROJECT	1,500,000	4
	All Other Projects (21 projects)	21,050,000	58
	<b>TOTAL</b>	<b>36,300,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	30.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	46.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	40.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	158.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	117.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	96.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	50.3	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 826 Ugunja Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: SIIAYA

(Values in KShs)

No. of Employees:	16	No of Councillors:	8	Business Permit Schedule:	9
Total Yearly Salaries	5,424,229	Total Civic Costs:	1,438,000	Business Permit Base Value	400
Average/Employee	339,014	Average/Councillor:	179,750		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	8,612,980	8,612,980	100	9,495,510	110.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	1,000,000	0.0
Sub-Total	8,612,980	8,612,980	100.0	10,495,510	121.9
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	114,000	114,000	100.0	0	0.0
Single Business Permit	1,064,000	1,064,000	100.0	1,660,000	156.0
Market Fees	1,292,000	1,292,000	100.0	1,950,000	150.9
Others	2,166,912	2,166,912	93.3	2,323,765	107.2
Sub-Total	4,836,912	4,636,912	100.0	5,933,765	128.0
<b>TOTAL REVENUES</b>	<b>13,249,892</b>	<b>13,249,892</b>	<b>100.0</b>	<b>16,429,275</b>	<b>124.0</b>
<b>EXPENDITURES</b>					
Civic	1,289,600	1,438,000	111.5	1,421,600	98.9
L A Personnel	5,424,229	5,424,229	100.0	6,123,858	112.9
L A Operations	2,083,000	2,083,000	100.0	3,703,000	177.8
L A Maintenance	478,000	478,000	100.0	450,000	94.1
TOTAL Recurrent Expenditures	9,274,829	9,423,229	101.6	11,698,458	124.1
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,975,063</b>	<b>3,826,663</b>	<b>96.3</b>	<b>4,730,817</b>	<b>123.6</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,500,000</b>	<b>3,400,000</b>	<b>97.1</b>	<b>3,700,000</b>	<b>106.8</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>475,063</b>	<b>426,663</b>	<b>89.8</b>	<b>1,030,817</b>	<b>241.6</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>444,069</b>	<b>852,297</b>	<b>191.9</b>	<b>949,491</b>	<b>111.4</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>30,994</b>	<b>-425,634</b>		<b>81,326</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
900	OFFICE BUILDING	1,000,000	29
900	OFFICE FURNITURE	600,000	18
400	OPENING UP OF ROADS	300,000	9
999	E.C.D. PROJECT	250,000	7
900	MBOISIE HEALTH CENTER	200,000	6
	All Other Projects (10 projects)	1,050,000	31
<b>TOTAL</b>		<b>3,400,000</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
905	PURCHASE OF MOTORVEHICLE	2,000,000	54
905	PURCHASE OF LAND	500,000	14
905	OPENING OF ROADS IN ASERE/UMALA	300,000	8
905	OPENING OF ROADS IN MAGOYA/RAMBULA	300,000	8
905	OPENING OF ROADS IN AMBIRA/NGUNYA WARD	230,000	6
	All Other Projects (6 projects)	370,000	10
<b>TOTAL</b>		<b>3,700,000</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	52.6	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	15.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	100.0	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	97.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	191.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

**L A CODE: 831 Ukwala Town Council  
Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: SIAYA

(Values in KShs)

No. of Employees:	30	No. of Councillors:	10	Business Permit Schedule:	8
Total Yearly Salaries:	4,033,432	Total Civic Costs:	1,227,600	Business Permit Base Value	350
Average/Employee:	134,448	Average/Councillor:	122,760		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	10,456,869	10,331,387	99	11,546,356	111.8
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	10,456,869	11,331,387	108.4	12,546,356	110.7
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	105,275	0	0.0	135,250	0.0
Single Business Permit	1,112,000	910,850	81.9	1,250,000	137.2
Market Fees	850,000	1,052,840	123.9	945,000	89.8
Others	1,041,038	705,080	78.8	895,319	127.0
Sub-Total	3,108,313	2,668,770	85.9	3,225,569	120.9
TOTAL REVENUES	13,565,182	14,000,157	103.2	15,771,925	112.7
<b>EXPENDITURES</b>					
Civic	1,630,510	1,227,600	75.3	1,935,600	157.7
L A Personnel	4,392,641	4,033,432	91.8	4,744,973	117.6
L A Operations	1,606,000	1,415,000	88.1	1,526,000	107.8
L A Maintenance	795,000	1,435,000	180.5	443,000	30.9
TOTAL Recurrent Expenditures	8,424,151	8,111,032	96.3	8,649,573	106.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>5,141,031</b>	<b>5,889,125</b>	<b>114.6</b>	<b>7,122,352</b>	<b>120.9</b>
<b>CAPITAL EXPENDITURES</b>	<b>3,137,200</b>	<b>3,137,200</b>	<b>100.0</b>	<b>2,977,497</b>	<b>94.9</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>2,003,831</b>	<b>2,751,925</b>	<b>137.3</b>	<b>4,144,855</b>	<b>150.6</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>1,356,600</b>	<b>1,356,600</b>	<b>100.0</b>	<b>1,570,000</b>	<b>115.7</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>647,231</b>	<b>1,395,325</b>	<b>215.6</b>	<b>2,574,855</b>	<b>184.5</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Purchase of Council Vehicle	894,910	29
500	Got Odima Classrooms	641,400	20
500	Construction of Yenga Youth Polytechnich	600,000	19
255	Doctors Quarter	550,000	18
900	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>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
360	PURCHASE OF COUNCIL VEHICLE	1,000,000	34
230	ELECTRIFICATION OF COUNCIL HOUSES	450,000	15
250	COMPLETION OF ABOKE POLICE POST	350,000	12
250	CONSTRUCTION OF CLASSROOM AT GOT ODIMA	350,000	12
405	REHABILITATION OF AJUKA ROAD	300,000	10
	All Other Projects (4 projects)	527,497	18
<b>TOTAL</b>		<b>2,977,497</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	52.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	85.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	96.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

No. of Employees:	84	No. of Councillors:	25	Business Permit Schedule:	7
Total Yearly Salaries:	21,569,770	Total Civic Costs:	9,290,179	Business Permit Base Value	300
Average/Employee:	256,783	Average/Councillor:	371,607		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	58,880,720	58,880,720	100	65,835,958	111.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	58,880,720	58,880,720	100.0	65,835,958	111.8
<b>Local Revenues</b>					
CILOR	205,600	0	0.0	202,044	0.0
Property Rates	0	15,547	0.0	15,000	96.5
Single Business Permit	4,900,000	5,937,976	121.2	5,145,000	86.6
Market Fees	1,430,000	1,987,910	139.0	1,809,990	91.0
Others	4,468,214	2,986,215	64.3	4,647,775	155.6
Sub-Total	11,003,814	10,927,648	99.3	11,819,809	108.2
<b>TOTAL REVENUES</b>	<b>69,884,534</b>	<b>69,808,368</b>	<b>99.9</b>	<b>77,655,767</b>	<b>111.2</b>
<b>EXPENDITURES</b>					
Civic	10,323,000	9,290,179	90.0	12,846,040	138.3
L A Personnel	23,857,557	21,569,770	90.4	25,961,012	120.4
L A Operations	9,032,473	8,158,845	90.3	9,836,113	120.6
L A Maintenance	3,420,000	911,483	26.7	2,200,000	241.4
TOTAL Recurrent Expenditures	46,633,030	39,930,277	85.6	50,843,165	127.3
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>23,251,504</b>	<b>29,878,091</b>	<b>128.5</b>	<b>26,812,602</b>	<b>89.7</b>
CAPITAL EXPENDITURES	19,280,000	8,101,870	42.0	25,495,993	314.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>3,971,504</b>	<b>21,776,221</b>	<b>548.3</b>	<b>1,316,609</b>	<b>6.0</b>
DEBT RESOLUTION REPAYMENTS	3,919,480	2,244,368	57.3	1,239,243	55.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>52,024</b>	<b>19,531,853</b>	<b>37,544.3</b>	<b>77,366</b>	<b>0.4</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	Purchase of vehicle	3,317,000	41
400	Rehabilitation of roads	1,358,660	17
999	Purchase of land	840,000	10
240	Construction of Health centres	813,210	10
255	Construction/enhan. Of rental houses	778,341	10
	All Other Projects (8 projects)	994,659	12
	<b>TOTAL</b>	<b>8,101,870</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
350	Purchase of a Grader	12,000,000	47
410	Roads Rehabilitation in all wards	1,933,560	8
905	Construction of Water sources in all wards	1,306,440	5
210	Rehabilitation of Avugwi Hall	755,993	3
310	Purchase of health facilities in Busali Ward	500,000	2
	All Other Projects (45 projects)	9,000,000	35
	<b>TOTAL</b>	<b>25,495,993</b>	<b>100</b>

## FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	99.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	85.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	42.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	57.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 841 Vihiga Municipal Council

Province: WESTERN

Summary Profile Fiscal Year 2007/2008

District: VIHIGA

(Values in KShs)

No. of Employees:	81	No. of Councillors:	14	Business Permit Schedule:	10
Total Yearly Salaries:	17,092,220	Total Civic Costs:	4,668,794	Business Permit Base Value	500
Average/Employee:	211,015	Average/Councillor:	333,485		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	28,766,824	28,766,824	100	32,180,037	111.9
Road Maintenance Levy Fund (RMLF)	2,477,132	2,037,918	82.3	8,818,705	432.7
Sub-Total	31,243,956	30,804,742	98.6	40,998,742	133.1
<b>Local Revenues</b>					
CILOR	190,000	0	0.0	186,714	0.0
Property Rates	694,200	1,045,652	150.6	1,287,554	123.1
Single Business Permit	3,859,090	4,317,705	111.9	4,765,529	110.4
Market Fees	3,282,560	3,756,220	114.4	4,083,091	108.7
Others	10,599,110	27,242,928	217.7	12,516,239	45.9
Sub-Total	18,624,960	36,362,505	195.2	22,839,127	62.8
<b>TOTAL REVENUES</b>	<b>49,868,916</b>	<b>67,167,247</b>	<b>134.7</b>	<b>63,837,869</b>	<b>95.0</b>
<b>EXPENDITURES</b>					
Civic	4,438,000	4,668,794	105.2	5,154,000	110.4
L A Personnel	20,309,253	17,092,220	84.2	21,098,757	123.4
L A Operations	8,079,443	15,653,557	193.7	11,824,901	75.5
L A Maintenance	964,157	1,779,081	184.5	3,396,833	190.9
<b>TOTAL Recurrent Expenditures</b>	<b>33,790,853</b>	<b>39,193,652</b>	<b>116.0</b>	<b>41,474,491</b>	<b>105.8</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>16,078,063</b>	<b>27,973,595</b>	<b>174.0</b>	<b>22,363,378</b>	<b>79.9</b>
CAPITAL EXPENDITURES	1,500,000	23,127,383	1,541.8	19,314,029	83.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>14,578,063</b>	<b>4,846,212</b>	<b>33.2</b>	<b>3,049,349</b>	<b>62.9</b>
DEBT RESOLUTION REPAYMENTS	3,252,267	3,252,267	100.0	2,900,000	89.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>11,325,796</b>	<b>1,593,945</b>	<b>14.1</b>	<b>149,349</b>	<b>9.4</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	ROADS MAINTENANCE	12,037,918	52
400	MPAKA ROAD REHABILITATION	4,142,807	18
200	NEW TOWN HALL CONSTRUCTION	3,508,967	15
260	MARKET STALLS	1,026,453	4
500	IGADA&MULUNDU-SCH CONST	1,010,000	4
	All Other Projects (3 projects)	1,401,238	6
	<b>TOTAL</b>	<b>23,127,383</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
200	TOWN HALL	8,000,000	41
405	MUNICIPALITY ROADS	6,614,029	34
240	MUNOYWA DISPENSARY	1,200,000	6
505	IGADA PRIMARY AND MULUNDU SECONDARY	900,000	5
405	KEGINDIROVA AND KIDUNDU PRIMARY SCHOOLS	900,000	5
	All Other Projects (3 projects)	1,700,000	9
	<b>TOTAL</b>	<b>19,314,029</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio:	70.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	4.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	195.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	116.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	1,541.8	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: 846 Voi Municipal Council

Summary Profile Fiscal Year 2007/2008

District: TAITA

Province: COAST

(Values in KShs)

No. of Employees:	69	No. of Councillors:	10	Business Permit Schedule:	11
Total Yearly Salaries:	18,147,203	Total Civic Costs:	3,738,934	Business Permit Base Value	600
Average/Employee:	263,003	Average/Councillor:	373,893		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	16,182,629	16,182,629	100	18,057,985	111.6
Road Maintenance Levy Fund (RMLF)	1,329,293	1,182,147	88.9	8,361,275	707.3
Sub-Total	17,511,922	17,364,776	99.2	26,419,260	152.1
<b>Local Revenues</b>					
CILOR	1,650,435	3,000,000	181.8	1,621,891	54.1
Property Rates	3,047,990	1,832,313	60.1	2,400,108	131.0
Single Business Permit	5,740,928	9,026,853	157.2	7,980,098	88.4
Market Fees	3,630,824	3,882,671	106.9	3,230,845	83.2
Others	6,546,127	12,395,244	157.9	7,851,711	63.3
Sub-Total	20,616,304	30,137,081	146.2	23,084,653	76.6
<b>TOTAL REVENUES</b>	<b>38,128,226</b>	<b>47,501,857</b>	<b>124.6</b>	<b>49,503,913</b>	<b>104.2</b>
<b>EXPENDITURES</b>					
Civic	2,596,100	3,738,934	144.0	3,762,500	100.6
L A Personnel	16,765,069	18,147,203	108.2	19,631,527	108.2
L A Operations	5,471,000	9,954,841	182.0	7,734,500	77.7
L A Maintenance	2,476,617	1,772,169	71.6	6,736,275	380.1
TOTAL Recurrent Expenditures	27,308,786	33,613,147	123.1	37,864,802	112.6
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>10,819,440</b>	<b>13,888,710</b>	<b>128.4</b>	<b>11,639,111</b>	<b>83.8</b>
CAPITAL EXPENDITURES	6,310,000	9,094,699	144.1	6,634,295	72.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>4,509,440</b>	<b>4,794,011</b>	<b>106.3</b>	<b>5,004,816</b>	<b>104.4</b>
DEBT RESOLUTION REPAYMENTS	3,812,827	5,381,659	141.1	4,960,000	92.2
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>696,613</b>	<b>-587,648</b>		<b>44,816</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
350	purchase of a tractor	2,700,000	30
400	Road construction.Maintenance and Culvert installation	2,476,548	27
900	Water Pipes	1,799,765	20
200	Renovation of cash office	419,278	5
900	kighononyi water Project	380,271	4
	All Other Projects (17 projects)	1,318,837	15
	<b>TOTAL</b>	<b>9,094,699</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
600	ROAD MAINTENANCE PLAN	2,364,295	36
900	CONSTRUCTION OF TOILETS,KITCHEN AND CLASSROOM	1,500,000	23
505	PURCHASE OF A PICK-UP	1,500,000	23
900	SLAUGHTERHOUSE PROJECT	1,000,000	15
600	PUTTING UP OF CULVERTS	150,000	2
	All Other Projects (1 projects)	120,000	2
	<b>TOTAL</b>	<b>6,634,295</b>	<b>100</b>

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	146.2	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:	144.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	141.1	Total Actual Resolution Payments compared to Planned Resolution Payments

**L A CODE: 851 Wajir County Council**

**Summary Profile Fiscal Year 2007/2008**

District: WAJIR

Province: NORTH  
EASTERN

(Values in KShs)

No. of Employees:	88	No. of Councillors:	105	Business Permit Schedule:	10
Total Yearly Salaries:	22,733,952	Total Civic Costs:	12,136,628	Business Permit Base Value:	500
Average/Employee:	258,340	Average/Councillor:	115,587		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	74,044,702	74,044,702	100	83,020,841	112.1
Road Maintenance Levy Fund (RMLF)	2,000,000	2,000,000	100.0	0	0.0
Sub-Total	76,044,702	76,044,702	100.0	83,020,841	109.2
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,458,000	2,403,660	97.8	2,845,000	118.4
Market Fees	4,412,500	3,982,050	90.2	6,236,500	156.6
Others	10,279,500	18,869,098	129.4	14,577,237	77.3
Sub-Total	17,150,000	25,254,808	147.3	23,658,737	93.7
<b>TOTAL REVENUES</b>	<b>93,194,702</b>	<b>101,299,510</b>	<b>108.7</b>	<b>106,679,578</b>	<b>105.3</b>
<b>EXPENDITURES</b>					
Civic	12,307,200	12,136,628	98.6	18,783,600	154.8
L A Personnel	25,048,636	22,733,952	90.8	23,169,651	101.9
L A Operations	6,240,000	3,595,151	57.6	5,827,500	162.1
L A Maintenance	3,080,000	1,946,749	63.2	1,535,000	78.8
TOTAL Recurrent Expenditures	46,675,836	40,412,480	86.6	49,315,751	122.0
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>46,518,866</b>	<b>60,887,030</b>	<b>130.9</b>	<b>57,363,827</b>	<b>94.2</b>
<b>CAPITAL EXPENDITURES</b>	<b>29,740,000</b>	<b>30,090,000</b>	<b>101.2</b>	<b>29,525,833</b>	<b>98.1</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>16,778,866</b>	<b>30,797,030</b>	<b>183.5</b>	<b>27,837,994</b>	<b>90.4</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>16,741,000</b>	<b>26,191,476</b>	<b>156.5</b>	<b>27,815,000</b>	<b>106.2</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>37,866</b>	<b>4,605,564</b>	<b>12,162.7</b>	<b>22,994</b>	<b>0.5</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	Completion of office block	4,800,000	16
350	Purchase of new vehicle	2,600,000	9
350	Purchase of tractor	2,600,000	9
400	Sport gravelling & punching	2,000,000	7
255	Construction of one staff quarters	1,400,000	5
	All Other Projects (46 projects)	16,690,000	55
<b>TOTAL</b>		<b>30,090,000</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
605	Purchase night soil tractor	2,800,000	9
605	Wall fencing of Stadium	2,475,833	8
600	Build Administration Block	1,500,000	5
290	Formation of nightsoil access road	1,500,000	5
250	Build Market Stalls and Toilet	1,500,000	5
	All Other Projects (28 projects)	19,750,000	67
<b>TOTAL</b>		<b>29,525,833</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	48.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	33.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	30.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	147.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	86.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	101.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	156.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 856 Wareng County Council

Summary Profile Fiscal Year 2007/2008

District: UASIN GISHU

Province: RIFT VALLEY

(Values in KShs)

No of Employees	45	No of Councillors	49	Business Permit Schedule	6
Total Yearly Salaries	30,314,754	Total Civic Costs	13,820,046	Business Permit Base Value	250
Average/Employee	673,661	Average/Councillor:	282,042		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	78,500,046	78,500,046	100	87,919,999	112.0
Road Maintenance Levy Fund (RMLF)	2,717,223	1,358,612	50.0	1,507,532	111.0
Sub-Total	81,217,269	79,858,658	98.3	89,427,531	112.0
<b>Local Revenues</b>					
CILOR	2,000,000	500,000	25.0	2,000,000	400.0
Property Rates	2,150,000	690,003	32.1	2,415,222	350.0
Single Business Permit	5,360,000	3,135,092	58.5	5,896,000	188.1
Market Fees	4,229,000	1,494,286	35.3	6,269,900	419.6
Others	22,341,000	33,603,299	118.4	28,383,157	84.5
Sub-Total	36,080,000	39,422,680	109.3	44,964,279	114.1
<b>TOTAL REVENUES</b>	<b>117,297,269</b>	<b>119,281,338</b>	<b>101.7</b>	<b>134,391,810</b>	<b>112.7</b>
<b>EXPENDITURES</b>					
Civic	18,369,600	13,820,046	75.2	24,250,640	175.5
L A Personnel	27,066,424	30,314,754	112.0	27,485,385	90.7
L A Operations	21,053,823	21,209,203	100.7	25,044,300	118.1
L A Maintenance	12,200,000	7,284,635	59.7	12,509,000	171.7
<b>TOTAL Recurrent Expenditures</b>	<b>78,689,847</b>	<b>72,628,638</b>	<b>92.3</b>	<b>89,289,325</b>	<b>122.9</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>38,607,422</b>	<b>46,652,700</b>	<b>120.8</b>	<b>46,102,485</b>	<b>96.7</b>
<b>CAPITAL EXPENDITURES</b>	<b>37,570,000</b>	<b>15,524,660</b>	<b>41.3</b>	<b>44,912,532</b>	<b>289.3</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>1,037,422</b>	<b>31,128,040</b>	<b>3,000.5</b>	<b>189,963</b>	<b>0.6</b>
<b>DEBT RESOLUTION REPAYMENTS</b>	<b>0</b>	<b>12,650,958</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>1,037,422</b>	<b>18,477,082</b>	<b>1,781.1</b>	<b>189,963</b>	<b>1.0</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	CULVERT FIXING	4,380,000	28
350	PICKUP	2,550,500	16
350	AGRICULTURAL TRACTOR	2,375,000	15
500	DUNGA SIR PRIMARY SCHOOL	721,155	5
800	BRIDGES	669,000	4
	All Other Projects (20 projects)	4,829,005	31
	<b>TOTAL</b>	<b>15,524,660</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
250	CONSTRUCTION OF SENIOR STAFF HOUSES	7,000,000	16
220	CULVERT FIXING	4,500,000	10
405	ROAD GRADING AND GRAVELLING	3,510,000	8
365	PURCHASE OF LASDAP SUPERVISION VEHICLE	2,800,000	6
400	ROUTINE & PERIODIC MAINTENANCE OF ROADS (KRBF)	1,507,532	3
	All Other Projects (56 projects)	25,595,000	57
	<b>TOTAL</b>	<b>44,912,532</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	39.1	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	19.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	109.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	92.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	41.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 861 Webuye Municipal Council

Province: WESTERN

Summary Profile Fiscal Year 2007/2008

District: BUNGOMA

(Values in KShs)

No. of Employees:	102	No of Councillors:	10	Business Permit Schedule	10
Total Yearly Salaries:	41,798,610	Total Civic Costs:	6,575,966	Business Permit Base Value	500
Average/Employee	409,790	Average/Councillor:	657,597		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	20,537,414	20,537,414	100	22,956,180	111.8
Road Maintenance Levy Fund (RMLF)	1,716,150	3,296,549	192.1	10,369,001	314.5
Sub-Total	22,253,564	23,833,963	107.1	33,325,181	139.8
<b>Local Revenues</b>					
CILOR	2,037,343	3,123,666	153.3	2,037,343	65.2
Property Rates	4,480,664	5,395,382	120.4	4,288,924	79.5
Single Business Permit	3,500,000	3,512,005	100.3	3,860,000	109.9
Market Fees	4,000,000	2,129,434	53.2	3,490,000	163.9
Others	9,942,000	14,616,393	85.0	17,197,157	117.7
Sub-Total	23,960,007	28,778,880	120.1	30,873,424	107.3
<b>TOTAL REVENUES</b>	<b>46,213,571</b>	<b>52,610,843</b>	<b>113.8</b>	<b>64,198,605</b>	<b>122.0</b>
<b>EXPENDITURES</b>					
Civic	4,272,000	6,575,966	153.9	5,598,000	85.1
L A Personnel	17,794,674	41,798,610	234.9	26,736,143	64.0
L A Operations	7,464,000	16,136,358	216.2	13,405,000	83.1
L A Maintenance	3,076,150	7,219,262	234.7	4,892,250	67.8
<b>TOTAL Recurrent Expenditures</b>	<b>32,606,824</b>	<b>71,730,196</b>	<b>220.0</b>	<b>50,631,393</b>	<b>70.6</b>
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>13,606,747</b>	<b>-19,119,353</b>		<b>13,567,212</b>	
<b>CAPITAL EXPENDITURES</b>	<b>6,979,405</b>	<b>3,568,435</b>	<b>51.1</b>	<b>19,321,911</b>	<b>541.5</b>
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>6,627,342</b>	<b>-22,687,788</b>		<b>-6,754,699</b>	<b>25.4</b>
DEBT RESOLUTION REPAYMENTS	4,439,950	6,790,597	152.9	6,419,861	94.5
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>2,187,392</b>	<b>-29,478,386</b>		<b>-12,174,660</b>	<b>41.3</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
400	G/SHEPHERD - NATIONAL ESTATE ROAD	838,318	23
500	SANGO NURSERY	818,023	23
400	KBC - JUNCTION - MIHUU RIVER ROAD	624,000	17
999	TRAVELLING ALLOW	239,600	7
800	KABURENGU - B/PARK	198,733	6
	All Other Projects (13 projects)	849,761	24
	<b>TOTAL</b>	<b>3,568,435</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
405	R.M.L.F.(SEE SCHEDULE ATTACHED)	10,369,001	54
700	CONSTRUCT ONE CLASSROOM P.A.G.PRIMARY	700,000	4
500	CONSTRUCT ONE CLASSROOM MARAKA PRIMARY	700,000	4
500	ONE CLASSROOM CONSTRUCTION DEB PRIMARY	700,000	4
500	ADMINISTRATION BLOCK MATULO R.C.PRIMARY	700,000	4
	All Other Projects (17 projects)	6,152,910	32
	<b>TOTAL</b>	<b>19,321,911</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	55.7	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	9.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	120.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	220.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	51.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	152.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

**L A CODE: 866 Wote Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province. **EASTERN**

**District: MAKUENI**

(Values in KShs)

No. of Employees	39	No. of Councillors	8	Business Permit Schedule	9
Total Yearly Salaries	14,377,071	Total Civic Costs	2,102,084	Business Permit Base Value	400
Average/Employee	368,643	Average/Councillor	262,761		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	14,236,078	13,894,412	98	15,811,278	113.8
Road Maintenance Levy Fund (RMLF)	2,240,000	1,340,646	59.9	2,681,313	200.0
Sub-Total	16,476,078	15,235,058	92.5	18,492,591	121.4
<b>Local Revenues</b>					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,500,000	4,364,906	124.7	4,442,000	101.8
Market Fees	500,000	745,100	149.0	988,000	132.6
Others	3,734,679	5,201,801	50.0	10,396,874	199.9
Sub-Total	7,734,679	10,311,807	133.3	15,826,874	153.5
<b>TOTAL REVENUES</b>	<b>24,210,757</b>	<b>25,546,865</b>	<b>105.5</b>	<b>34,319,465</b>	<b>134.3</b>
<b>EXPENDITURES</b>					
Civic	3,872,000	2,102,084	54.3	3,531,200	168.0
L A Personnel	9,331,106	14,377,071	154.1	12,536,210	87.2
L A Operations	4,270,000	4,200,330	98.4	3,499,650	83.3
L A Maintenance	3,340,000	2,479,529	74.2	1,102,000	44.4
TOTAL Recurrent Expenditures	20,813,106	23,159,014	111.3	20,669,060	89.2
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>3,397,651</b>	<b>2,387,851</b>	<b>70.3</b>	<b>13,650,405</b>	<b>571.7</b>
CAPITAL EXPENDITURES	1,700,000	2,883,186	169.6	9,454,597	327.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>1,697,651</b>	<b>-495,335</b>		<b>4,195,808</b>	
DEBT RESOLUTION REPAYMENTS	2,421,076	7,868,910	325.0	4,135,998	52.6
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-723,425</b>	<b>-8,364,245</b>	<b>1,156.2</b>	<b>59,810</b>	

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
999	292970910	1,114,350	39
999	292970320	884,418	31
500	Education	410,000	14
900	Water and Sanitation	315,000	11
240	Health activities	159,418	6
	All Other Projects (0 projects)	0	0
<b>TOTAL</b>		<b>2,883,186</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
501	Purchase of Land- Bus Park	2,000,000	21
501	Training, Courses and Examinations	686,389	7
501	Valuation roll	500,000	5
405	Mbimbini Drift	500,000	5
500	Unoa Day Secondary School	500,000	5
	All Other Projects (20 projects)	5,268,208	56
<b>TOTAL</b>		<b>9,454,597</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	58.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	10.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	9.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	133.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	111.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	169.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	325.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

**L A CODE: 871 Yala Town Council**  
**Summary Profile Fiscal Year 2007/2008**

Province: NYANZA

District: SIAYA

(Values in KShs)

No. of Employees:	32	No. of Councillors:	9	Business Permit Schedule:	7
Total Yearly Salaries:	2,943,524	Total Civic Costs:	1,778,777	Business Permit Base Value:	300
Average/Employee:	91,985	Average/Councillor:	197,642		

	FY 2007/2008			FY 2008/2009	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
<b>REVENUES</b>					
<b>Central Government Transfers</b>					
Local Authority Transfer Fund (LATF)	7,266,616	7,179,417	99	7,979,427	111.1
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	7,266,616	8,179,417	112.6	8,979,427	109.8
<b>Local Revenues</b>					
CILOR	43,726	42,970	98.3	42,970	100.0
Property Rates	385,000	64,672	16.8	424,800	656.9
Single Business Permit	578,846	390,358	67.4	650,000	166.5
Market Fees	783,022	926,473	118.3	990,880	107.0
Others	1,607,800	2,670,959	132.7	2,012,607	75.4
Sub-Total	3,398,394	4,095,432	120.5	4,121,257	100.6
<b>TOTAL REVENUES</b>	<b>10,665,010</b>	<b>12,274,849</b>	<b>115.1</b>	<b>13,100,684</b>	<b>106.7</b>
<b>EXPENDITURES</b>					
Civic	2,389,000	1,778,777	74.5	3,219,860	181.0
L A Personnel	7,167,420	2,943,524	41.1	7,226,009	245.5
L A Operations	2,330,000	1,226,707	52.6	2,330,000	189.9
L A Maintenance	1,590,000	670,790	42.2	2,370,000	353.3
TOTAL Recurrent Expenditures	13,476,420	6,619,798	49.1	15,145,869	228.8
<b>RECURRENT SURPLUS/DEFICITS</b>	<b>-2,811,410</b>	<b>5,655,051</b>		<b>-2,045,185</b>	
CAPITAL EXPENDITURES	2,764,750	2,456,269	88.8	3,153,703	128.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
<b>NET SURPLUS/DEFICITS</b>	<b>-5,576,160</b>	<b>3,198,782</b>		<b>-5,198,888</b>	
DEBT RESOLUTION REPAYMENTS	1,739,532	4,067,718	233.8	2,759,862	67.8
<b>UNCOMMITTED SURPLUS/DEFICITS</b>	<b>-7,315,692</b>	<b>-868,936</b>	<b>11.9</b>	<b>-7,958,750</b>	<b>915.9</b>

Implemented Projects 2007/2008			
Code	Project Description	Amount (KShs)	%
200	Construction of office building	393,040	16
400	Opening of St. Mary's School road	385,316	16
260	Construction of market shed	350,000	14
400	Opening of Yala - Kosoro road	321,366	13
400	Opening of Sinaga Market road	253,889	10
	All Other Projects (5 projects)	752,658	31
<b>TOTAL</b>		<b>2,456,269</b>	<b>100</b>

Planned Projects 2008/2009			
Code	Project Description	Amount (KShs)	%
310	Acquisition of Council Van	850,000	27
405	Improvement of the open air market	350,000	11
405	Valuation Roll and Development Plan	250,000	8
905	Construction of Muhoho Borehole	216,713	7
200	Police Base Office	216,713	7
	All Other Projects (9 projects)	1,270,277	40
<b>TOTAL</b>		<b>3,153,703</b>	<b>100</b>

**FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)**

LATF Personnel Ratio	58.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	31.7	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	120.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	49.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	88.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	233.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 2

#### **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	ADMINISTRATIVE SUPPORT S	100	1,938,936
2	Fabrication of courts of Arms & N	100	4,763,809
3	Construction of perimeter wall at H	200	4,196,704
4	REHABILITATION OF CITY HA	200	3,704,318
5	Rehab of Law courts parking space	200	2,539,269
6	STREETLIGHTING IN KANGE	230	1,734,084
7	Streetlighting materials	230	67,250,847
8	Streetlighting Installation along Gr	230	4,246,182
9	STREETLIHGTING HURUMA E	230	2,729,764
10	PUBLIC LIGHTING INSTALLA	230	2,166,532
11	PUBLIC LIGHTING INSTALLA	230	1,440,138
12	STREETLIGHTING IN UHURU	230	2,959,449
13	STREETLIGHTING IN HARAM	230	3,138,719
14	STREETLIGHTING IN LAINI SA	230	2,046,518
15	PUBLIC LIGHTING -MIHANGO	230	2,556,666
16	Streetlightin installation along Kar	230	1,839,789
17	Streetlighting installation around D	230	1,562,539
18	Streetlighting installation along N	230	744,358
19	Streetlighting installation along Ar	230	827,469
20	Streetlighting installation along Wa	230	248,567
21	Streetlighting installation along Wa	230	220,807
22	STREETLIGHTING KAYOLE P	230	2,833,207
23	Streetlighting Installation along Wa	230	484,867
24	STREETLIGHTING KAYOLE P	230	947,096
25	Streetlighting Installation along Wai	230	3,627,992
26	Streetlighting along Shule rd. and	230	4,006,629
27	Streetlighting along Mugumoini L	230	3,703,306
28	Streetlighting along Tabere crescent	230	3,778,848
29	STREETLIGHTING IN JERICHO	230	4,241,289
30	STREETLIGHTING IN UMMOJ	230	565,123
31	Streetlighting Installation along Wa	230	483,793
32	REHABLITATION OF LUNGA L	240	242,162
33	REHABLITATION OF MARING	240	1,879,774
34	CONSTRUCTION OF PERIMET	240	193,374
35	REHABILITATION.OF KAYOLE	240	1,927,078
36	REHABLITATION OF SHAURI	240	283,332
37	REHABILITATION OF BABA D	240	475,146
38	SUPPLY & DELIVERY OF OXY	240	8,400,000
39	CONSTRUCTION OF NJIRU HE	240	1,649,698
40	REHABILITATION OF UMOJA	240	2,846,101
41	landscapping at Junction btwn Koi	260	2,621,058
42	Streetlighting along Access Rd to	300	3,393,313
43	Purchase of tools and equipment	300	28,567,042
44	SUPPLY OF OFFICE EQUIPME	300	479,700
45	Purchase of vehicles & motocyces	350	32,938,165
46	PURCHASE OF 2 NO.FIRE ENGI	350	18,628,000
47	Construction of Access Road to Ba	400	3,393,939

48	Annual Routine Mainteneace and R	400	10,169,729
49	Rehabilitation of Selected CBD Ro	400	11,936,935
50	Annual Routine Maintenance and	400	15,872,991
51	Construction of Kasarani Road Mis	400	34,835,152
52	Streetlighting Installation along La	400	4,330,353
53	Rehabilitation of Chyulu Road	400	4,722,475
54	Rehabilitation of OAU Road	400	4,857,499
55	Rehabilitation of Lolwe Road	400	4,867,360
56	Rehabilitation of Huruma & Kaha	400	9,318,573
57	Construction of Bus Lay Bye alon	400	2,390,287
58	Streetlighting Installation along Ri	400	4,701,694
59	Annual Routine Maintenance and	400	27,927,877
60	Construction of Manyanja Road &	400	43,651,039
61	Streetlighting Installation along Ja	400	4,293,998
62	Rehabilitation of Mbabane Road	400	1,977,572
63	Rehabilitation of Kagondo Road P	400	4,824,732
64	Construction of 3 Bus Lay Bye alo	400	2,167,872
65	Rehabilitation of Gilgil Road	400	3,462,804
66	Construction of Nanyuki Road Out	400	8,946,288
67	Rehabilitation of Access Road to Fi	400	26,201,262
68	Construction of Ole Odume Road	400	15,377,291
69	Rehabilitation of Kisauni Road	400	3,594,962
70	REHABILITATION OF KINISHS	400	4,724,670
71	Repair of Bridge Chiromo Road/ R	400	1,364,827
72	Rehabilitation of Athumani Kipang	400	7,422,161
73	Rehabilitation of Selected Industria	400	27,866,724
74	Streetlighting Installation along Mu	400	3,051,238
75	Construction of Kufuga Rd and Re	400	27,855,481
76	Rehabilitation of Factory Street, Ba	400	12,102,251
77	Rehabilitation of Wundanyi Road	400	34,465,093
78	Rehabilitation of Kibera, Jamhuri &	400	4,532,353
79	Rehabilitation of Cemetery Road	400	4,808,780
80	Protection Works Ring Road Pum	400	4,089,525
81	REHABILITATION OF SOWETO	400	3,985,936
82	Rehabilitation of C.B.D. Roads Ph	400	16,984,445
83	STREETLIHGTING KAPTAGAT	400	2,516,070
84	Construction of Muhoho Avenue E	400	21,798,303
85	REHABILITATION OF SPINE R	400	3,996,495
86	REHABILITATION.OF MASHIM	400	2,998,495
87	REHABILITATION OF MUTHIO	400	218,494
88	REHABILITATION OF MBAGA	400	665,586
89	REHABILITATION OF KILIELE	400	3,988,890
90	REHABILITATION OF KILIMA	400	3,496,720
91	PUBLIC LIGHTING MUMIAS R	400	3,982,981
92	STREF LIGHTING IN KYUNA	400	2,059,498
93	REHABILITATION.OF KWAHE	400	3,496,720
94	Rehab of Lanes, Medians and footp	400	1,144,129
95	Rehab of Uhuru park and Central	400	366,274
96	Rehab of footpath and Lanes in CB	400	4,179,978
97	REHABILITATION OF MBIRIRI	400	3,487,840
98	REHABILITATION OF MOWLE	400	3,496,330
99	STREETLIGHTING KUWINDA	400	1,980,907
100	REHABILITAION OF MIHANG	400	3,492,450

101	REHABILITATION OF POPO R	400	2,499,436
102	REHABILITAION OF TUMAINI	400	1,998,125
103	REHABILITAION KIBERA DO's	400	2,511,560
104	REHABILITATION OF SOWTO-	400	3,499,570
105	CONSRUCTION OF MUTINDW	400	6,991,316
106	REHABILITATION OF MITUMB	400	2,499,338
107	REHABILITAION OF KANGEM	400	2,991,852
108	REHABILITATION OF SINAI R	400	3,996,330
109	REHABILITATION OF LIGHT I	400	1,997,055
110	REHABILITATION OF ACCESS	400	3,496,720
111	REHABILITATION OF JUA KAL	400	3,494,351
112	REHABILITATION OF MATOPE	400	3,491,975
113	REHABILITATION OF THOME	400	2,998,087
114	REHABILITATION OF MWEMB	400	2,994,586
115	Streetlighting along Muthaiga road	400	3,922,384
116	REH.OF AMBOSELI ROAD & W	400	1,098,529
117	Streetlighting installation along Ku	400	857,357
118	REH.OF NANDI STREET-PUM	400	2,479,940
119	Streetlighting along Langata Road	400	4,468,808
120	Streetlighting along James Gichuru	400	3,377,030
121	Streetlighting along Denis Prit Roa	400	2,766,248
122	Streetlighting installation along Bis	400	3,833,464
123	Streetlighting Installation along Ra	400	2,242,301
124	REHABILITATION OF MIATINI	400	2,494,576
125	REHABILITAION OF FARASI L	400	3,998,241
126	Streetlighting along Kahawa statio	400	1,160,455
127	Road construction materials	400	201,556,135
128	REHABILITAION OF KUWIND	400	1,990,730
129	REHABILITAION OF KIAMBIU	400	3,493,946
130	Streetlighting along Ngara road	400	4,340,469
131	CONSTRUCTION OF KOMARO	500	3,102,431
132	REHABILITATION OF COMME	500	1,799,686
133	REHABILITATION OF LOWER	500	1,121,889
134	REHABILITATION OF KABETE	500	1,569,984
135	CONSTRUCTION OF 3 CLASSR	500	1,928,519
136	REHABILITATION OF ST ELIZ	500	569,592
137	REHABILITATION KILELESH	500	336,649
138	CONSTRUCTION OF NEW NJIR	500	1,186,237
139	REHABILITATION OF WESTLA	500	679,357
140	REHABILITATION OF LORESH	500	1,341,624
141	SUPPLY OF 480 DESKS FOR P	500	1,960,000
142	CONSTRUCTION OF 1 TOILET	500	1,859,256
143	REH.OF PUMWANI SOCIAL HA	500	2,174,181
144	CONTRUCTION OF BASKETBA	500	400,268
145	SUPPLY OF ENERGY SAVING J	500	3,394,440
146	REH.OF MBOTELA SOCIAL HA	500	209,990
147	PERIMETER FENCING JOSEPH	500	1,223,448
148	REH.& CONSTRUCTION OF HA	500	12,322,393
149	REH.OF KIBERA PRI.SCHOOL	500	1,355,020
150	REHABILITATION OF KILELES	500	154,680
151	REHABILITATION OF UPPER H	500	1,730,154
152	CONSTRUCTION OF PERIMET	500	301,999
153	REHABILITATION OF MILIMA	500	1,415,226

154	CONSTRUCTION OF MATOPE	500	1,378,412
155	CONSTRUCTION OF STAR OF	500	1,201,005
156	CONSTRUCTION OF CLASSRO	500	711,450
157	SUPPLY OF BUILDING MATE	500	1,144,090
158	PURCHASE OF 400 DESKS FOR	500	1,469,000
159	REHAB.OF PARKING AREA M	500	825,325
160	REHABILITATION OF MARIAK	500	3,866,494
161	SUPPLY OF BUILDING MATE	500	4,070,850
162	CONSTRUCTION OF GITHUNG	500	1,024,438
163	SUPPLY OF BUILDING MATE	500	586,050
164	SUPPLY OF DESKS TO SCHOO	500	1,083,000
165	SUPPLY OF BUILDING MATE	500	970,540
166	SUPPLY OF BUILDING MATE	500	987,458
167	CONSTRUCTION OF PERIMET	700	1,875,249
168	SUPPLY OF BUILDING MATE	700	676,065
169	Construction of a retaining wall at	700	2,867,708
170	Rehab of footpath & verges on ring	800	3,780,962
171	CONSTRUCTION OF FOOTBRI	800	1,397,757
172	CONTRUCTION OF A FOOTBRI	800	110,959
173	Rehabilitation of G.P.O Bus Lay B	800	4,833,770
174	REH.OF UMOJA STORM DRAI	800	3,132,684
175	CONSTRUCTION OF A BRIDGE	800	986,740
176	Extensive Routine Maintenance of	800	22,494,085
177	Construction of 3No. Footbridge at	800	1,131,427
178	CONSTRUCTION OF FOOTBRI	800	69,501
179	CONSTRUCTION OF PITY LAT	900	98,397
180	Construction of Gabions and storm	900	150,826
181	CONSTRUCTION OF PUBLIC T	900	2,339,848
182	CONST.OF PUBLIC TOILET IN	900	575,790
183	CONSTRUCTION OF PUBLIC T	900	975,951
184	Traffic Signals at the Uhuru / Lusa	900	2,555,587
185	CONSTRUCTION OF PUBLIC T	900	460,853
186	Annual Routine Maintenance and	900	5,309,575
187	Traffic signals controller at Globe	900	1,095,344
188	Traffic Signal Controller at Museu	900	525,998
189	SUPPLY OF PIPED WATER TO	900	684,414
190	CONSTRUCTION OF PUBLIC T	900	927,172
191	WATER SUPPLY MIHANGO-U	900	420,068
192	Installation of Traffic Signals along	900	33,172,104
193	Traffic Signals at the Uhuru / Buny	900	588,699
194	Traffic signals at Harambee Avenu	900	2,014,465
195	CONSTRUCTION OF PITY LAT	900	540,677
196	Construction of boundary fence at t	999	1,197,134
197	Rehabilitation of Fountain at Uhur	999	2,518,277
198	BURSARY	999	5,165,100
199	CONSTRUCTION OF KAHAWA	999	110,038
<b>LA Sub - Total</b>			<b>1,172,273,158</b>

<b>LA Code</b>	<b>6</b>		
<b>LA Name</b>	<b>Ahero Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	VALUATION ROLL	100	1,000,000
2	TOWN PLANNING	100	3,000
3	MURRAMING OF C.B.D.	400	316,500
4	CONSTRUCTION OF CLASS RO	500	20,000
5	CONSTRUCTION OF A POLYTE	500	749,820
6	PROVISION OF DESKS	500	273,200
7	CONSTRUCTION OF FOOT BRI	800	22,000
8	AHERO WATER PROJECT	900	3,626,300
9	STORM WATER DRAINAGE	999	64,600
<b>LA Sub - Total</b>			<b>6,075,420</b>

<b>LA Code</b>	<b>11</b>		
<b>LA Name</b>	<b>Awendo Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	TIPPER	350	7,253,828
2	NORTH-SOUTH SAKWA ROAD	400	280,000
3	SARIA NYAROMBO ROAD	400	175,000
4	AWENDO TOWNSHIP ROAD	400	0
5	RABONDO ROAD	400	78,000
6	OTHITH OBER OREMBE ROAD	400	116,000
7	UTOMA ROAD	400	80,000
8	LIANDA PRI SCHOOL	500	210,800
9	NYAKURU PRI SCHOOL	500	398,470
10	BONDE PRI. SCHOOL	500	198,200
11	UTOMA PRI. SCHOOL	500	235,130
12	ALARA DAGO PRI SCHOOL	500	109,200
13	ST JOSEPH KAMIYAWA SCHO	500	420,600
14	KOYIER BRIDGE	800	131,000
15	KAMTHEME BRIDGE	800	60,000
16	KOYUGI BRIDGE	800	80,000
<b>LA Sub - Total</b>			<b>9,826,228</b>

<b>LA Code</b>	<b>16</b>		
<b>LA Name</b>	<b>Baringo County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	STAFF TRAINING	100	510,000
2	VALUATION OF COUNCIL ASS	100	1,500,000
3	KABASIS ZONAL OFFICE	200	132,150
4	KIMUGUL DISPENSARY	240	212,145
5	KIBINGOR DISPENSARY	240	102,278
6	KAMUNGEI DISPENSARY	240	206,100
7	MUCHUKWO DISPENSARY	240	50,820

8	CHESONGO DISPENSARY	240	40,080
9	SIBILO HEALTH CENTRE	240	72,000
10	SUMEIYON DISPENSARY	240	68,732
11	KAPKOMOI DISPENSARY	240	59,215
12	COMPUTER SERVER	300	30,250
13	CIVIC CAR	350	3,500,000
14	MUGUTANI NGELECHA ROAD	400	2,430
15	AYATIA PRIMARY SCHOOL	500	28,780
16	SIGINWO PRIMARY SCHOOL	500	19,690
17	CHEPLONGON PRY SCHOOL	500	88,800
18	LELBATAI PRY SCHOOL	500	125,450
19	KATUWIT PRIMARY SCHOOL	500	234,630
20	KIMOTONY PRIMARY SCHOO	500	226,595
21	MAOI PRY SCHOOL	500	239,279
22	LAWAN PRIMARY SCHOOL	500	166,626
23	KAPKOKWON PRY SCHOOL	500	24,570
24	KAMURIO PRIMARY SCHOOL	500	36,930
25	CHEPTUNOYO PRY SCH	500	196,860
26	KOSITEI PRIMARY SCHOOL	500	2,430
27	NYAUNYAU PRIMARY SCHOO	500	81,325
28	KAPUNYANY PRE	500	58,140
29	KAPKIAMO PRY SCHOOL	500	43,300
30	CHEPKESIN PRIMARY SCHOO	500	351,456
31	KESETAN PRIMARY SCHOOL	500	92,995
32	KALABATA PRI	500	48,972
33	KAPKIAI PRI SCHOOL	500	191,280
34	CHEPKOTOYAN PRIMARY SC	500	31,575
35	TABARIN PRIMARY SCHOOL	500	101,747
36	MWENGE SEC SCHOOL	500	139,196
37	CHAMBAI PRIMARY SCHOOL	500	197,290
38	LOROPIL PRY SCHOOL	500	224,740
39	BARSEMOI BAORDING PRIMA	500	262,105
40	CHABIN PRIMARY SCHOOL	500	221,600
41	CHEPKALACHA PRI	500	184,291
42	LOBERER PRIMARY SCHOOL	500	174,861
43	EITUI PRIMARY SCHOOL	500	2,340
44	KIMOIGUT PRIMARY SCHOOL	500	311,612
45	KIPTILINGON PRIMARY SCHO	500	85,345
46	L BARINGO SECONDARY SCH	500	884,973
47	KURUMBOBSOO PRIMARY SC	500	2,340
48	TARTAR PRIMARY SCHOOL	500	18,970
49	KABEL WATER PIPING	900	151,290
50	KABIRMET WATRE INTAKE	900	2,340
51	NASSINYA WATER PROJECT	900	249,909
52	OCHII BOREHOLE	900	950,660
53	SOSUR WATER PROJECT	900	12,000
54	PERKERA RIVER DRAINAGE	900	340,962
55	NDAMBUL WATER PROJECT	900	249,500
56	NYIMBEI WATER TANK	900	169,650
57	BARTUM DAM	900	266,430
58	TILOI CATTLE DIP	999	36,000
59	HIV AIDS AWARENESS	999	175,000
60	ELDUME COOP STORE	999	47,570

<b>LA Sub - Total</b>	<b>14,238,604</b>
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<b>LA Code</b>	<b>21</b>
<b>LA Name</b>	<b>Bomet County Council</b>

No	Project Title	Proj. Type	TOTAL
1	Chepkosa Community Dispensary	240	195,541
2	Mogor Dispensary	240	16,315
3	Ndanai Dispensary	240	230,538
4	Chemengwa Dispensary	240	480,880
5	Kitoben Dispensary	240	234,181
6	Irwaga Dispensary	240	286,515
7	Council Shovel Acquisition	350	12,387,375
8	Tegat Primary School	500	18,125
9	Kaboson Youth Polytechnic	500	174,679
10	Siwot Secondary School	500	10,440
11	Kelichek Primary School	500	383,762
12	Kipsirat Nursery School	500	101,200
13	Kaboson Secondary School	500	71,867
14	Sugumerga Secondary School	500	90,000
15	Kapsirich Priamry School	500	43,008
16	Kibibo Primary School	500	381,752
17	Chebonjirai Secondary School	500	87,250
18	Kakimirai Secondary School	500	206,927
19	Kitoben Secondary School	500	48,720
20	Kipkeigei Secondary School	500	131,776
21	Olesoi Primary School	500	198,895
22	Kapsabul Youth Polytechnic	500	300,500
23	Nderiat Nursery School	500	93,776
24	Chepnyaliliet Primary School	500	110,275
25	Bingwa Youth Polytechnic	500	127,000
26	Cheptagum Primary School	500	19,468
27	Saramek Youth Polytechnic	500	314,438
28	Kaplewa Primary School	500	17,000
29	Kipreres Secondary School	500	266,069
30	Tumoi Secondary School	500	134,995
31	Kiptobit Secondary School	500	118,811
32	Sakana Nursery School	500	227,559
33	Kipsingei Secondary School	500	461,108
34	OLesoi Secondary School	500	192,360
35	Kiromwok Secondary School	500	10,000
36	Mulot Slaughterhouse	600	76,676
37	Chebunyo Slaughterhouse	600	90,480
38	Siongiroi Slaughterhouse	600	90,480
39	Kipsuter Slaughterhouse	600	42,700
40	Chebirir Water Spring	900	19,720
41	Chesoen Water Project	900	8,700
42	Siongiroi Water Project	900	351,550
43	Sonogut Water Point	900	91,362
44	Lalakin Water Point	900	54,000
45	Kibusiri Water Point	900	66,570

46	Chebutich Water Dam	900	19,500
47	Sergutiet Water Project	900	510,400
48	Cheimen Water Project	900	165,000
49	Chebaraa Community Water Projec	900	450,000
50	Kapkelei Location Water Project	900	381,752
51	Kamureito Water Project	900	501,700
52	Kinyose Water Dam	900	193,990
53	Chepkunguret Water Point	900	47,539
54	Kondamet Water Dam	900	21,000
55	Kimolwet Water Spring	900	31,760
56	Kaptebengwo Cattle Dip	999	134,380
57	St. Paul Koita Catholic Church	999	54,461
58	Ndubai Catholic Church	999	20,601
59	Kechingo Full Gospel Church	999	20,601
60	Chemaner Church of God	999	16,762
61	Toronik United Church	999	16,758
62	Kibisoronik AGC	999	20,184
63	Reberwet Cattle Dip	999	30,000
64	Kaboson Chief's Office	999	9,744
<b>LA Sub - Total</b>			<b>21,711,475</b>

<b>LA Code</b>	<b>26</b>
<b>LA Name</b>	<b>Bomet Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	STRATEGIC PLAN	100	300,000
2	CHEBIRIR PRIMARY SCHOOL	500	449,030
3	LULUSIK PRIMARY SCHOOL	500	384,960
4	KAPSIO PRIMARY SCHOOL	500	36,000
5	TEBESWET/KIMENDERIT WAT	900	0
6	AINAPKOILA WATER SPRING	900	12,800
7	RMLF PROJECTS	999	1,249,413
8	PREVIOUS LASDAP PROJECT	999	551,809
<b>LA Sub - Total</b>			<b>2,984,012</b>

<b>LA Code</b>	<b>31</b>
<b>LA Name</b>	<b>Bondo County Council</b>

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF COUNTY	200	3,319,198
2	MAWERE CLINICAL OFF. OFF	200	264,775
3	USIGU LABOATORY	240	490,915
4	PURCHASE OF MEDICAL EQUI	240	347,804
5	CHIANDA DISPENSARY	240	641,343
6	KANDARIA DISPENSARY	240	358,803
7	OGAM DISPENSARY	240	150,000
8	CONST. OF SIGER TEACHER'S	255	312,601
9	PURCHASE OF TWO MOTOC	350	336,400
10	PURCHASE OFMOTOR VEHICL	350	3,792,877

11	MAJENGO YOUTH POLYTECH	500	290,294
12	MAGO PRIMARY SCHOOL	500	238,720
13	CONST.TWO CLASSROOMS-N	500	117,755
14	NDIRA YOUTH POLITECHNIC	500	106,293
15	PLACENTA PIT AT KAPIYO	900	22,910
16	CONSTRUCTION OF PIT LATR	900	42,000
17	OCHIENG'A DAM	900	285,000
18	ARAM CUT DRAIN	999	150,000
19	RURAL POVERTY REDUCTIO	999	3,260,127
20	CONSTRUCTION OF NYAMON	999	201,000
21	PURCH & LAYING 50 J - COU	999	87,937
<b>LA Sub - Total</b>			<b>14,816,752</b>

<b>LA Code</b>	<b>36</b>		
<b>LA Name</b>	<b>Bondo Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Additional land council offices	200	585,000
2	Land Acquisition for const of coun	200	0
3	Acquisition for const of council off	200	0
4	Hospital -Sinapanga	400	37,800
5	Culvert instolation at Gate dum	400	89,000
6	D26- Kowaka - maintainance	400	112,440
7	Bondo- Hotel- Switel	400	125,950
8	Dunya- E1154- Barkowino	400	373,000
9	Palace inn junction(27caltex)	400	185,300
10	Bondo Hotel- Stadium Tcentre	400	391,600
11	Lagoon - old Kisumu road	400	128,320
12	Bondo Slaughter- catholic	400	331,020
13	Town council- Bar kaweaaga	400	263,000
14	Off College Atilili- Owuor dam	400	258,909
15	Otumba -Sinapanga	400	260,040
16	Construction of Classroom at Bondo	500	0
17	Construction of class room at B to	500	0
18	Improvement of dumping site	605	59,670
19	Improvement Of dumping site	605	0
20	Purchase of 27dust bins	605	0
21	Fencing of Dumping site	605	0
22	Purchase of 27 no dust bins	605	0
23	Fencing of dumping site	605	0
24	Rehabilitation of bus park	800	651,690
25	Rehabilitation of Bus park	800	0
26	Rehabilitation of Bus park	800	0
27	Instilation of water pits Sinapanga/	900	0
28	Instollation Water Pits Sinapanga/	900	0
29	Instolation of piped water at Sinapa	900	250,000
30	Improvement of empty site	999	0
31	Bondo booster - Sinapanga	999	162,906
<b>LA Sub - Total</b>			<b>4,265,645</b>

<b>LA Code</b>	<b>41</b>		
<b>LA Name</b>	<b>Bungoma County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Printing of Accountable Document	100	319,600
2	Office Projects	200	1,026,651
3	Bungoma North Office Blocks	200	1,257,833
4	Bungoma West Office Blocks	200	125,530
5	Health infrastructure	240	3,106,120
6	HIV AIDS Management	240	90,000
7	Bungoma South Rental Houses	255	1,759,641
8	Auction Rings	260	418,269
9	LAIFOMS	300	2,260,002
10	D/Cabin Vehicles	350	7,541,788
11	Motor Bikes	350	700,000
12	Roads and Bridges	400	7,256,735
13	School Construction	500	11,684,640
14	Kamukuywa Bus Park	800	2,800,000
15	Water Sanitation Infrastructure	900	5,434,573
16	Groups	999	2,131,660
17	Green Town	999	240,560
18	Insurance	999	622,377
19	Purchase of Land	999	1,831,426
20	Stalled Projects	999	858,136
<b>LA Sub - Total</b>			<b>51,465,541</b>

<b>LA Code</b>	<b>46</b>		
<b>LA Name</b>	<b>Bungoma Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Renovation of Town Hall	200	500,000
2	Extent Electricity frm Marell, Nam	230	500,000
3	Rural Electrification - Sinoko War	230	121,000
4	Rural Electrification - Sio Ward	230	121,000
5	Construct A Dispensary at Walala	240	0
6	Construct A Dispensary at Triump	240	0
7	Continuation of Dispensary buildin	240	0
8	Construct a Dispensary at Siritanyi	240	0
9	Buy land for Musikoma Dispensar	240	882,000
10	Constuct Open Air Market At Sirit	260	95,000
11	Construct an E.C.D at Nambaya M	260	0
12	Purchase land at Nambaya for Ope	260	0
13	Renovation of Market	260	500,000
14	Computerisation(LAIFOM)	300	980,000
15	Protection of Springs	400	384,500
16	Grade rd from Mulaa through Sino	400	577,000
17	Grade rd from DEB Pri-Mauka jnt-	400	577,456
18	Grade Rd from Esso thro Kuloba-K	400	87,000
19	Grade Wamulali road	400	87,000
20	Grade road from CLLR.Cosmas to	400	296,000

21	Grade rd from Muslim Pri. To Man	400	295,000
22	Opening of drains	400	420,675
23	RMLF Projects	400	1,421,150
24	Grade rd frm Chepkube mrkt thro	400	176,000
25	Start Village Polytechnic	500	1,214,912
26	Educational Projects	500	400,000
27	Erection of Garbage Bins & Garba	605	1,500,000
28	Construct A Socail hall	700	0
29	Purchase plot & sink a Borehole &	900	620,000
30	Connect tap water to Siritanyi A.C.	900	100,000
31	Dig 2 Bore holes & install pumps a	900	200,000
32	Dig aBore holes & install pumps at	900	100,000
33	Protect Mutoka water spring	900	50,000
34	Dig Bore holes & install pump at	900	240,000
35	Dig bore hole & instal water pump	900	150,000
36	Protect Walala water spring	900	50,000
37	Tree planting & Maintenance	999	300,000
<b>LA Sub - Total</b>			<b>12,945,693</b>

<b>LA Code</b>	<b>51</b>		
<b>LA Name</b>	<b>Bureti County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	KIBUGAT DISPENSARY	240	142,914
2	KAPKESEMBE H/ CENTRE	240	107,186
3	KIPTOME DISPENSARY	240	428,742
4	KELUNET DISPENSARY	240	142,914
5	MOGOGOSIEK DISPENSARY	240	142,914
6	SOTIT DISPENSARY	240	214,371
7	USWET H/ CENTRE	240	107,186
8	KAPLETUNDO DISPENSARY	240	107,186
9	KIMULOT MARKET	260	84,000
10	REVENUE VAN	350	2,556,104
11	RORER MIXED -MONORU RD	400	40,000
12	SAMBA-CHEPNYONYE RD	400	20,000
13	KIBUGAT- KELUNET RD	400	62,918
14	CHEBAIBAI- EMITIOT RD	400	59,662
15	CHOGIMEN KAPKERONDI	400	122,580
16	CHEIMEN -KAMUNGEI	400	59,662
17	KAPLETUNDO ROAD	400	62,918
18	CHEBAIBAI -EMITYOT RD	400	63,772
19	MOGOGOSIEK TOWN CENTR	400	62,918
20	CHEBAIBAI RD	400	62,918
21	KIPSONOI- LELECHWET	400	73,365
22	RUSEYA- KIPTENDEN RD	400	50,400
23	KIBUGAT- KELUNET-KABOKT	400	73,365
24	KABOISIO RD	400	70,000
25	SIRYAT -KIMOSO RD	400	73,365
26	KAPLETUNDO RD	400	73,365
27	RUSEYA - KIPTENDEN RD	400	62,918
28	KIPKIENY RD	400	46,029

29	CHEMOSOT CENTRE STREET	400	62,918
30	RORER MIXED- MONORU RD	400	15,300
31	KISUMU RD-SACH ANGWAN R	400	15,000
32	SIRYAT -KIMOSO ROAD RD	400	62,918
33	BESIOBEI- TUIYOBEI RD	400	62,918
34	CHEPTABACH RD	400	62,918
35	CHEPKOLE-CHEPTABACH	400	50,400
36	KAMUNGEI POLYTECHNIC	500	214,370
37	KIPTENDEN TACHASIS PRIM	500	107,186
38	KIPTENDEN SEC SCHOOL	500	214,371
39	CHEPCHABAS SEC SCHOOL	500	232,000
40	KABOEIFO NURSERY SCHO	500	142,914
41	KAPSIR NURSERY SCHOOL	500	214,371
42	CHRWET PRIMARY SCHOOL	500	142,914
43	CHEIBI NURSERY SCHOOL	500	214,371
44	KIMOSO PRIMARY SCHOOL	500	142,914
45	KIMAECH PRIMARY SCHOOL	500	107,186
46	SOET NURSERY SCHOOL	500	142,914
47	CHEMAAN PRIMARY SCHOOL	500	214,371
48	KAMIRAI PRIMARY SCHOOL	500	142,914
49	YAGANEK PRMARY SCHOOL	500	142,914
50	SIROIN GIRLS SEC SCHOOL	500	107,186
51	RERESIC N. SCHOOL	500	214,371
52	CHAMAMANIC N; SCHOOL	500	214,371
53	CHEBANGANG SOCIAL HALL	700	214,371
54	NYANGOMBE FOOT BRIDGE	800	107,186
55	BOTONI WATER PROJECT	900	142,914
56	CHEPTALAL A.P CAMP	999	107,186
57	KOIWA CHIEF'S OFFICE	999	107,165
58	SAOSA TEA ESTATE PROJEC	999	116,000
59	KABARTEGAN CHIEF'S OFFIC	999	142,914
60	TOGOMIN FAITH CHURCH	999	107,185
61	SIMOTI CHIEF'S OFFICE	999	142,914
<b>LA Sub - Total</b>			<b>9,605,517</b>

<b>LA Code</b>	<b>56</b>		
<b>LA Name</b>	<b>Burnt Forest Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	ROAD GRADING	400	167,285
2	ASSISTANCE TO SCHOOLS	500	482,210
3	ASSISTANCE TO NEEDY	999	74,500
<b>LA Sub - Total</b>			<b>723,995</b>

<b>LA Code</b>	<b>61</b>		
<b>LA Name</b>	<b>Busia County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	I.C.T/TRAINING	100	1,135,650

2	PREPRATION OF VALUATION	100	1,763,694
3	RENOVATION OF COUNCIL HS	200	517,716
4	CONSTRUCTION OF DIVISION	200	596,646
5	FENCING OF MARKETS	260	799,226
6	PURCHASE OF COUNCIL CAR	350	2,556,672
7	PURCHASE OF TRACTOR & TR	350	2,213,100
8	GRADING OF RURAL ACCESS	400	2,250,672
9	GRADING OF RURAL ACCESS	400	3,214,185
10	CONSTRUCTION OF PIT LATRI	900	794,266
11	WATER SPRINGS CONSTRUCT	900	3,302,799
12	BUSH CLEARING	999	569,991
<b>LA Sub - Total</b>			<b>19,714,617</b>

<b>LA Code</b>	<b>66</b>
<b>LA Name</b>	<b>Busia Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	Affordable Housing Scheme Project	255	8,300,000
2	Grading of Roads	400	3,738,100
3	Completion of Classrooms	500	400,000
4	Bridge Construction	800	5,766,610
5	Purchase of Land	999	852,000
6	Old Projects	999	738,000
<b>LA Sub - Total</b>			<b>19,794,710</b>

<b>LA Code</b>	<b>71</b>
<b>LA Name</b>	<b>Itire-Mumias County Council</b>

No	Project Title	Proj. Type	TOTAL
1	Khalaba Dispensary	240	253,990
2	Dispensary at Elwangale	240	820,000
3	Dispensary at Emalindi	240	1,286,000
4	Dispensary at Malaha	240	197,743
5	Dispensary at Mirere	240	825,094
6	Dispensary at Indangalasia	240	851,883
7	Mulwanda Dispensary	240	751,023
8	Khaunga Dispensary	240	250,000
9	2 Pit Latrines Masatsi Market	260	60,000
10	Stock Ring at Khwisero Market	260	17,800
11	Purchase of Pick-Up	350	2,710,508
12	Purchase of Trailer	350	928,800
13	Koyonzo - Muberi R/C & Road	400	197,285
14	Bukaya - Mushechere - Masinjira	400	1,449,080
15	Mwitseshe - Mulufu R/C & Road	400	561,492
16	Mulwanyengo - Emako R/C & Roa	400	378,298
17	Buhuru -Mwihaniro - Shikalame R/	400	686,150
18	Buchirinya R/C & Road	400	145,612
19	Ilulu Box Culvert	400	855,585
20	Tsalwa - Manyulia R/C & Road	400	391,221

21	Masinjira R/C & Road	400	196,807
22	Musamba R/C & Road	400	543,907
23	Kholera Box Culvert	400	349,140
24	Wanzala Box Culvert	400	397,255
25	Matende R/C & Road	400	552,000
26	Efichina R/C & Road	400	274,605
27	Koyonzo - Namulungu R/C & Roa	400	1,095,225
28	Shianda - Emuhaka R/C & Road	400	440,915
29	Manyala-Khulwanda R/C & Road	400	1,492,830
30	Eshikholobe R/C & Road	400	300,000
31	Mukhweya Classroom	500	453,500
32	2 Classrooms at Eshinamwenyuli S	500	613,969
33	Social Hall at Shirombe	700	445,623
34	Social Hall at Mutoma	700	866,820
35	6 Springs Protection Mulwanda W	900	21,000
36	3 Springs Protection in Marama Ce	900	9,000
37	10 Springs Musanda Ward	900	19,000
38	13 Springs Koyonzo Ward	900	50,700
39	Pit Latrine at Butere Lower Market	900	10,000
40	4 Springs Protection in Marama W	900	13,877
41	Reconst. Of Mulwanda - Mushiang	999	204,971
<b>LA Sub - Total</b>			<b>21,968,708</b>

<b>LA Code</b>	<b>76</b>
<b>LA Name</b>	<b>Chepareria Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	Construction of council office	200	400,000
2	Construction of council office	200	400,000
3	Market /Bus park/Auction Yard	260	200,000
4	Market/ Bus park/Auction yard	260	200,000
5	Computer and Accessories	300	200,000
6	Computer and accessories	300	200,000
7	Road Repair	400	1,522,248
8	Road repair	400	1,522,248
9	Tree Planting	999	200,000
10	Tree planting	999	200,000
<b>LA Sub - Total</b>			<b>5,044,496</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	863,365
2	HEALTH INFR. REHABILITAT	240	0
3	MUTINDWA HEALTH CENTRE	240	0
4	PURCHASE OF A PHOTOCOPIE	300	97,000
5	ROAD/STREET REHABILITATI	400	557,390
6	KAIRUNI PRY. SCHOOL	500	65,185

7	KIMUCHIA DAY SEC. SCHOOL	500	70,940
8	KIEGANGURU Y POLYTECHN	500	64,868
9	SCHOOLS REHABILITATION	500	0
10	GIANCHUKU DAY SEC. SCHO	500	69,948
11	WATER SAN INFR. REHABILI	900	0
12	MUNGA / KIRIANI WATER PR	900	62,100
13	KATHIRU / WIRU WTER PROJE	900	60,560
14	GANTARAKI WATER PROJECT	900	70,000
<b>LA Sub - Total</b>			<b>1,981,356</b>

<b>LA Code</b>	<b>86</b>
<b>LA Name</b>	<b>Chuka Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	TOWN HALL	200	2,000,000
2	DISPENSARY	240	175,000
3	REVENUE COLLECTION VEHI	350	226,550
4	ROADS	400	3,407,050
5	FEEDER ROADS	400	218,000
6	POLYTECHNIC	500	42,080
7	SCHOOLS	500	261,900
8	PLAY GROUND	500	47,655
9	FOOT BRIDGES	800	176,950
10	WATER SPRINGS	900	89,045
11	WATER PROJECT	900	175,000
12	TREE NURSERY	999	43,000
13	CATTLE DIPS	999	86,445
<b>LA Sub - Total</b>			<b>6,948,675</b>

<b>LA Code</b>	<b>91</b>
<b>LA Name</b>	<b>Idama Ravine Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	Construction of Council Office (So	200	448,547
2	Construction of Shopping Complex	260	0
3	Supply of Computer Hardware & S	300	144,500
4	Purchase of Vehicle	350	0
5	Roads maintenance	400	1,971,726
6	Road Rehabilitation	400	301,000
7	Construction of Toilet and Classro	500	496,700
8	Supply of Water Pipes (Perkerra W	900	500,900
9	Supply of Water Pipes (Kabimoi W	900	499,970
10	Supply of Water Pipes (Solian)	900	499,500
11	Construction of Nantili water tank 1	900	745,000
12	Construction of Kirobon water tank	900	745,000
13	Purchase of Land and Construction	999	0
14	Establishment of Tree Nursery	999	280,182
<b>LA Sub - Total</b>			<b>6,633,025</b>

<b>LA Code</b>	<b>96</b>
<b>LA Name</b>	<b>Eldoret Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF COURT H	200	252,333
2	STREETLIGHT XTENTION	230	953,000
3	STREETLIGHT EXT RAI PLY P	230	566,000
4	STEETLIGHT EXT ORTEBES T	230	79,240
5	CONSTR OF MATERNITY KAP	240	423,055
6	CONSTR OFHEALTH CENTRE	240	898,670
7	RENOVATION OF MARKET	260	61,839
8	PURCHASE OF LAND FOR CO	260	5,139,200
9	PURCHASE OF LAPTOP FOR L	300	74,000
10	PURCHASE OF REFUSE TRACT	350	162,782
11	PURCHASE OF GRADER	350	18,792,000
12	NEW CIVIC VEHICLE	350	5,971,000
13	GRAVELLING AND CULVERT	400	900,972
14	GRAVELLING AND CULVERT	400	1,127,520
15	GRAVELLING AND CULVERT	400	2,296,799
16	GRAVELLING AND CULVERT	400	1,470,265
17	GRAVELLING AND CULVERT	400	1,632,294
18	GRAVELLING AND CULVERT	400	663,080
19	GRAVELLING AND CULVERT	400	1,592,307
20	GRAVELLING AND CULVERT	400	1,078,076
21	GRAVELLING AND CULVERT	400	751,500
22	GRAVELLING AND CULVERT	400	1,152,596
23	EXT OF STR LIGHT ROADBLO	400	395,000
24	MAINTENANCE OF PAVED RO	400	1,497,961
25	REN OF C ROOMS-SOSIANI PR	500	213,400
26	CONSTR OF C.ROOM KAPKEN	500	1,180,000
27	CONSTR OF C.ROOM-SAROIY	500	4,500
28	IMP OF DRAINAGE	500	344,564
29	IMP OF DRAINAGE HAWAII	500	276,468
30	REN OF C.ROOM TUIYOBEI PR	500	67,240
31	REN OF C.ROOMS ST.MARYS	500	204,894
32	REN OF C.ROOMS ST PATRICK	500	161,870
33	CONSTR OF LAB KIPKENYO S	500	52,000
34	CONSTR OF C.ROOM KIMALE	500	78,401
35	SPOT IMPROVEMENT SEVERA	500	1,474,961
36	SPOT IMPROVEMENT CBD	500	1,644,213
37	CONSTR OF C.ROOM-KAMKU	500	111,948
38	PURCHASE OF LAND-DUMPSI	605	2,500,000
39	PROV OF WATER CEM TO KA	900	183,972
40	ADDITIONAL MONEY TO BUY	999	11,464,750
41	PURCHASE OF LAND CHEBAR	999	1,000,000
<b>LA Sub - Total</b>			<b>68,894,670</b>

LA Code		101	
LA Name		Embu County Council	
No	Project Title	Proj. Type	TOTAL
1	KIHUMBU DISPENSARY	240	17,719
2	KIGUMO DISPENSARY	240	13,974
3	KATHARI DISPENSARY	240	62,292
4	ITONGURI DISPENSARY	240	91,430
5	KEVOTE DISPENSARY	240	22,136
6	KIRIARI DISPENSARY	240	74,762
7	GRADING OF ROADS	400	609,079
8	KATHANDE SECONDARY SCH	500	180,225
9	MURAGARI SECONDARY SCH	500	422,439
10	IRIARI WATER INTAKE	900	880,474
11	KIGUMO POLICE POST	999	92,705
12	MANYATTA RESOURCE CENT	999	200,000
13	KARAU A.P. CHIEFS CAMP	999	12,064
<b>LA Sub - Total</b>			<b>2,679,299</b>

LA Code		111	
LA Name		Funyula Town Council	
No	Project Title	Proj. Type	TOTAL
1	By-laws	100	92,300
2	Strategic Plan	100	143,000
3	Odiado Nursery	500	100,000
4	Water Springs	900	60,000
5	Namboboto/Sigulu	999	100,000
6	Wakhungu/Khanyanya	999	1,000,000
<b>LA Sub - Total</b>			<b>1,495,300</b>

LA Code		116	
LA Name		Garissa County Council	
No	Project Title	Proj. Type	TOTAL
1	BUILDING PLAN	100	16,000
2	PLANNING & SURVEY	100	219,200
3	DEVELOPMENT PLAN	100	400,000
4	VALUATION OF ASSETS	100	895,749
5	BYLAWS	100	550,000
6	PLANNING (HAGDERA)	100	24,000
7	OFFICE LIBOI	200	123,080
8	CONSTRUCTION OF ADIMIST	200	2,069,000
9	HIV AIDS AWARENESS	240	857,800
10	CONSTRUCTION OF MATERNI	240	1,439,344
11	LOVESTOCK MARKET MODIC	260	669,545
12	PURCHASE OF COMPUTERS	300	664,448
13	OFFICE EQUIPMENT	300	19,200
14	PURCHASE OF MOTOR VEHIC	350	2,489,098
15	DOMITORY NANIGH PRIMAR	500	749,134
16	CONSTRUCTION OF CLASSRO	500	7,002,845
17	SANKURI PRIMARY SCHOOL	500	491,363
18	WATER PAN	900	663,420
19	ALI IMAGE WATER PUMP	900	189,000
20	BUSH CLEARING	999	80,000
21	MODICAR LOADING GROUND	999	907,200
22	CONSTRUCTION	999	1,026,137
23	AJAX ENGINE	999	1,159,500
<b>LA Sub - Total</b>			<b>22,705,063</b>

LA Code		106	
LA Name		Embu Municipal Council	
No	Project Title	Proj. Type	TOTAL
1	KIMANGARU LIVESTOCK MK	260	195,000
2	KIMANGARU LIVESTOCK MK	260	195,000
3	ROADS 7 REPAIR	400	500,000
4	CONSTRUCTION OF CULVERT	400	316,890
5	ROADS & REPAIR	400	500,000
6	CONSTRUCTION OF CULVERT	400	316,890
7	EMBU COUNTY PRY-DESKS	500	0
8	GATONDO PRY-2 CLASSROO	500	285,000
9	KAMIU PRY SCH-LAB	500	0
10	EMBU COUNCTY SEC-DESKS	500	0
11	KAMIU SEC SCHOOL-LAB	500	0
12	GATONDO PRY-2 CLASS ROO	500	285,000
13	KAMIU PRY SCHOOL-LAB	500	0
14	URBAN PRY SCHOOL-DESKS	500	0
15	EMBU COUNTY SEC-DESK	500	0
16	KIRIMARI SEC-LAB EQUIP	500	0
17	URBAN PRY SCH-DESKS	500	0
18	EMBU COUNCTY SEC-DESKS	500	0
19	KIAGA WATER PROJECT	900	0
20	KIAGA WATER PROJECT	900	0
<b>LA Sub - Total</b>			<b>2,593,780</b>

LA Code		121	
LA Name		Garissa Municipal Council	
No	Project Title	Proj. Type	TOTAL
1	COMPUTERS & ACCESSORIES	300	1,941,500

<b>LA Sub - Total</b>	<b>1,941,500</b>
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<b>LA Code</b>	<b>126</b>		
<b>LA Name</b>	<b>Gucha County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Strategic Plan	100	1,000,000
2	Valuation Roll	100	2,000,000
3	office block	200	1,899,701
4	Purchase of office furniture	300	1,000,000
5	Purchase of Motor vehicle	350	2,968,100
6	Roads Rehabilitation	400	7,183,308
<b>LA Sub - Total</b>			<b>16,051,109</b>

<b>LA Code</b>	<b>131</b>		
<b>LA Name</b>	<b>Gusii County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Renovation of County hall	200	984,611
2	Construction of dispensaries	240	3,770,002
3	Construction of water springs	900	390,864
<b>LA Sub - Total</b>			<b>5,145,477</b>

<b>LA Code</b>	<b>136</b>		
<b>LA Name</b>	<b>Homa Bay County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Toilet Rehabilitation-Head office	200	0
2	Rangwe Dispensary	240	0
3	Radhore Dispensary	240	0
4	Cattle Auction Ring - Ndhiwa	260	0
5	Purchase of Grader	350	0
6	Opening Riat-Oridi-Minya Road	400	0
7	Nyandiwa-Randung Road	400	0
8	Ramoya Primary Classroom	500	0
9	Dago primary Classroom	500	0
10	Manga Pri-School classroom	500	0
11	Nyakwadha Pri-School classroom	500	0
12	Nyandiwa Pri- school classroom	500	0
13	Marindi Pri-School classroom	500	0
14	Commercial Toilet-Rodi Kopany	900	0
15	Amoyo Centre Borehole	900	0
16	Opening Kamola Dam	900	0
17	Kanyamwala Cattle Dip	999	0
18	Ogunde Cattle Dip	999	0
<b>LA Sub - Total</b>			<b>0</b>

<b>LA Code</b>	<b>141</b>		
<b>LA Name</b>	<b>Homa Bay Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	MURRAMING OF OPEN AIR M	260	50,000
2	PURCHASE OF LORRY /MOTO	350	4,850,000
3	OPENING & MURRAMING OF	400	1,193,508
4	CONSTRUCTION OF BRIDGES	400	811,652
5	CONSTRUCTION OF NURSERY	500	141,279
6	CONSTRUCTION OF SECONDA	500	4,456,760
7	STADIUM WALLING	700	257,700
8	EXTENSION OF WATER PIPES	900	30,000
9	EXCAVATION OF BOREHOLE	900	22,500
10	EPC	999	767,479
<b>LA Sub - Total</b>			<b>12,580,878</b>

<b>LA Code</b>	<b>143</b>		
<b>LA Name</b>	<b>Ijara County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	SOLAR POWER INSTALLATIO	230	230,000
2	SOLAR POWER INSTALLATIO	230	122,800
3	KOTILE LIVESTOCK YARD	260	98,000
4	5 KM ROAD ACCESS	400	110,000
5	ROAD GRAVELLING \$ CULVE	400	842,342
6	PIT LATRINE & WATER TROU	900	118,946
7	FENCING OF SANGAILU WAT	900	150,000
8	BUSH CLEARING	999	306,000
<b>LA Sub - Total</b>			<b>1,978,088</b>

<b>LA Code</b>	<b>146</b>		
<b>LA Name</b>	<b>Isiolo County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Supply and distallation of solar	230	298,633
2	Opening of Roads	400	219,174
3	Road Murruming	400	2,690,474
4	Repair of Classroom	500	100,000
5	Construction of Nursery school	500	295,800
6	Construction of Classroom	500	291,900
7	School, Sitting facilities	500	299,396
8	Fencing of school compound	500	299,740
9	Construction of Gabions	900	174,000
10	Drainage at Merti	900	173,684
11	Water pan	900	300,000
12	Construction of Irrigation furrow	900	150,250
13	Water piping	900	293,480
14	Drainage	900	1,466,268

15	Overheads	999	290,900
16	Rehabilitation of shovel	999	250,000
17	2006/07 projects	999	5,007,717
<b>LA Sub - Total</b>			<b>12,601,416</b>

<b>LA Code</b>	<b>151</b>
<b>LA Name</b>	<b>ten-Tambach Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	RENOVATION OF COUN.OFFIC	200	130,643
2	ITEN JUA KALI POWER PROJE	230	32,480
3	FENCING OF SERGOIT ST.SALE	260	80,790
4	PURCHASE OF OFFICE COMPU	300	192,680
5	KAPLAMAI PRIMARY SCHOO	500	129,500
6	KOLOL NURSERY SCHOOL	500	148,510
7	FENCING OF KAMARING STA	500	96,124
8	KIPTABUS PRIMARY SCHOOL	500	179,590
9	SINGORE PRIMARY SCHOOL	500	73,400
10	CHEBOKOKWO ECD	500	10,456
11	TAC LIBRARY	500	0
12	FENCING OF DUMPING SITE &	600	95,224
13	CONSTRUCTION OF TOILETS	900	66,680
14	KIPTINGO WATER TANK	900	179,130
15	FORMATION OF WATER COM	900	190,296
16	SIROCH COMMUNITY WATER	900	56,500
17	CHEBONET DAY-CONSTRUCT	999	155,740
<b>LA Sub - Total</b>			<b>1,817,743</b>

<b>LA Code</b>	<b>156</b>
<b>LA Name</b>	<b>Kabarnet Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	REHABILITATION OF MARKE	260	1,274,275
2	REHABILITATION OF COUNCI	350	240,000
3	PURCHASE OF BUILDING MATE	500	100,000
4	SCHOOL REHABILITATION	500	100,000
5	REHABILITATION OF SLAUGH	600	768,957
6	PURCHASE OF LITTER BINS	605	200,000
7	BRIDGE CONSTRUCTION	800	100,000
8	WATER SANITATION	900	100,000
9	WATER SANITATION	900	100,000
10	WATER SANITATION	900	100,000
11	CONSTRUCTION OF PUBLIC T	900	200,000
<b>LA Sub - Total</b>			<b>3,283,232</b>

<b>LA Code</b>	<b>161</b>
<b>LA Name</b>	<b>Kajiado Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	Roads	400	2,353,150
2	Roads	400	2,353,150
3	Completion of precious memory	500	540,000
4	Completion of precious memory	500	540,000
5	Precious Memory School	500	500,000
6	Modern Nursery school olopurup	500	537,000
7	Modern Nursery school olopurup	500	537,000
8	Precious Memory School	500	500,000
9	Bus Park Toilet	900	154,472
10	Water Tank	900	100,000
11	Bore hole Rehabilitation	900	56,000
12	Bus Park Toilet	900	154,472
13	Water Tank	900	100,000
14	Bore hole Rehabilitation	900	56,000
<b>LA Sub - Total</b>			<b>8,481,244</b>

<b>LA Code</b>	<b>166</b>
<b>LA Name</b>	<b>Kakamega County Council</b>

No	Project Title	Proj. Type	TOTAL
1	Plot survey fees	100	22,890
2	Administrative support services	100	400,539
3	Council premises Rehabilitation	200	77,040
4	Health infrastructure	240	3,033,356
5	Market construction - Shikulu	260	13,415,310
6	Roads Rehabilitation	400	2,398,047
7	Schools construction/Exp.	500	3,030,393
8	Water & sanitation rehabilitation	900	2,604,689
9	Cattle Dip Rehabilitation	999	50,213
10	Purchase of dairy animal	999	107,350
<b>LA Sub - Total</b>			<b>25,139,827</b>

<b>LA Code</b>	<b>171</b>
<b>LA Name</b>	<b>Kakamega Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	NIL	999	0
<b>LA Sub - Total</b>			<b>0</b>

<b>LA Code</b>	<b>176</b>		
<b>LA Name</b>	<b>Kandara Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	STREET LIGHTING - KANDAR	230	0
2	KAMAE OPEN AIR MARKET	260	12,844
3	KANDARA OPEN AIR MARKET	260	1,500
4	ORPHANAGE GATUNDU ROA	400	54,000
5	KAMUBERAINI HOSPITAL RO	400	83,920
6	KIHOHŌ GAKARARA FACTOR	400	162,080
7	KIIRI SECONDARY SCHOOL	500	0
8	MUNYORI BUS PARK	800	14,680
9	KAMAHIGA FOOT BRIDGE	800	100,000
10	KWA DAUDI FOOT BRIDGE	800	0
11	KIENI WATER PROJECT	900	0
12	GITHUYA WATER INTAKE	900	0
<b>LA Sub - Total</b>			<b>429,024</b>

<b>LA Code</b>	<b>181</b>		
<b>LA Name</b>	<b>Kangema Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Ccomputerization	300	108,950
2	Kiairathe to Gatubu coffee factory	400	47,000
3	Gakira Catholic to Iganjo (grading)	400	57,300
4	Town roads (beautification)	400	52,047
5	Dennis Mutharaba to Kahuhi well r	400	61,500
6	Karwinu - Kangema road (drainage	400	49,290
7	Gakoigo to Kanyaga road (grading)	400	34,650
8	Kagiko A to David Muhia road (Gr	400	15,750
9	Kiawabera road (grading)	400	27,300
10	Boyo river - Kanyiri to Irima rad (g	400	28,650
11	Kiangunyi to Koimbi bridge road (	400	30,000
12	Karwinu - Kangema road (parking	400	435,850
13	Bus park toilet (construction)	900	52,110
14	Kahuhi well	900	23,290
<b>LA Sub - Total</b>			<b>1,023,687</b>

<b>LA Code</b>	<b>186</b>		
<b>LA Name</b>	<b>Kangundo Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	KATHOME DISPENSARY	240	109,808
2	KIKUYUNI DISPENSARY	240	250,000
3	KYAUME DISPENSARY	240	32,580
4	KAKUYUNI DISPENSARY	240	5,600
5	UTHINI DISPENSARY	240	134,600
6	KOMAROCK DISPENSARY	240	23,830

7	MBUNI DISPENSARY	240	156,090
8	MBUSYANI DISPENSARY	240	99,704
9	KAMBUSU HEALTH CENTRE	240	91,890
10	KANGUNDO ROADS REPAIRS	400	194,880
11	MUUSINI RIVER DRIFT	400	36,800
12	NGOMENI-TALA ROADS	400	50,400
13	SYANTHI-TALA ROADS	400	218,135
14	GUY MULI ROADS	400	32,000
15	KANZALU ROADS	400	138,000
16	KIPANDINI-KALANGI ROAD	400	236,500
17	KATHOME-KALANGI ROAD	400	224,200
18	KIKONDENI DRIFT	400	140,780
19	KINYUI / THIKA ROAD	400	157,700
20	KWETAA DRIFT	400	102,538
21	WILLIAM NGEA ROAD	400	222,000
22	KWA NDETO DRIFT	400	74,144
23	KWAKATHULE/KITHUNTHI D	400	200,000
24	MUKEE ROAD	400	74,978
25	NGIINI ROADS	400	107,280
26	KITHUANI SEC.SCHOOL	500	69,674
27	KAUMONI POLYTECHNIC	500	40,000
28	KAYATTA PRIMARY	500	154,170
29	MAIUNI POLYTECHNIC	500	109,971
30	KOMA HILL POLYTECHNIC	500	203,220
31	KAMBUSU POLYTECHNIC	500	76,872
32	KAVATI NURSERY	500	109,296
33	NGULUNI LATRINE	500	260,995
34	KISUKIONI NURSERY	500	71,999
35	SYANAMU PRIMARY SCHOOL	500	33,329
36	KYELENI SEC.SCHOOL	500	178,190
37	MUKAA S.A PR.SCHOOL	500	150,980
38	KITOONI NURSERY SCHOOL	500	134,390
39	KISUKIONI LATRINE	500	284,640
40	KYEVALUKI LATRINE	500	197,286
41	KYUMBUNI PRIMARY SCHOO	500	86,200
42	MISELENI NURSERY	500	94,205
43	KINYUI LATRINE	500	73,525
44	KWA MWATU WELL	900	143,938
45	KWA NGINA WELL	900	143,195
46	NGANGANI/KITWII DRIFT	900	103,500
47	KWA MATHALA DAM	900	139,940
48	UKU DAM	900	103,400
49	KWA NDETO DAM	900	403,544
50	KIKAMBUANI WATER	900	46,408
51	KWA KITUNA DAM	900	230,000
52	KWA MAINGI DAM	900	90,000
53	KWA MULU DRIFT	900	8,120
54	NDOVOINI WATER PROJECT	900	117,600
55	MUKALWA WATER PROJECT	900	152,900
56	KIOMO WATER PROJECT	900	141,056
57	KAKUYUNI CHIEF'S CAMP	999	91,929
58	KATHOME ASS.CHIEF	999	16,240
59	KATHAANA ASS.CHIEF	999	105,752

60	MUKUNIKE ASS.CHIEF'S OFFI	999	98,570
61	MATHEINI ASS.CHIEF	999	76,700
62	NGULUNI CHIEF'S CAMP	999	103,300
<b>LA Sub - Total</b>			<b>7,759,471</b>

<b>LA Code</b>	<b>191</b>
<b>LA Name</b>	<b>apenguria Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	LATF ACCOUNT	100	1,300,000
2	LATF ACCOUNT	100	300,000
3	LATF ACCOUNT	100	440,000
4	LATF ACCOUNT	100	300,000
5	LATF ACCOUNT	100	500,000
6	LATF ACCOUNT	400	820,000
7	LATF ACCOUNT	400	4,245,661
<b>LA Sub - Total</b>			<b>7,905,661</b>

<b>LA Code</b>	<b>196</b>
<b>LA Name</b>	<b>Kapsabet Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	JUA KALI	100	0
2	KABIRIRSANG RURAL ELECT	230	0
3	KAPKERUGE ELECT. PROJECT	230	0
4	KIPTUREDISPENSARY	240	0
5	KIPSIGAK DISPENSARY	240	0
6	CHEMUNDU HEALTH CENTR	240	0
7	E.U WHOLESALE MARKET CO	260	1,600,000
8	REFUSE COLLECTION TRACT	350	0
9	IRIMIS PRIMARY SCHOOL	500	0
10	CHRIST THE KING SEC. SCHO	500	0
11	CHEPTERIT POLYTHECNIC	500	0
12	KAMONJIL PRIMARY SCHOOL	500	0
13	KIPTURE PRIMARY SCHOOL	500	0
14	KAPTUMOO PRIMARY SCHOO	500	0
15	KARLEL PRIMARY SCHOOL	500	0
16	KIPKEIBON PRIMARY SCHOO	500	0
17	AMAI PRIMARY SCHOOL	500	0
18	KOLONG PRIMARY SCHOOL	500	0
19	KIPSINENDE PRIMARY SCHO	500	0
20	BARATON PRIMARY SCHOOL	500	0
21	KABIRIRSANG SECONDARY S	500	0
22	KAMATARGUI PRIMARY SCH	500	0
23	MESWO PRIMARY SCHOOL	500	0
24	KAPKILEL PRIMARY SCHOOL	500	0
25	KABOEN PRIMARY SCHOOL	500	0
26	KIPTURE SECONDARY SCHOO	500	0
27	KAPTILDIL SOCIAL HALL	700	0

28	MUGUNYA WATER PROJECT	900	0
29	KIPSOTOI WATER PROJECT	900	0
30	SUGUTEK WOMEN WATER PR	900	0
31	KABIRIRSANG WATER PROJE	900	0
32	RATINWET CATTLE DIP	999	0
33	SINGORWA CATTLE DIP	999	0
34	KIPTOROS CATTLE DIP	999	0
35	KAPNGETUNY CATTLE DIP	999	0
36	KUNURTER CATTLE DIP	999	0
37	KABOCHIN TEA PANDA	999	0
<b>LA Sub - Total</b>			<b>1,600,000</b>

<b>LA Code</b>	<b>201</b>
<b>LA Name</b>	<b>Karatina Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	INSTALLATION OF A STANDB	200	1,201,109
2	REHABILITATION OF W/MAR	260	558,293
3	PURCHASE OF COMPUTERS	300	183,500
4	ROAD MAINTENANCE	400	2,198,876
5	REHABILITATION OF PUBLI	900	177,875
<b>LA Sub - Total</b>			<b>4,319,653</b>

<b>LA Code</b>	<b>206</b>
<b>LA Name</b>	<b>Karuri Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	STREET LIGHTS	230	559,420
2	PURCHASE OF CIVIC CAR	350	2,427,971
3	KIAMBAA STONE ROAD	400	237,200
4	CULVERT MOULD	400	46,400
5	NDENDERU SHOPPING CENTR	400	808,930
6	REHABILITATIONOF CEMENTRY	400	396,840
7	NJORO ROAD	400	370,700
8	MAHINDI	400	324,900
9	CHIEF ROAD	400	448,300
10	THIMBIGUA ROAD	400	397,700
11	MURU ROAD	400	200,924
12	CONSRUCTION OF CLASSRO	500	1,070,567
13	EQUIPING VILLAGE POLYTEC	500	100,000
14	DRILLING OF BOREHOLES	900	0
15	WATER REHABILITATION	900	1,524,515
16	CASTING OF CULVERTS	999	198,850
<b>LA Sub - Total</b>			<b>9,113,217</b>

LA Code	211		
LA Name	Keihanna Municipal Council		
No	Project Title	Proj. Type	TOTAL
1	WARD OFFICES CONSTRUCTI	200	285,429
2	NEW KEIHANCHA MARKET	260	10,141,042
3	AUCTION RINGS	260	201,234
4	MOTOR BIKE	350	560,824
5	RURAL ACCESS ROADS	400	2,091,333
6	PUBLIC PIT LATRINES	900	1,006,646
7	WATER SPRINGS AND WELLS	900	2,479,080
<b>LA Sub - Total</b>			<b>16,765,588</b>

LA Code	216		
LA Name	Keiyo County Council		
No	Project Title	Proj. Type	TOTAL
1	PREPARATION OF VALUATIO	100	700,000
2	FENCING/BUILDING AUCTION	260	0
3	PURCHASE OF COMPUERS&N	300	484,000
4	PURCHASE OF CIVIC CAR	350	2,300,000
5	ETYO BRIDGE	400	228,495
6	KIMWARER NURSERY SCHOO	500	98,560
7	MSEKEKWA PRIMARY SCHOO	500	282,430
8	EMANOU WATER PROJECT	900	447,180
9	MEREMBAN WATER PROJECT	900	278,606
10	SIROCH EMGUT WATER PROJ	900	212,250
11	ARTIFICIIAL INSEMINATION/	999	603,900
12	ENVIRONMENTAL CONSERVA	999	34,350
13	PLANNING OF CENTRES	999	0
14	TEA/COFFEE SEEDLINGS	999	569,946
<b>LA Sub - Total</b>			<b>6,239,717</b>

LA Code	221		
LA Name	Kendu Bay Town Council		
No	Project Title	Proj. Type	TOTAL
1	MAGAO DISPENSARY	240	62,000
2	REHABILITATION OF CATTLE	260	90,000
3	MOTOR VEHICLE	350	670,000
4	BUS PARKING BAYS	800	60,000
5	REHABILITATION OF PUBLIC	900	37,811
<b>LA Sub - Total</b>			<b>919,811</b>

LA Code	226		
LA Name	Kericho Municipal Council		
No	Project Title	Proj. Type	TOTAL
1	Administrative cost	100	91,464
2	Township electrification	230	100,000
3	Kimugu electrification	230	38,640
4	Kipkoiyan electrification	230	210,830
5	Kipchebor/Chekolon electrification	230	150,000
6	Motobo Dispensary	240	16,064
7	Chepkoton Dispensary	240	104,000
8	Sachoran Dispensary	240	40,000
9	Kapcheptoror Dispensary	240	50,000
10	Kapsuser Dispensary	240	53,450
11	Kipkoiyan Dispensary	240	3,450
12	Kapkugerwet Market RDs	260	104,972
13	Kapsuser Market RDs	260	0
14	Const of markets	260	272,918
15	Sumeiyon-tea buying centre-keong	260	785,572
16	Mogoma Tea B Centre- Susumwet-	260	63,636
17	Mobil-kimugu rv -towet rd-chelim	400	316,655
18	Ochi-kaptebeswet-kimibei-kipcheb	400	151,407
19	Chepkolon - Kipchebor	400	398,175
20	Kaplemeiywet juct-Cheptorriet Ju	400	496,052
21	Kapkiptui Disp-Kapsoiyo-Kapleme	400	58,169
22	St. Leonard - swahili village ksm r	400	703,546
23	Kapsuser Juc-Chepkoton-Kipsolu-	400	273,553
24	Isaac Salat Rd-Tengecha Lane-Stad	400	292,887
25	Tabon - Samityuk-Masarian-Borbo	400	25,625
26	Stadium entrance - Eland Academy	400	521,613
27	Kipchimchim juc - Kipsotet rv	400	0
28	Kipkoiyan Road maintainance	400	2,100
29	Kimugu Road maintainance	400	1,193,946
30	Central Road maintainance	400	60,000
31	Kapsuser Road maintainance	400	210,000
32	Kapkugerwet Road maintainance	400	85,900
33	Motobo Road maintainance	400	140,000
34	Chelimo Road maintainance	400	140,000
35	Njerian-Wt sirimdo-kipchimchim j	400	100,210
36	Kiboito Primary School	500	70,000
37	Baraka river-Motobo p/s - Miliman	500	113,256
38	Cheswerat Nursery School	500	88,000
39	Repair of Kipchebor Primary	500	166,796
40	Sumeiyon Primary School	500	298,255
41	Anapko Nursery School	500	400,000
42	Kipkoiyan Polythenic	500	39,090
43	Cheboinngony Nursery School	500	225,000
44	Kapcheptoror Secondary School	500	250,000
45	Ngebare Nursery School	500	25,000
46	Kipchimchim Primary School	500	25,000
47	Chebungunon Nursery School	500	15,000
48	Kakiptui Nursery School	500	300,000

49	Chemukeret Nursery School	500	100,000
50	Chepkolon primary School	500	38,107
51	Keongo Secondary School	500	126,771
52	Township Secondary School	500	486,732
53	Chepkutbei Nursery School	500	100,000
54	Kaptesbeswet Nursery School	500	50,000
55	Masarian Nursery School	500	50,000
56	Kapsoiyo Nursery School	500	44,000
57	Borborwet Secondary School	500	60,000
58	Chepkutung Nursery School	500	100,000
59	Susumwet Primary School	500	100,000
60	Kapcheptoror Primary School	500	25,000
61	Const of social hall	700	15,923
62	Const of stadium	700	143,585
63	Sirimdo water project	900	25,862
64	Kipkoiyan Water project	900	34,300
65	Town Beautification	999	384,000
66	Guest hse- Kapketienya	999	287,000
67	Kapsuser self help project	999	54,000
68	Motobo self help project	999	96,000
69	Central self help project	999	242,280
70	Kipkoiyan self help project	999	45,000
71	Kipchimchim self help project	999	92,600
72	Kimugu self help project	999	200,000
73	Chelimo self help project	999	633,080
<b>LA Sub - Total</b>			<b>12,804,471</b>

10	Road Maintenance	400	2,525,151
11	Per-Primary Classroom	500	0
12	Std. Sec School Classroom	500	163,912
13	Beautification & Tree Palnting Pro	999	36,900
14	HIV/AIDS Programmes	999	12,000
<b>LA Sub - Total</b>			<b>4,570,119</b>

<b>LA Code</b>	<b>241</b>
<b>LA Name</b>	<b>Kiambu County Council</b>

No	Project Title	Proj. Type	TOTAL
1	Construction of Markets	260	3,664,306
2	Purchase of New Vehicle	350	3,103,107
3	Tinganga Ward-Murram supplied	400	122,816
4	Quarry Chips --Ngecha Ward	400	150,000
5	Disposal Slabs--Ngewa Ward	400	108,000
6	Quarry Chips --Ngecha Ward	400	150,000
7	Tinganga Ward -Murrans Supplied	400	116,812
8	Disposal Slabs--Ngewa Ward	400	108,000
9	Kiruiru Bridge-Nyanduma Ward (c	400	100,000
10	Foot Bridge -Komothai Wrad(Culv	400	74,704
11	Kiawaihenya Bridge-Nyanduma (C	400	100,000
12	Gakira Bridge-Kirenga (Culverts)	400	55,819
13	Gatimu Bridge-Komothai Ward (C	400	74,704
14	Kimomo/Gatono -Cianda Ward (C	400	147,846
15	Cost of Diesel-Kinale Ward	400	31,496
16	Drift Construction-Kiratina/Komot	400	15,000
17	Cost of Diesel-Komothai Ward	400	31,496
18	Ngewa Ward--Sand supplied	400	15,080
19	Ngewa Ward--Murram supplied	400	116,812
20	Ikinu Ward-Murram Supplied	400	116,812
21	Komothai Ward-Murram Supplied	400	116,812
22	Kijabe WardQuarry Chips Magina/	400	100,590
23	Ikinu Ward-Murram Supplied-Kan	400	49,068
24	Ngewa Ward-Murram Supplied	400	56,200
25	Githioro/Gitombo -Komothai Ward	400	158,800
26	Ngewa Ward--Disposal slabs	400	30,000
27	Bridge Connstruction--Ngewa War	400	198,328
28	Githunguri Ward-Hardcore Supplie	400	65,000
29	Komothai Ward--Grading	400	19,500
30	Karweti /Kanjai--Grading	400	91,000
31	Gatamaiyu Ward-Culverts	400	75,600
32	Kimende Ward--Culverts Supplied	400	40,000
33	Kimende Ward-- Murram Supplied	400	87,600
34	Nyanduma Ward--Ballast /Bld.Mat	400	191,200
35	Nginduri kwa -mbari road-Murram	400	120,960
36	Nyanduma Ward--Quarry Chips Su	400	116,812
37	Githunguri Ward--Murram Supplie	400	56,200
38	Kiu -River Pri.-Pipes Supplied--Ti	500	80,000
39	Uniform Donated to HIV/Aids-Nge	500	29,830
40	Wambaa Pri. Sch.-Building Materi	500	200,000

<b>LA Code</b>	<b>231</b>
<b>LA Name</b>	<b>Keroka Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF ROADS	400	1,000,000
2	REHABILITATION OF ROADS	400	1,739,515
3	JUA KALI SHEDS	999	1,751,033
<b>LA Sub - Total</b>			<b>4,490,548</b>

<b>LA Code</b>	<b>236</b>
<b>LA Name</b>	<b>ugoya/Kutus Municipal Cou</b>

No	Project Title	Proj. Type	TOTAL
1	Training Needs Assessment	100	110,200
2	ISO Certification	100	0
3	Baseline Survey Staff Members	100	199,175
4	Customer Charter	100	92,800
5	Environmental Audit	100	568,464
6	Baseline Survey Customers	100	243,025
7	Kerugoya Market Rehabilitation	260	0
8	Relocation of Kerugoya Market	260	279,332
9	Purchase of Computer Software	300	339,160

41	Wambaa Pri. Sch.-Building Materi	500	200,000
42	Ndungu Sec. Sch--Materials suppli	500	311,990
43	Gatimu Nursery Sch.-Materials Su	500	18,000
44	Magina Sec. Sch.-Materials Supp.-	500	96,112
45	Githunguri Township- Materials su	500	27,200
46	Nyanduma Ward-Materials Supplie	500	10,800
47	Muthandi pri.-Materials Supplied-	500	78,000
48	Construction of Buspark	800	442,000
49	Thigio Water Project--Pipes supp.-	900	80,000
50	Wamoro Water Project-Karai Wrad	900	54,025
51	Karweti / Kanjai--Pipes Supplied	900	249,840
52	Thigio Water Project--Pipes supp.-	900	80,000
53	Karweti / Kanjai--Pipes Supplied	900	249,840
54	Karigu WaterProject--Komothai W	900	127,990
55	Ruthui Mbera Self helGroup-Karai	900	149,940
56	Water Tank-Ngewa Ward	900	99,000
57	Mugumo-ini Warter Project -Karai	900	24,750
58	Kinamba /Renguti-Karai Ward-(Pi	900	52,390
59	Nyandu Youth Group--Ikiruru -Gat	999	200,000
60	Gathaithi Destitute-- Ikinu Ward	999	110,000
61	Mutuya Youth Group--Ikinu Ward	999	97,500
62	Mutuya Youth Group--Ikinu Ward	999	97,500
<b>LA Sub - Total</b>			<b>13,143,187</b>

<b>LA Sub - Total</b>		<b>6,324,238</b>	
<b>LA Code</b>		<b>251</b>	
<b>LA Name</b>		<b>Kikuyu Town Council</b>	
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	valuation	100	98,720
2	Equipment for wangige health cent	240	88,069
3	medical equipment	240	550,431
4	purc hase of furniture	300	16,370
5	purc hase of computer and accessor	300	330,700
6	wards roads	400	30,143
7	kidfarmarco roads	400	287,940
8	kerwa kanyanjara road	400	82,780
9	nyathuna ward roads	400	1,681,689
10	Muguga road	400	890,512
11	construction of riu nderi school	500	764,667
12	garbage	605	330,158
13	Dagoretti buspark	800	997,241
14	ruku water project	900	2,162,614
15	metal works	999	66,000
<b>LA Sub - Total</b>			<b>8,378,034</b>

<b>LA Code</b>		<b>246</b>	
<b>LA Name</b>		<b>Kiambu Municipal Council</b>	
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	ISC.ACCTS ,HR &Record keeping	100	170,400
2	STRATEGIC PLAN	100	50,000
3	H.IV NEEDY CASES (KIHINGO	240	200,000
4	MARKET REHABIL(SLABS) KA	260	203,000
5	TRAINING &SOFTWARE INST	300	366,000
6	PURCHASE OF COMPUTERS	300	213,000
7	Purchase of Laptop,printer,Internet	300	200,500
8	Purchase of 3chairs,Table,Compute	300	25,480
9	GRADER Repair & Maintenance	350	419,089
10	REHABILITATION OF RD RIA	400	176,603
11	MBURIRIA RD REHABI -NDU	400	421,000
12	REHABI OF KIAMUMBI RD- TE	400	394,570
13	REHAB OF A.CK RD-Kihingo	400	174,617
14	REHABILITATION OF RD TO	400	264,120
15	Ndumberi-Kangoya Rd Rehabilitat	400	1,964,646
16	REHABI OF THINDIGUAI RD- T	400	198,300
17	Garbage Collection	605	79,800
18	WATER PROJECT GICHOCHO-	900	179,924
19	WATER PROJECT GITAMAIYU	900	249,600
20	KANUNGA POLICE POST CON	999	202,200
21	Labrary Repairs	999	97,089
22	Trees planting programme	999	74,300

<b>LA Code</b>		<b>256</b>	
<b>LA Name</b>		<b>Kilifi County Council</b>	
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	DISPENSARY- SOKOKE	240	1,100,752
2	DISPENSARY- ZIANI	240	562,400
3	DISPENSARY- MWARAKAYA	240	700,000
4	FURNITURE PALAKUMI DISPE	240	148,350
5	PURCHASE MOTORCYCLES	350	1,100,958
6	ROAD REHAB. - CHASIMBA	400	365,539
7	ROAD REHAB. - JIBANA	400	520,382
8	ROAD REHAB. - JIBANA	400	148,100
9	ROAD REHAB.- RURUMA	400	156,433
10	ROAD REHAB. JUNJU	400	50,000
11	SCHOOL DESKS- BAMBA	500	230,463
12	SCHOOL DESKS-MWAHERA	500	346,206
13	SCHOOL DESKS- VITENGENI	500	348,750
14	CLASSROOMS- RIBE	500	493,740
15	CLASSROOMS- KAMBE	500	601,760
16	CLASSROOMS- MWANAMWIN	500	652,471
17	CLASSROOMS -RURUMA	500	419,086
18	MITANGANI WATER PROJECT	900	15,500,000
<b>LA Sub - Total</b>			<b>23,445,390</b>

LA Code		261	
LA Name		Kilifi Town Council	
No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF TOWN HA	200	6,630,750
2	EQUIPMENTS,MNARANI DISP	240	309,045
3	MAVUENI DISPENSARY	240	700,000
4	PURCHASE OF CIVIC CAR	350	1,845,909
5	GRADING OF ROAD	400	1,000,000
6	CONSTRUCTION OF ADM.BLO	500	800,000
7	CONS.OF VUMA CLASSROOM	500	887,500
8	CONSTRUCTION OF NURSERY	500	800,000
9	MAFUMBINI BRIDGE	800	600,000
10	WATER TANKS	900	1,000,000
11	FENCING OF SCHOOL COMPO	999	500,000
12	MILK COOLER	999	1,000,000
<b>LA Sub - Total</b>			<b>16,073,204</b>

LA Code		266	
LA Name		Kimilili Municipal Council	
No	Project Title	Proj. Type	TOTAL
1	PURCHASE OF PHOTOCOPIER	300	130,000
2	COMPUTERIZATIO	300	521,000
3	PURCHASE OF MOTOR VEHIC	350	3,110,000
4	PURCHASE OF TRACTOR TRAI	350	255,000
5	ROAD MAINTENANCE AND U	400	957,131
6	CONSTRUCTION OF ECD CLAS	500	10,000
7	SUPPLY OF SCHOOL DESKS	500	44,000
<b>LA Sub - Total</b>			<b>5,027,131</b>

LA Code		271	
LA Name		Kipkelion Town Council	
No	Project Title	Proj. Type	TOTAL
1	Extension of office	200	285,702
2	Electrification of Council Houses	255	412,259
3	Purchase of Furniture	300	155,000
4	Roads Maintenance	400	1,028,650
5	Schools - Rehabilitations	500	639,000
6	Dispensaries	500	315,000
7	Water Projects	900	225,000
<b>LA Sub - Total</b>			<b>3,060,611</b>

LA Code		276	
LA Name		Kipsigis County Council	
No	Project Title	Proj. Type	TOTAL
1	kapsegut chief office	200	50,000
2	mobego chief office	200	125,000
3	ainamoi chief office	200	25,000
4	kiptome chief office	200	50,000
5	seretut chief office	200	50,000
6	kapsoit dispensary	240	450,000
7	burutu self help dispensary	240	125,000
8	kaitui dispensary	240	100,000
9	buchenge dispensary	240	225,000
10	kapsaos dispensary	240	100,000
11	kamuingi dispensary	240	105,000
12	chepkemel dispensary	240	112,500
13	sumoiyot dispensary	240	112,500
14	chelosgei dispensary	240	150,000
15	chepkoiyo dispensary	240	50,000
16	itibet dispensary	240	100,000
17	kericho forest dispensary	240	330,000
18	cheronget dispensary	240	130,000
19	kipranye dispensary	240	150,000
20	Cherara dispensary	240	100,000
21	Kiplelgutik dispensary	240	75,000
22	kapkormom dispensary	240	112,500
23	Mokyolok magire health center	240	225,000
24	Koiyat dispensary	240	75,000
25	Cheptigit tea buying centre	260	100,000
26	tuiyobei-soliat roads rehabilitation	400	100,000
27	lemotit roads rehabilitation	400	100,000
28	kapseger roads rehabilitation	400	150,000
29	tendeno roads rehabilitation	400	450,000
30	Beechun Lelach n school	500	50,000
31	St. Mark pri school	500	200,000
32	Kapkorech N School	500	120,000
33	Kwenet N School	500	50,000
34	Cheyemen N School	500	130,000
35	Koitalel N School	500	190,000
36	Singoiwek N school	500	100,000
37	Imbaragai pri school	500	75,000
38	Koru Farm N school	500	50,000
39	Laliat N school	500	225,000
40	Liloch sec school	500	225,000
41	Murgut Pre-school	500	450,000
42	Seretut pri school	500	200,000
43	Kapngetuny n school	500	225,000
44	Emdit n school	500	112,500
45	Ngeny Koiborot sec school	500	112,500
46	Soin TAC Office	500	25,000
47	Kabore pri school	500	100,000
48	Simboiyon pri school	500	56,250

49	Gwitu pri school	500	56,250
50	Masaita sec school	500	56,250
51	Kamuingi N School	500	40,000
52	Sorget pri school	500	40,000
53	Moi sorget sec school	500	40,000
54	Benditai pri school	500	56,250
55	Kapchanga n school	500	50,000
56	Sondu sec school	500	112,500
57	kiburet pri school	500	50,000
58	Maso pri school	500	125,000
59	Chepyegon pri school	500	100,000
60	Sugutek girls sec school	500	175,000
61	Bagao pri school	500	50,000
62	Kapkwen n school	500	50,000
63	kipkwes pri school	500	50,000
64	Kibingei pri school	500	100,000
65	Kapchebet pri school	500	100,000
66	kapcheluch sec school	500	125,000
67	Kapkures pri school	500	225,000
68	Marumbasi pri school	500	150,000
69	Kimalal n school	500	50,000
70	Kiptere N school	500	50,000
71	Kapsisywo pre school	500	100,000
72	Kiptome Day sec school	500	100,000
73	Kapkitony pri school	500	100,000
74	Chaik Library project	500	450,000
75	Kaplelwo N school	500	50,000
76	chem:oir sebetet water project	900	50,000
77	kiptangit water project	900	175,000
78	kaplelach water project	900	100,000
79	kipchorian water project	900	50,000
80	kapseger water project	900	50,000
81	koibeiyon water project	900	25,000
82	kapkeremwo water project	900	50,000
83	kamach water project	900	50,000
84	kaptaragon water project	900	50,000
85	kapkoros water project	900	56,250
86	njoro water project	900	56,250
87	timbilil water project	900	112,500
88	kamogoiwet water project	900	100,000
89	chepkoiyan multi-purpose water pr	900	50,000
<b>LA Sub - Total</b>			<b>10,350,000</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	KARUMANDI DISPENSARY	240	17,350
2	KARIKO DISPENSARY	240	154,128
3	KANGAITA DISPENSARY	240	23,600
4	KANJINJI DISPENSARY	240	336,783

5	THIGIRICHI MUKUI DISPENSA	240	73,896
6	KIARUKUNGU DISPENSARY	240	218,200
7	KIBIRIGWI MARKET	260	226,875
8	WANGURU HYPER MARKET	260	2,501,147
9	PURCHASE OF COMPUTERS	300	465,860
10	REHABILITATION OF TRANSC	350	1,258,348
11	MURRUM/HARDCORE FOR VA	400	103,450
12	KAIMA ACCESS ROAD	400	151,321
13	RUKANGA SEC SCHOOL	500	236,000
14	KIAMIKUYU Y POLYTECHNIC	500	72,961
15	ST LUIOS SEC SCHOOL	500	225,721
16	NYANGATI SEC SCHOOL	500	140,701
17	GETUYA SEC SCHOOL	500	112,000
18	KAMIIGUA Y POLYTECHNIC	500	17,600
19	KIAGA SEC SCHOOL	500	175,780
20	KIANYAGA SOCIAL HALL	700	275,000
21	GATUGURA SOCIAL HALL	700	37,400
22	KARUKU BRIDGE	800	940,000
23	KARIARA BRDGE	800	91,805
24	KANUGU BRIDGE	800	20,635
25	KIRUNDA WATER PROJECT	900	415,290
26	RURII WATER AND SANITATI	900	711,416
27	WARD DEVLOPMENT FUND	999	393,686
28	MURINDUKU ADMIN POLICE	999	280,998
29	SOUTH NGARIAMA	999	1,154,974
<b>LA Sub - Total</b>			<b>10,832,925</b>

<b>LA Code</b>	<b>286</b>		
<b>LA Name</b>	<b>Kisii Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	TOWN HALL REPAIR	200	518,400
2	TOWN HALL REPAIR	200	518,400
3	KIAMWASI DISP	240	500,020
4	MWAMOGESA DISP.	240	340,700
5	NYABIOTO DISP.	240	212,502
6	KIONGANYO DISP.	240	96,341
7	KIONGANYO DISP.	240	96,341
8	MWAMOGESA DISP.	240	340,700
9	NYABIOTO DISP.	240	212,502
10	KIAMWASI DISP.	240	500,020
11	COMPUTERISATION T.H.	300	604,890
12	COMPUTERISATION T.H	300	604,890
13	CBD ROADS - KRB	400	22,375,834
14	CBD ROADS-KRB	400	17,787,343
15	KIONGONGI POLT	500	231,340
16	KIONGONGI POLT.	500	231,340
17	GEKOMU PRIMARY	500	155,173
18	GEKOMU PRIMARY	500	155,173
19	CBD-BEATIFICATION	500	75,519
20	KIONGONGI WATER SPRING	900	83,909

21	WATER TANK KANGA	900	41,250
22	WATER SPRING NYAURA	900	110,240
23	WATER SPRINGS BOBARACH	900	124,365
24	WATER SPRINGS BOBARACH	900	124,365
25	WATER TANK KANGA	900	41,250
26	NYAURA WATER SPRINGS	900	383,635
27	WATER SPRING NYAURA	900	110,240
28	NYAURA WATER SPRINGS	900	383,635
29	KIONGONGI WATER SPRING	900	83,909
30	N.H.C.	999	300,000
31	CBD - BEATIFICATION	999	75,519
32	UN. HABITAT	999	920,804
<b>LA Sub - Total</b>			<b>48,340,549</b>

<b>LA Code</b>	<b>291</b>
<b>LA Name</b>	<b>Kisumu County Council</b>

No	Project Title	Proj. Type	TOTAL
1	MASENO HOSTELS P/ PLANNI	100	150,437
2	DUNGA BEACH PHYSICAL S	100	45,000
3	REHABILITATION OF COUNT	200	119,809
4	SUNGA KAMAGORE FOOTBRI	400	62,910
5	KONDIK-OMUYA-ONYINYORE	400	549,108
6	GRADED RERU MARKET RO	400	179,000
7	KITMIKAYI S/ HALL CONSTR	700	1,100,252
8	MANYWANDA S/ HALL CONS	700	1,211,441
9	DRILLED HUMA BOREHOLE	900	746,600
10	KOMBEWA WATER PROJECT	900	485,027
11	DRILLED ASAT BEACH BOR	900	746,600
12	EDUCATION BURSARIES AW	999	454,675
<b>LA Sub - Total</b>			<b>5,850,859</b>

<b>LA Code</b>	<b>296</b>
<b>LA Name</b>	<b>Kisumu Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF NYALEN	200	409,761
2	CONSTRUCTION OF KOLWA	200	314,439
3	TOWN HALL FENCING	200	1,966,267
4	RENOVATION OF MIGOSI HEA	240	344,792
5	CONSTRUCTION OF ORONGO	240	268,053
6	MAENDELEO MARKET	260	6,023,537
7	GOT HUMA RD REHABILITATI	400	395,000
8	DRAIN CLEANING	400	3,520,304
9	PEFA ARINA-JOHANA OUKO	400	1,160,281
10	BANK STREET REHABILITATI	400	501,932
11	ANGAWA STREET REHABILIT	400	772,526
12	PAUL MBUYA RD REHABILIT	400	662,152
13	NYERERE RD REHABILITATIO	400	596,238

14	ISMAEL NOOR ROAD	400	292,502
15	AWUOR OTIENDE RD REHABI	400	413,358
16	BANK STREET 2 REHABILITA	400	780,200
17	OGADA ODERA RD REHABILI	400	680,918
18	GOR MAHIA REHABILITATIO	400	321,963
19	CAR -WASH KAKAMEGA ROA	400	1,999,000
20	JUBILEE OPEN YARD	400	1,521,552
21	TIDO MBEME	400	1,233,461
22	WINAM COURT ROAD	400	1,196,330
23	TECHNOLOGY ROAD	400	771,755
24	MAKASEMBO RD REHABILIT	400	667,263
25	BUS PARK REHABILITATION	400	120,758
26	MAKASEMBO/PERCH RD REH	400	667,263
27	OMULLO AGIR	400	1,480,160
28	APINDI	400	490,088
29	OGINGA ODINGA ROAD	400	944,622
30	AMIMO ROAD	400	3,119,845
31	SEKOU TOURE ROAD	400	5,353,384
32	RIAT NYAHERA ROAD	400	124,124
33	JOHANA OUKO	400	815,596
34	GALAXY- KENYA RE REHABI	400	241,164
35	ALEGO/BANK & ACCRA STRE	400	417,529
36	MOSQUE ROAD REHABILITAT	400	200,000
37	SAILORS CLOSE REHABILITA	400	1,468,500
38	BELYION STREET REHABILIT	400	282,610
39	NYAMLORI RD REHABILITAT	400	2,948,534
40	SHOULDER GRADING OF MILI	400	1,323,000
41	GUMBE RD REHABILITATION	400	346,852
42	OBOTE RD REHABILITATION	400	596,832
43	KARUME RD REHABILITATIO	400	609,935
44	RIDOCH ROAD REHABILITATI	400	525,770
45	CLASSROOM AT KIANJA/ORIA	500	74,282
46	RENOVATION OF ROTARY YO	500	36,240
47	CLASSROOM /PIT LATRINE AT	500	89,084
48	MORDERN DESK AT KENDU P	500	97,500
49	OSIRI SEC. SCH. CLASSROOM	500	150,040
50	REFUSE CHAMBERS	605	275,129
51	SOCIAL HALL AT OBUOLO	700	426,553
52	PUBLIC TOILET-MILIMANI	900	292,274
53	POLICE POST/CHIEF'S CAMP E.	999	178,136
<b>LA Sub - Total</b>			<b>50,509,388</b>

<b>LA Code</b>	<b>301</b>
<b>LA Name</b>	<b>Kitale Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	RMLF	100	1,208,536
2	GRF	100	213,436
3	LATF	999	19,731,407
<b>LA Sub - Total</b>			<b>21,153,379</b>

LA Code		306	
LA Name		Kitui County Council	
No	Project Title	Proj. Type	TOTAL
1	PREPARATION OF VALUATIO	100	1,300,000
2	PREPARATION OF VALUATIO	100	1,300,000
3	CONSTRUCT. OF MULTISTORE	200	3,250,000
4	CONSTRUCT. OF MULTISTORE	200	3,250,000
5	SUPPORT TO HEALTH CENT	240	1,745,547
6	SUPPORT TO HEALTH CENT	240	1,745,547
7	PURCHASE OF STOCKYARDS	260	1,532,000
8	PURCHASE OF STOCKYARDS	260	1,532,000
9	PURCHASE OF COMPUTER SO	300	1,096,000
10	PURCHASE OF COMPUTER SO	300	1,096,000
11	GRADING OF ROADS	400	230,400
12	GRADING OF ROADS	400	230,400
13	SUPPORT TO YOUTH POLYTE	500	48,040
14	SUPPORT TO SCHOOLS	500	1,507,972
15	SUPPORT TO YOUTH POLYTE	500	48,040
16	SUPPORT TO SCHOOLS	500	1,507,972
17	NYANYAA WATER PROJECT	900	5,918,010
18	SUPPORT TO WATER	900	273,100
19	CONSTRUCT. OF PUBLIC TOIL	900	412,354
20	NYANYAA WATER PROJECT	900	5,918,010
21	CONSTRUCT. OF PUBLIC TOIL	900	412,354
22	SUPPORT TO WATER	900	273,100
23	SOUTH KITUI NATIONAL R	999	12,500
24	RE AFFORESTATION	999	49,960
25	KAUWI EARLY CHILDHOOD	999	200,000
26	KAUWI EARLY CHILDHOOD	999	200,000
27	SOUTH KITUI NATIONAL R	999	12,500
28	RE AFFORESTATION	999	49,960
<b>LA Sub - Total</b>			<b>35,151,766</b>

LA Code		311	
LA Name		Kitui Municipal Council	
No	Project Title	Proj. Type	TOTAL
1	PURCHASE PICKUP DOUBLE C	350	2,867,254
2	REHABILITATION KANGALU	500	200,000
3	CONST. WII SEC SCHOOL	500	271,939
4	CONTRIBUTION TO RMLF	999	1,294,155
<b>LA Sub - Total</b>			<b>4,633,348</b>

LA Code		316	
LA Name		Koibatek County Council	
No	Project Title	Proj. Type	TOTAL

1	TOWN PLANNING/VALUATIO	100	44,585
2	MOGOTIO OFFICE RENOVATI	200	21,695
3	CONST. OF REVENUE OFFICE	200	1,194,237
4	OFFICE EXTENSION ELDAMA	200	1,203,417
5	FENCING OF MOGOTIO REVE	200	11,400
6	OLKOKWE DISPENSARY	240	201,934
7	SEGUTON DISPENSARY	240	0
8	EMINING HEALTH CENTRE	240	0
9	KIPKITUR HEALTH CENTRE	240	27,150
10	EQUATOR HEALTH CENTRE	240	0
11	MOLOK HEALTH CENTRE	240	0
12	OLKOKWE MARKET	260	2,300
13	TORONGO MARKET	260	1,120
14	CONSTRUCTION OF MOGOTIO	260	49,287
15	COMPUTER SYSTEMS	300	73,270
16	PAY ROLL SYSTEM	300	12,500
17	COUNCIL UTILITY VEHICLE	350	1,130,000
18	ROAD SIDE SHADES	400	1,000
19	BUS PARK GRADING - MOGOT	500	0
20	KIPTULWE ECD	500	18,830
21	MAGOI PRIMARY SCHOOL	500	49,420
22	KIMOSE SECONDARY SCHOO	500	249,108
23	NYALILBUCH PRIMARY SCHO	500	0
24	SINENDE SECOMDARY SCHO	500	0
25	WASEGES PRIMARY SCHOOL	500	0
26	KABUSWA PRIMARY SCHOOL	500	0
27	ST. JOSEPH PRIMARY SCHOOL	500	10,053
28	BARTUGEL ECD	500	28,750
29	MOLOS PRIMARY SCHOOL	500	0
30	POMBO PRIMARY SCHOOL	500	20,000
31	KAMAR PRIMARY SCHOOL	500	0
32	TINGTINYON PRIMARY SCHO	500	0
33	KALELWO ECD	500	19,928
34	TIRIPKATOI PRIMARY SCHOO	500	16,046
35	NGUBURETI SECONDARY SC	500	48,718
36	CHEBIRIBEI PRIMARY SCHOO	500	0
37	MOGOTIO ECD MADRASSA	500	0
38	SIGORO SECONDARY SCHOO	500	99,750
39	LEGETETWET PRIMARY SCHO	500	0
40	KINARE ECD	500	0
41	KAPTERIT PRIMARY SCHOOL	500	0
42	KIPLOMBE SECONDARY SCH	500	104,439
43	MATEBEI ECD	500	980
44	KIRIBOT PRIMARY SCHOOL	500	0
45	TIAN BOREHOLE	900	194,809
46	POMBO WATER TANK	900	118,274
47	OFFICE TOILET ELDAMA RAV	900	689,366
48	SIGORO WATER TANK	900	6,800
49	OLJORO WATER PROJECT	900	85,632
50	COUNCIL WATER BOOZER	900	0
51	TINET WATER TANK - KAPSA	900	0
52	KAIMOI S. H. WATER PROJECT	900	0
53	CHOMIEK WATER PROJECT	900	0

54	L. BOGORIA COMMUNITY PR	900	0
55	KABERGEI BOREHOLE	900	0
56	MWACHON WATER TANK	900	97,155
57	FIRE EXTINGUISHERS	999	27,800
58	AMPHITHEATRE MOGOTIO EC	999	1,788,745
59	CHEMOGOCH CATTLE DIP	999	771,952
<b>LA Sub - Total</b>			<b>8,420,450</b>

<b>LA Code</b>	<b>321</b>
<b>LA Name</b>	<b>Kwale County Council</b>

No	Project Title	Proj. Type	TOTAL
1	EXTENSION OF OFFICE	200	3,058,303
2	KILIMANGODO DISPENSARY	240	59,894
3	MBUWANI DISPENSARY	240	0
4	KASAGENI DISPENSARY	240	807,548
5	MUHAKA DISPENSARY	240	763,466
6	CONST. OF A MARTENITY WI	240	1,335,843
7	KIGOMBERO DISPENSARY	240	501,400
8	CONST. OF A DISPENSARY AT	240	1,216,400
9	KOMBANI MARKET	260	633,630
10	MALOMANI MARKET	260	289,500
11	CONST. OF AN ENCLOSED MK	260	1,721,751
12	KILIBASI - MACKNON ROAD	400	1,608,900
13	OPENING OF MWENA- MENZA	400	1,483,710
14	CONST. OF A BRIDGE AT ZEN	400	2,405,593
15	MWACHANDA - MBITA ROAD	400	1,360,340
16	MWANGULU MWACHIRO ROA	400	1,185,650
17	MWARONI MARTERNITY	400	156,304
18	MWERENI SECONDARY SCOO	500	514,640
19	CONST. OF 5 N.SCHOOL TOILE	500	1,546,310
20	RENOVATION OF 3 N / SCHOO	500	0
21	CONST. OF A CLASSROOM AT	500	48,171
22	CONST. OF AN OFFICE AT SHI	500	565,820
23	CONST. OF A YOUTH POLYAT	500	0
24	CONST. OF YOUTH POLY AT P	500	1,490,854
25	TIWI POLYTECHNIC	500	508,500
26	BUS PARK CONST. AT DIANI	500	0
27	CONST. OF 3 CLASSES AT MB	500	1,181,612
28	IMPROVEMENT OF KIWEKE F/	500	1,022,151
29	CONST. OF 3 CLASSES AT WA	500	1,275,082
30	KINANGO BUS PARK	800	817,307
31	KIBUYUNI KICHAKASIMBA PI	900	1,247,987
32	KASEMENI MIYANI WATER P	900	1,463,131
33	IBIZA SHAMU WATER PROJEC	900	61,552
34	PUNGU BORE HOLE	900	31,764
35	KIWEGU - VANGA WATER PR	900	261,803
36	LUNGUMA - MTEZA WATER P	900	127,331
37	MWAGUDA DAM	900	1,139,525
38	MILALAI MUNJE WATER PROJ	900	427,907
39	KAHINDI DAM	900	0

40	KINONDO BOREHOLE	900	141,677
41	INSTAL. OF W.PIPES AT MWA	900	3,118,804
42	MAITSI BORE HOLE	900	330,000
43	MAJIMBONI WATER PROJECT	900	0
44	CHILUMANI DAM	900	970,900
45	TSUINI PIPELINE	900	99,658
46	METI DAM	900	379,197
47	MWANDIMU DAM	900	110,200
48	DUMBULE - TSUINI WATER P	900	1,079,683
49	INSTAL. OF W/PIPES BOFU - M	900	3,015,287
50	INSTAL. OF W/PIPES AT GONJ	900	1,261,600
51	REHAB. OF A WATER SOURCE	900	2,000,124
52	CONST.OF A WATER CATCH	900	0
53	SCOOPING OF KABUYUNI DA	900	1,265,400
54	SINKING OF A BORE HOLE AT	900	1,280,030
55	REHABILITATION OF KASAGE	900	1,236,638
56	INSTAL. OF W/PIPES IN MIYA	900	792,715
57	CONST. OF A WATER TANK T	900	1,473,298
58	INSTAL. OF W.PIPES AT MWA	900	1,975,045
59	SCOOPING OF GANDINI DAM	900	1,725,200
60	BANGONI RIVER PROJECT	999	1,641,748
61	KAMALE - MAJI YA CHUMVI	999	1,820,567
62	PUNGWE - KIDIMU	999	0
63	PARTITION OF METI ROCK CA	999	0
64	KIBUYUNI - MANGAWANI	999	290,000
<b>LA Sub - Total</b>			<b>58,327,450</b>

<b>LA Code</b>	<b>326</b>
<b>LA Name</b>	<b>Kwale Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	STRATEGIC PLAN.	100	516,600
2	ROADS MAINTENANCE PROG	400	1,207,319
3	GOLINI NURSERY SCHOOL	500	300,142
<b>LA Sub - Total</b>			<b>2,024,061</b>

<b>LA Code</b>	<b>331</b>
<b>LA Name</b>	<b>Laikipia County Council</b>

No	Project Title	Proj. Type	TOTAL
1	CENTRE PLANNING /SURVEY	100	131,035
2	AUCTION RINGS	260	86,190
3	MOTOR VEHICLE	350	500,000
4	ROADS	400	773,904
5	SPORTS	500	34,831
6	SOCIAL HALL	700	359,694
7	WATER	900	2,150,000
8	PUBLIC TOILET	900	498,016
9	ENVIROMENT	999	36,000

10	SELF HELP GROUP	999	87,000
<b>LA Sub - Total</b>			<b>4,656,670</b>

<b>LA Code</b>	<b>336</b>		
<b>LA Name</b>	<b>Lamu County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	REHABILITATION OF COUNT	200	131,645
2	CONSTRUCTION MANDA DISP	240	251,284
3	FENCING OF BAHARI MARKE	260	60,468
4	PURCHASE OF MOTOR VEHIC	350	1,563,970
5	CONSTRUCTION OF SIYU NUR	500	101,196
6	CONSTRUCTION OF MATOND	500	68,000
7	CONSTRUCTION OF KILILANA	500	382,188
8	CONSTRUCTION OF KII INGA	999	300,512
<b>LA Sub - Total</b>			<b>2,859,263</b>

<b>LA Code</b>	<b>341</b>		
<b>LA Name</b>	<b>Limuru Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Strategic Plan	100	341,491
2	Kamirithu market	260	357,533
3	Computer parts	300	24,000
4	Fire extinguisher	300	32,944
5	Purchase of Desk	300	92,800
6	Purchase of cabinet	300	122,016
7	Purchase of camera	300	15,995
8	Purchase of Photocopier	300	181,000
9	Purchase of grbage Vehicle	350	965,000
10	Fuel Levy road mantenance	400	1,029,954
11	Nyanjega primary school	500	138,411
12	St. Bosco polytechnic	500	23,929
13	Manguo primary school	500	27,000
14	Dumping Site	605	271,430
15	Garbage Bin	605	14,625
16	Manjiri Water project	900	6,000
17	Telephone installation	999	217,872
18	First Aid Kit	999	4,640
<b>LA Sub - Total</b>			<b>3,866,640</b>

<b>LA Code</b>	<b>346</b>		
<b>LA Name</b>	<b>Litein Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	kapkatet cemetry	200	100,000
2	kapkatet hall renovation	200	100,000

3	Litein Town Council Office Compl	200	500,000
4	Litein Town Council Office Compl	200	500,000
5	Koptebon Ainamoi Rural Electric	230	200,000
6	Melinja Health Centre	240	200,000
7	Sosit Health Centre	240	100,000
8	Korongoi - Kaptele	400	20,105
9	Menet - Kapsenetwet	400	26,900
10	Ketengeret Chepnganjo	400	26,000
11	Chebagal-Kimolwet AIC	400	5,000
12	Kipwastuiyo - Kaminjeiwa	400	42,000
13	Roads in Town	400	420,000
14	Ngororga Sach Angwa Road	400	150,000
15	Chakoror Chematui Acc. Road	400	150,000
16	Cheboin - Kapabwa	400	37,500
17	Sach-Angwan Ngororga	400	27,350
18	Cheborge Kiptiangit Acc. Road	400	150,000
19	Kapkarin Chesoen Acc. Road	400	100,000
20	Nukyat TBC-Table Jn	400	19,690
21	Ngesumin N. School	500	100,000
22	Chebitet Nursery School	500	50,000
23	Itoik Nursery School	500	50,000
24	Tepkutwet Primary School	500	100,000
25	Kapsogeruk Nursery School	500	100,000
26	Chepnganjo Nursery School	500	100,000
27	Tegat Nursery School	500	100,000
28	Arokyet Nursery School	500	50,000
29	Chemitan - Sally Ann Primary	500	33,160
30	Kamanamsim Jn - Primary	500	28,500
31	Kaminjeywa Nursery School	500	80,000
32	purchase of refuse container	605	200,000
33	Kapkatet Water Spring	900	50,000
34	Seneti Water Point	900	50,000
<b>LA Sub - Total</b>			<b>3,966,205</b>

<b>LA Code</b>	<b>351</b>		
<b>LA Name</b>	<b>Lodwar Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Valuation Roll	100	1,500,000
2	Construction of Council Offices	200	3,655,916
3	Municipal Mortuary	200	1,077,719
4	Dispensary	240	200,000
5	Payroll Software	300	320,000
6	Roads Repair & Maintenance	400	1,007,416
7	Toilet	900	100,000
<b>LA Sub - Total</b>			<b>7,861,051</b>

<b>LA Code</b>	<b>356</b>		
<b>LA Name</b>	<b>Londiani Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	KEDOWA DISPENSERY	240	100,000
2	LONDIANI COVERED MARKE	260	1,000,000
3	LONDIANI FARMERS/MASAIT	400	50,000
4	KIMASIAN TESTAI ACCESS R	400	100,000
5	NDARUGU CHEBEWOR ACCES	400	70,000
6	TEGUNOT PRIMARY SCHOOL	500	50,000
7	KONDAMET NURSERY SCHOO	500	50,000
8	CHEBIRIR NURSERY SCHOOL	500	50,000
9	KAPKWEN NURSERY SCHOOL	500	50,000
10	KIPSIRICHET KAPKONDOO BR	800	50,000
11	CHEBARAA BRIDGE	800	50,000
12	LONDIANI TOWN DRAINADGE	900	80,000
13	CHERIBO DAM	900	80,000
14	JAGOROR WATER DISPENSER	900	40,000
15	SIMOTWET KIPTENDEN WAT	900	40,000
16	CHESILYOT LOLONGBEI WAT	900	50,000
17	KAPTICH WATER DAM	900	40,000
18	LONDIANI TOWNSHIP CATTI	999	50,800
19	KAPTICH CATTLE DIP	999	50,000
20	MWIRIKIA CULVERTS	999	50,000
21	LELSOTET CATTLE DIP	999	60,000
<b>LA Sub - Total</b>			<b>2,160,800</b>

<b>LA Code</b>	<b>361</b>		
<b>LA Name</b>	<b>Luanda Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Town Hall Construction	200	1,500,000
2	Purchase of Computers	300	297,000
3	Roads Improvement	400	1,653,960
4	Road Construction (Mwiyekehe - E	400	162,290
5	Road Construction (Hobunaka - W	400	202,000
6	Road Construction (Luanda - Mum	400	30,650
7	Construction of Foot Bridge (Mukh	800	140,000
8	Town Beautification	999	100,000
9	Bursary for needy students	999	6,000
<b>LA Sub - Total</b>			<b>4,091,900</b>

<b>LA Code</b>	<b>366</b>		
<b>LA Name</b>	<b>Lugari County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	COMPLITION OF COUNCIL HA	200	67,158
2	ROADS REHABILITATION	400	954,373

3	ROADS REHABILITATION	400	3,058,016
4	CONSTRUCTION OF CLASSRO	500	369,008
5	CONSTRUCTION OF BUS PAR	800	433,650
6	CONSTRUCTION OF MINOR B	800	493,447
7	CONSTRUCTION OF TOILETS	900	31,788
<b>LA Sub - Total</b>			<b>5,407,440</b>

<b>LA Code</b>	<b>371</b>		
<b>LA Name</b>	<b>Machakos Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Street lightining from town to kath	230	700,000
2	Completion of street lightining at	230	700,000
3	Supply of electricity at ngelani pr.s	230	60,000
4	Murraming of kitui roads to jua k	400	160,000
5	Murraming roads syokimau throug	400	100,000
6	Completion of musiiu bridge	400	250,000
7	Opening of road from ngelani mkt t	400	100,000
8	Construction of classroom at kisev	500	150,000
9	Construction of new sec.sch at kita	500	1,200,000
10	Construction of classroom at kiima	500	150,000
11	Construction of new sec sch at ndu	500	800,000
12	Construction of foot bridge	800	200,000
13	Completion of nduu water project a	900	250,000
14	Construction of block toilet at mks	900	300,000
15	Construction of gabions and provis	900	500,000
16	Completion of metuma water proje	900	840,000
17	Sinking of borehole kwa kavoo	900	1,400,000
18	Sinking of borehole at kaluoki area	900	900,000
19	Completion ofdesliting of kwa kit	900	200,000
20	Construction of toilet at st mary's	900	400,000
21	Completion of distliting of kwa ka	900	200,000
22	Completion of kiliku water project	900	100,000
23	Completion of kitanga water projec	900	200,000
24	Completion of kusyomuomo water	900	400,000
25	Construction of water kiosk and tan	900	240,000
26	Construction of gabions Ilyiini rive	999	1,000,000
27	Construction of gabions at manza ri	999	700,000
28	Completion of chiefs offices at kas	999	200,000
29	Construction of gabions at kyonde	999	300,000
30	Construction of gabions at kyalimb	999	300,000
31	Construction of cattle dip at tamuy	999	1,000,000
<b>LA Sub - Total</b>			<b>14,000,000</b>

<b>LA Code</b>	<b>376</b>		
<b>LA Name</b>	<b>Makueni County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Chamber	200	3,039,600

2	Construction of dispensary	240	1,782,192
3	Planning of markrts	260	1,150,600
4	Fencing.of markrts	260	922,821
5	Purchase of computers	300	749,600
6	Grader	350	3,538,694
7	Grading ofroads and drifts	400	4,892,459
8	Levelling of play GROUNDS	500	150,000
9	Supply of materials to schools	500	2,903,100
10	Gabions,dams and water supply	900	683,070
11	Tree planting	999	1,310,000
<b>LA Sub - Total</b>			<b>21,122,136</b>

<b>LA Code</b>	<b>381</b>
<b>LA Name</b>	<b>Makuyu Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	KENOL OPEN AIR MARKET	260	1,369,415
2	MITHIINI - NDABATABI ROAD	400	84,600
3	KAMBITI /KITUNE/ THAARA R	400	126,322
4	KANGANGU PRIMARY SCHOO	500	71,780
5	KIHARA/BAHATI PRIMARY	500	204,498
6	KAMBITI SECONDARY SCHOO	500	127,975
7	WAKIMIRI BRIDGE CULVERTS	500	69,722
8	KENOL BUS PARK	800	670,503
9	KENOL PUBLIC TOILET	900	68,661
10	KAMBITI WATER PROJECT	900	98,645
<b>LA Sub - Total</b>			<b>2,892,121</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 Dispensary at Kam	240	0
2	Purchase of Equipments- Malaba D	240	0
3	Construction of nurses houses at K	255	0
4	Construction of Market office	260	21,000
5	Purchase of land for constr of mod	260	1,000,000
6	Purchase of Plough/Trailer	350	280,000
7	Purchase of Exhauster Pump	350	186,899
8	Opening of access roads - malaba t	400	1,025,066
9	Purchase of desks -Malaba East	500	205,000
10	Construction of classroom at Mach	500	0
11	Purchase of dustbins/ Town Beauti	605	0
12	Construction of Social Centre	700	350,000
13	Supply of water at Amagoro	900	0
14	Purchase of land for Lagoons	999	735,000
15	Purchase of Land	999	750,000
<b>LA Sub - Total</b>			<b>4,552,965</b>

<b>LA Code</b>	<b>391</b>
<b>LA Name</b>	<b>Malakisi Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	Town replanning	100	311,537
2	Access roads and bridges	400	703,778
3	Nandika ECD	500	371,612
4	Namanje ECD	500	371,612
5	Tamlega ECD	500	371,612
6	Tembelela ECD	500	371,612
<b>LA Sub - Total</b>			<b>2,501,763</b>

<b>LA Code</b>	<b>396</b>
<b>LA Name</b>	<b>Malava Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	Training Needs Assesment & Wor	100	100,000
2	Strategic Plan & Physical Develop	100	789,618
3	Transfer to GRF/CESS A/CS	100	2,146,625
4	LASDAP ,Seminars	100	859,360
5	Purchase of Furniture	300	200,100
6	Motor Vehicle Repairs & Insuranc	350	210,804
7	Tractor & Trailer	350	1,500,000
8	Culvert Bridge	800	4,500
9	Insurance	999	852,500
<b>LA Sub - Total</b>			<b>6,663,507</b>

<b>LA Code</b>	<b>401</b>
<b>LA Name</b>	<b>Malindi County Council</b>

No	Project Title	Proj. Type	TOTAL
1	Valuation Roll	100	1,400,000
2	Planning of Trading Centres	100	195,862
3	Health	240	881,267
4	Construction of Gongoni Open Air	260	1,567,257
5	Filling Cabinets	300	140,000
6	Roads	400	4,165,055
7	Village Polytechnic	500	529,001
8	Rehabilitation of Public Primary Sc	500	2,150,163
9	Water	900	950,000
10	Agriculture	999	865,600
11	Cattle Dip	999	262,421
<b>LA Sub - Total</b>			<b>13,106,626</b>

<b>LA Code</b>	<b>406</b>		
<b>LA Name</b>	<b>Malindi Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	DISPENSARIES	240	1,077,580
2	PURCHASE OF VEHICLES	350	8,000,000
3	ROUTINE ROAD MAINTENAN	400	1,542,339
4	RURAL ROADS	400	1,789,329
5	PRIMARY SCHOOLS	500	1,201,807
6	SECONDARY SCHOOLS	500	203,674
7	NURSERY SCHOOL	500	985,027
<b>LA Sub - Total</b>			<b>14,799,756</b>

<b>LA Code</b>	<b>411</b>		
<b>LA Name</b>	<b>Mandera County Council</b>		

No	Project Title	Proj. Type	TOTAL
1	Survey & Beaoning in Elwak & T	100	452,600
2	Strategic Plan Review	100	60,000
3	Preparation of BQs & Drawings for	100	433,000
4	Physical Planning Expenses	100	622,000
5	Valuation of Assets	100	200,000
6	Preparation of Valuation Roll	100	2,500,000
7	Office Flash Doors & Curtain Boxe	200	84,529
8	Const. of Maternity Ward at R/Dim	240	1,200,000
9	Const. of Staff Houses at Borehole	255	400,000
10	Const. of Rhamu Market Stalls	260	985,898
11	Renovation of Old Rhamu Market	260	839,000
12	Const. of Elwak Market Stalls	260	200,000
13	Office Equipment	300	408,615
14	Purchase & Transport of Office Fur	300	192,615
15	Purchase of New Motor Vehicle	350	3,178,750
16	Motor Vehicle Transport	350	60,000
17	Const. of Arabia Girls Sec. School	500	304,000
18	Supply of School Desks to Sake Pri	500	166,666
19	Supply of School Desks to Qofole	500	166,666
20	Supply of School Desks to Finchar	500	500,000
21	Supply of School Desks to Burdura	500	166,666
22	Const. of Classrooms at Olla Pri. S	500	400,000
23	Const. of Admin Block at Sala Pri.	500	500,000
24	Const. of Classrooms at Ashabito S	500	200,000
25	Const. of Classrooms at Bur-Abor	500	800,000
26	Const. of Classrooms at Derkale Pr	500	800,000
27	Const. of Classrooms at Gingo Nur	500	500,000
28	Const. of Classrooms at Hulloow Pri	500	300,000
29	Const. of Classrooms at Rocky hill	500	100,000
30	Const. of Classrooms at Malkaroqa	500	120,000
31	Rehab. of Classrooms at Libihiya P	500	600,000
32	Const. of Classrooms at Malkamari	500	700,000
33	Const. of Toilets at El-ram Pri. Sch	500	300,000

34	Const. of Classrooms at Sake Pri. S	500	200,000
35	Covering of Lafey Water Tank	900	100,000
36	Const. of Public Toilets at Guba Lo	900	300,000
37	Const. of Market Pit Latrine	900	58,724
38	Restocking at Borehole 11/Kutulo	999	250,000
39	Drought Intervention in Mandera	999	525,000
40	Contribution to Internally Displaced	999	530,000
41	Restocking at Dandu Location	999	500,000
42	Restocking at Chiroko Ward	999	540,000
43	Restocking at Alungu Ward	999	270,000
<b>LA Sub - Total</b>			<b>21,714,729</b>

<b>LA Code</b>	<b>416</b>		
<b>LA Name</b>	<b>Mandera Town Council</b>		

No	Project Title	Proj. Type	TOTAL
1	HIV/AIDS CAMPAIGN	240	200,000
2	MARKET STALLS- B/JAMHURI	260	679,429
3	ROADS MAINTENANCE	400	2,550,000
4	MOI GIRLS SEC. SCHOOL	500	400,000
5	CONSTRUCTION 2 CLASSRO	500	797,124
6	PURCHASE OF LITTER BINS	605	298,000
7	WATER PIPE-KOMOR/TOWNS	900	400,000
8	WATER PIPE-B/JAMHURIA	900	799,400
9	WATER PIPE B/MPYA	900	698,800
10	PUBLIC TOILET-BPI	900	167,810
11	PUBLIC TOILET ALL WARDS	900	100,000
12	WATER PIPE-B/TAWAKOL	900	440,700
13	WATER PIPE-B/BARAKO	900	800,000
14	UNDERGROUND WATER TAN	900	720,000
<b>LA Sub - Total</b>			<b>9,051,263</b>

<b>LA Code</b>	<b>421</b>		
<b>LA Name</b>	<b>Maragua County Council</b>		

No	Project Title	Proj. Type	TOTAL
1	Maragua div office	200	718,088
2	kigumo funeral home	200	945,124
3	Kabat health centre	240	54,000
4	Mkt rehabilitation	260	269,375
5	muthithi mkt	260	1,315,300
6	Gituya kagono access rd	300	225,090
7	Gakarara kirere miiguini access	300	50,550
8	marumi thukumu access	300	23,500
9	Muthoho ngurweini access	300	205,470
10	kirere kianjogu access	300	64,650
11	Kirere miguini access rd	300	209,204
12	kagema mutitu access rd	300	90,310
13	Itaara Kamira access rd	300	203,050

14	gachii-Gaichanjiru access	300	297,270
15	Kagumoini manjuu access	300	101,150
16	Gaichanjiru gitambo access rd	300	40,200
17	Karinda kianda access	300	131,930
18	Kirere kianjege access	300	83,900
19	Kianda Muchagara access	300	274,860
20	Gikomora kiamwohe access rd	300	168,950
21	kabati kangunduini access	300	102,410
22	Gitura gatakaini kibiku access	300	30,000
23	Nyakihanya ngarakinga access	300	456,050
24	Administrative vehicle	350	2,986,400
25	maragua ridge roads	400	188,500
26	Kwa jack mbogoini access	400	120,300
27	Kamahuha roads	400	185,606
28	Kinyona roads	400	610,440
29	Sabasaba roads rehabilitation	400	1,179,676
30	Ngoeini access rd	400	87,850
31	Ngaburi kigoru acces rd	400	73,650
32	Gikomora kiameohe access rd	400	59,150
33	Mariira irati access	400	244,355
34	Maragua ridge sec school	500	55,000
35	kangari dumpsite	605	120,000
36	Drawings of 8 foot bridges	800	32,000
37	Mbogoini f/bridge	800	282,535
38	Mahuria f/bridge	800	21,175
39	kianduru well	900	1,800
40	Matareini water tank	900	771,076
41	kwabatha well	900	21,000
42	Kambiti water project	900	79,500
43	Gwa kianja springs	900	175,695
44	Githumu water reseviu:	900	954,414
45	Kiranga bore hole	900	2,314,950
46	Gwa gikero springs	900	145,145
47	Mariaini bore hole	900	640,624
48	Africities summit balance	999	110,039
49	Kaharo h/c	999	99,827
<b>LA Sub - Total</b>			<b>17,621,138</b>

<b>LA Code</b>	<b>426</b>		
<b>LA Name</b>	<b>Maragua Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Council Cemetry	200	90,000
2	Routine/Improved wards Roads	400	304,338
3	Maragua wards Roads	400	700,000
4	Gakoigo Primary School	500	30,000
5	Mutundu B Nursery	999	70,000
<b>LA Sub - Total</b>			<b>1,194,338</b>

<b>LA Code</b>	<b>431</b>		
<b>LA Name</b>	<b>Marakwet County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Valuation Roll	100	1,421,250
2	Planning of centres/markets	100	70,080
3	Opinion poll survey	100	55,545
4	Maron - Marichor dispensary	240	360,000
5	Beautification of markets	260	92,248
6	Maina - Kipsicha centres	260	159,483
7	Purchase of computers	300	53,500
8	Photocopy machine	300	113,000
9	Purchase of M vehicle	350	2,560,250
10	Kapcherop - Kipsambach road	400	102,569
11	Roads improvement- R.Township	400	205,098
12	iv) Mogil sec. school	500	360,000
13	Lagam community library	500	360,000
14	i) Kapchebau sec school	500	279,000
15	ii) Kipkaner pri school	500	14,000
16	iii) Lawich boarding	500	360,000
17	Support to schools:	500	0
18	Tot community centre	700	16,035
19	WATER PROJECTS	900	0
20	i) Tuiyobei W Project	900	365,272
21	ii) Cheptobot W project	900	319,784
22	iii) Chesongoch W Project	900	20,705
23	iii) Kerbut C Dip	999	20,690
24	ii) Kondabilet C Dip	999	35,000
25	Cattle dips i) Kiburot GDP	999	20,690
<b>LA Sub - Total</b>			<b>7,364,199</b>

<b>LA Code</b>	<b>436</b>		
<b>LA Name</b>	<b>Maralal Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Preparation of valuation roll	100	3,725,000
<b>LA Sub - Total</b>			<b>3,725,000</b>

<b>LA Code</b>	<b>441</b>		
<b>LA Name</b>	<b>Mariakani Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Town Survey and Planning	100	167,000
2	Preparation of Valuation roll	100	400,000
3	Mariakani Auction Ring	260	33,600
4	Tsangatsini Auction Ring	260	25,000
5	Purchase of Computers	300	56,000
6	Purchase of Revenue Vehicle	350	2,581,985

7	Classroom Construction-kajiwe Pr	500	194,850
8	Classroom Construction- Ndatani p	500	75,160
9	CLassroom Construction- Buni pry	500	340,000
10	Classroom Construction-Mnyenzen	500	86,215
11	Garbage Receptacles	605	360,000
12	Kamkomani/Migundini Water Proj	900	59,960
13	KatolaniTsangatsini Water project	900	1,121,295
14	Kaliangombe Cattle Dip	999	80,000
15	Kaliangombe Land	999	363,510
<b>LA Sub - Total</b>			<b>5,944,575</b>

<b>LA Code</b>	<b>446</b>
<b>LA Name</b>	<b>Marsabit County Council</b>

No	Project Title	Proj. Type	TOTAL
1	REHABILITATION OF VALUA	100	1,414,262
2	CONSTRUCTION OF COUNCIL	200	1,000,000
3	CONSTRUCTION OF TOWN HA	200	1,000,000
4	BUILDING OF CLASSROOM	500	400,000
5	CLASSROOM -DIRIB GOMBO	500	400,000
6	CONSTRUCTION OF SOCIAL H	700	400,000
7	CONNECTING OF WATER TO T	900	500,000
8	CONTRUCTION OFPUBLIC TOI	900	415,563
9	EXTENSION OF LIYAN WATER	900	400,000
10	UNDER GRAUND WATER AT	900	400,000
11	EXTENSION OF WATER PIPE	900	400,000
<b>LA Sub - Total</b>			<b>6,729,825</b>

<b>LA Code</b>	<b>451</b>
<b>LA Name</b>	<b>Masaku County Council</b>

No	Project Title	Proj. Type	TOTAL
1	Kathama Dispensary	240	467,400
2	Katangi Health Centre	240	689,950
3	Wamunyu Health centre	240	562,446
4	Masii Health Centre	240	627,540
5	Ivutini Dispensary	240	750,110
6	Ekalakala Health Centre	240	1,115,850
7	Kitunduni Health Centre	240	450,300
8	Ndelekeni Dispensary	240	462,602
9	Access Roads	400	450,000
10	Ikombe Sec School	500	691,955
11	Mbee Sec School	500	664,490
12	Musingini Sec School	500	474,160
13	Ndalani Village Polytechnic	500	930,172
14	Lungulueni Polytechnic	500	514,450
15	Kivuthi Youth Polytechnic	500	219,620
16	Kiatineni Village Polytechnic	500	211,300
17	Kinyaata Sec School	500	789,359

18	Kiundwani Sec School	500	301,510
19	Kiwanza sec School	500	884,595
20	Kwa Kivilu Water Project	900	650,130
21	Vyulya Sel Help Water project	900	935,675
22	Muthetheni Health Centre Borehol	900	1,011,000
23	Mitaboni Market Borehole	900	17,000
24	Kwa Ngunzu Earth Dam/Kwa Muu	900	190,000
25	Kola Earth Dam	900	190,000
26	Kaewa - Kivaa Water Project (Kam	900	170,114
27	Public Toilets	900	598,952
<b>LA Sub - Total</b>			<b>15,020,680</b>

<b>LA Code</b>	<b>456</b>
<b>LA Name</b>	<b>Masimba Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	STRATEGIC DEVELOPMENT P	100	200,000
2	COMPLETION OF HEADQUAR	200	610,000
3	FURSHING OF THE HEAD OFFI	200	110,000
4	STREET LIGHTING OF MASIM	230	390,140
5	PURCHASE OF COMPUTERS	300	123,600
6	RIATOMONDO - RIABIGUTU F	400	88,000
7	ASSISTANCE TO SCHOOLS - E	500	20,000
8	RIASANI WATER SPRING	900	92,000
9	GESUSU PUBLIC TOILET	900	25,000
10	RIOSIRI WATER SPR ING	900	81,730
11	RIORA WATER SPRING	900	108,000
12	RIAYENI WATER SPRING	900	77,000
13	MESABISABI WATER SPRING	900	54,000
14	RIAMIRIERI WATE SPRING	900	53,600
15	GETACHO WATER SPRING	900	120,250
16	GESUSU RESOURCE CENTRE	999	52,000
<b>LA Sub - Total</b>			<b>2,205,320</b>

<b>LA Code</b>	<b>461</b>
<b>LA Name</b>	<b>Matuu Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	VALUATION ROLL	100	341,828
2	KIMANGU CDAs OFFICE	200	33,600
3	KONDO ROAD	400	73,416
4	KANGII DRIFT	400	23,436
5	KATOLI DRIFT	400	30,408
6	EQUITY BBANK ROAD	400	94,914
7	KITHIMANI MRKT TO DCs OF	400	62,175
8	KWA KITEMA ROAD	400	126,000
9	BUSPARK MURRAMING	400	5,300
10	KALIA NURSERY SCHOOL CO	500	35,900
11	KITUNENI NURSERY SCHOOL	500	3,671

12	CONSTR. OF REFUSE RECEIPT	605	20,300
13	DUMPING SITE EXCAVATION	605	32,500
14	KITHENDU PUBLIC TOILET	900	5,000
15	KAUTHULINI DRIFT	999	23,100
<b>LA Sub - Total</b>			<b>911,548</b>

<b>LA Code</b>		<b>466</b>	
<b>LA Name</b>		<b>Maua Municipal Council</b>	
No	Project Title	Proj. Type	TOTAL
1	STRATEGIC PLAN	100	260,000
2	STRATEGIC PLAN	100	0
3	EQUIPING DISPENSARY	240	161,550
4	EQUIPING DISPENSARY	240	161,550
5	THUURU DISPENSARY	240	200,000
6	COMPUTERIZATION	300	273,090
7	ROADS	400	1,569,725
8	CLASSROOMS(TWO)	500	666,003
9	CONSTRUCTION OF DISPENSA	500	400,002
10	KALIMATIRI WATER PIPES	900	151,455
11	KIRIIIRO WATER TANK	900	373,533
12	ANTUAMBUI WATER TANK	900	281,862
13	DRAINAGE SYSTEM	999	198,972
14	DRAINAGE SYSTEM	999	687,586
<b>LA Sub - Total</b>			<b>5,385,328</b>

<b>LA Code</b>		<b>471</b>	
<b>LA Name</b>		<b>Mavoko Municipal Council</b>	
No	Project Title	Proj. Type	TOTAL
1	ISO Certification	100	1,278,317
2	Master Plan	100	3,845,884
3	Security Lights	200	194,184
4	Street Lights	230	5,496,722
5	Market Construction	260	5,570
6	Town Clerks Saloon Car	350	2,647,300
7	Refuse Collection Vehicle	350	3,140,000
8	Enforcement Vehicle	350	2,201,000
9	Paved Roads Maintance	400	3,199,554
10	Murraming & Grading	400	36,710,579
11	Town Hall Road Paving	400	2,445,976
12	Social Hall Reconstruction	700	594,281
13	Borehole Drilling	900	44,776
14	Eu Sewerling Project	900	2,174,034
15	Dam Scooping	900	324,800
16	Storm Water Drainage	900	908,725
17	Public Toilet	900	23,606
18	Sewerline Extension	900	371,900
19	Borehole Rehabilitaion	900	50,000

20	Tree Planting	999	1,332,720
21	Municipal Beautification	999	388,075
<b>LA Sub - Total</b>			<b>67,378,003</b>

<b>LA Code</b>		<b>476</b>	
<b>LA Name</b>		<b>Mbeere County Council</b>	
No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF HEAD OF	200	150,510
2	MAKIMA DISPENSARY	240	999,935
3	MARIARI-MUTHIGIRA-KENDA	400	1,144,189
4	MURRAMING & GRADING OF	400	414,811
5	CILVERTS MOULDING	400	176,752
6	SEWERAGE & STORM WATER	900	0
7	IMPROVEMENT OF MKT SANI	900	232,000
8	KIAMBERE BOREHOLE	900	6,500
<b>LA Sub - Total</b>			<b>3,124,697</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	TOWN HALL CONSTRUCTION	200	1,501,154
2	PURCHASE OF MOTOR VEHIC	350	0
3	ROAD MAINTENANCE	400	527,142
4	SUPPORT TO PUBLIC INSTITU	500	62,000
5	GABBAGE DISPOSAL LAND	605	100,000
6	PUBLIC PIT LATRINES	900	9,100
<b>LA Sub - Total</b>			<b>2,199,396</b>

<b>LA Code</b>		<b>486</b>	
<b>LA Name</b>		<b>Meru County Council</b>	
No	Project Title	Proj. Type	TOTAL
1	MARIENE DISPENSARY	240	175,420
2	MCK RWIGA DINSENSARY	240	299,560
3	GITHONGO DISPENSARY	240	299,930
4	EX-LEWA DISPENSARY	240	298,225
5	GIITINE DISPENSARY	240	297,500
6	KARIENE DISPENSARY	240	269,500
7	KIRIGARA DISPENSARY	240	229,286
8	NTEMWENE DISPENSARY	240	275,000
9	ROADS GRADING	400	896,000
10	ROADS GRADING	400	268,400
11	ROADS GRADING	400	292,635
12	ROADS GRADIINNG	400	51,400
13	ROADS GRADIINNG	400	330,200

14	ROADS GRADING	400	500,000
15	ROADS GRADING	400	233,100
16	ROADS GRADING	400	33,645
17	ROADS GRADING	400	77,400
18	ROADS GRADING	400	62,520
19	ROADS GRADING	400	240,232
20	ROADS GRADING	400	44,065
21	ROADS GRADING	400	250,000
22	RUIRI RWARERA ROADS	400	192,700
23	ROADS GRADING	400	23,165
24	KIRIRWA MIX DAY SEC SCH	500	201,144
25	UKUU GIRLS SEC	500	200,000
26	MBIRIKINE DAY SEC SCH	500	207,785
27	ST.JOSEPH DAY SEC SCH	500	219,674
28	MUREMBU DAY SEC SCH	500	397,000
29	MACHIKINE GIRLS SEC SCH	500	149,925
30	MURI DAY SEC SCHOOL	500	151,500
31	GIUMPU PRY SCH	500	199,740
32	RUNOGONE DAY SEC SCH	500	200,035
33	MUNITHU DAY SEC SCH	500	219,240
34	MUTETHIA CIOKINE W/PROJE	900	224,900
35	KAURO WATER PROJECT	900	214,368
36	MAKOBO WATER PROJECT	900	173,979
37	MARARO WATER PROJECT	900	299,944
38	MUTHURANIA W/PROJECT	900	199,800
39	NTITUNE WATER PROJECT	900	262,082
40	THINGITHU WATER PROJECT	900	249,600
41	IRARO W/PROJECT	900	497,780
42	MPWII WATER PROJECT	900	200,000
43	CIOMUJOGIA WATER PROJEC	900	371,570
44	UMOJA KARIBU BOREHOLE	900	700,000
45	KARIENE KIRIMA W/PROJECT	900	274,961
46	MUTETHIA/GAITUNE W/PROJ	922	135,000
<b>LA Sub - Total</b>			<b>11,589,910</b>

13	ASS MJINI CENTRAL FEEDER	400	100,000
14	Milimani roads maintance	400	99,220
15	roads maintainance	400	7,983,533
16	ROADS MAINTANCES	400	7,983,533
17	MILIMANI ROADS MAINTANC	400	99,220
18	Assistance Mjini central feeder roa	400	100,000
19	ASSISTANCE CCM PRY SCHO	500	100,000
20	assistance DEB primary school	500	100,000
21	Assistance to CCM daty sec	500	100,000
22	ASSISTANCE DEB PRY SCHOO	500	100,000
23	ASS KAMBAKIA WATER PROJ	900	100,000
24	FIRE ENGINE WATER TANK	900	315,500
25	Fire engine water tank	900	315,500
26	assistance Kambakia water project	900	100,000
<b>LA Sub - Total</b>			<b>22,932,462</b>

<b>LA Code</b>	<b>496</b>		
<b>LA Name</b>	<b>Meru South County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	CONSTRUCTION OF CHAIRMA	200	0
2	OFFICE EXT/RENOVATIONS	200	237,132
3	EXTEBNSION OF DISPENSARI	240	71,900
4	COSNTRUCTION OF RESIDEN	255	332,505
5	MARKETS REHABILITATION	260	983,820
6	PURCHASE OF COMPUTERS	300	279,000
7	PURCHASE OF TIPPER	350	3,401,330
8	CON STRUCTION OF CLASSRO	500	286,322
9	CONSTRUCTION OF SLAUGHT	900	30,180
10	SUPPLY OF WATER PIPES	900	509,715
11	MAN POWER DEVELOPMENT	999	1,197,030
<b>LA Sub - Total</b>			<b>7,328,934</b>

<b>LA Code</b>	<b>491</b>		
<b>LA Name</b>	<b>Meru Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	STRATEGIC PLAN	100	389,682
2	strategic plan	100	389,682
3	STREET LIGHTING	230	33,500
4	street lighting	230	33,500
5	assistance Kinoru disp	240	100,000
6	ASS KINORU DISPENSARY	240	100,000
7	ASS GAKOROMONE DISPENS	240	100,000
8	assistance Gakoormone disp	240	100,000
9	computer server	300	1,768,850
10	COMPUTER SERVER	300	1,768,850
11	Repair of motor vehicle	350	275,946
12	REPAIR OF MOTOR VEHICLE	350	275,946

<b>LA Code</b>	<b>501</b>		
<b>LA Name</b>	<b>Migori County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Office Renovation	200	759,100
2	Lwala Dispensary	240	75,000
3	Kpingi dispensary	240	139,700
4	Oyani Dispensary	240	40,000
5	Kiche Koloo dispensary	240	129,500
6	Office Equipment Sup.	300	52,600
7	Purchase of Motor van	350	3,860,250
8	Kawata Magina Road Construction	400	2,100,000
9	Cess Roads rehabilitation	400	2,473,843
10	Tuk Pri. School Construction	500	40,000
11	C/Kanyamkago Purchase of desks	500	170,000
12	Owiro Pri. School Construction	500	222,935

13	Kowiti Primary School Constructio	500	218,316
14	E/Muhuru Supply of desks	500	107,101
15	Nyangere School Lab. Equipment	500	39,800
16	Nyatuoro Classroom Construction	500	185,579
17	Nyandema Pit latrine Construction	500	50,000
18	Radienya Pri. School Construction	500	168,600
19	Mukuro pit latrine construction	500	50,000
20	Kime Sec. School	500	120,000
21	Nyambona Pri. School	500	99,850
22	Opeya Pri. School Construction	500	100,000
23	West Muhuru Supply of desks	500	103,132
24	Mikei Sec. School	500	124,000
25	Sagenya Pri. School Construction	500	140,000
26	Rabuor Taya Pri. School	500	90,000
27	Nyakweri Pri. School	500	149,800
28	St. Teresa Rapogi Primary Boardin	500	75,000
29	Ore Pri. School	500	99,800
30	Ondome Pri. School	500	120,000
31	Nyango Sec. School Laboratory	500	179,950
32	N/Kanyamkago Supply of desks	500	118,132
33	Vyalo Primary School Constructio	500	146,000
34	Ibencho Pri. School	500	110,000
35	Sidika Girls' Sec. School constructi	500	170,000
36	Sibuochi Pri. - Classroom Constru	500	139,800
37	Got Kachola pri. School Constructi	500	80,000
38	Sori Bus Park Murraming	800	178,500
39	Otho market pit latrine constructio	900	50,000
40	Oria market pit latrine construction	900	49,400
41	Onger pit latrine construction	900	50,000
42	Uri Pit latrine Construction	900	50,000
43	Kanyandeg Spring Water	900	148,000
44	Ogwedhi pit latrine construction	900	50,000
45	Giribe pit latrine construction	900	50,000
46	Sori market drainage	999	69,260
47	Magongo Lab. Construction	999	66,421
48	Masara Lab Construction	999	147,000
<b>LA Sub - Total</b>			<b>13,956,369</b>

<b>LA Code</b>	<b>506</b>		
<b>LA Name</b>	<b>Migori Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Construction of Patient Wards	240	157,000
2	Rehabilitation of Suna Marindi Ma	260	3,493,217
3	Purchase-of Motor Vehicle	350	2,000,000
4	Health CNT-ARO-WASO	500	467,500
5	Girango- Wuoth Ogik	500	336,000
6	pentagon - Mig TTC	500	380,250
7	Oruba- Mili-Nam -Kik	500	932,863
8	Gilly - OMB-KAD-NYAMWA	500	845,440
9	Bore Hole Nanga	900	187,000

10	Rehabilitation of Soko Kogelo Spri	900	157,000
11	Water Piping	900	167,000
12	Rehabilitation of Konunda Spring	900	174,000
13	Rehabilitation of Soko Koketch Sp	900	145,400
14	N/A	999	0
15	N/A	999	0
16	N/A	999	0
17	N/A	999	0
18	N/A	999	0
19	N/A	999	0
20	N/A	999	0
21	N/A	999	0
22	N/A	999	0
23	N/A	999	0
24	N/A	999	0
25	N/A	999	0
<b>LA Sub - Total</b>			<b>9,442,670</b>

<b>LA Code</b>	<b>511</b>		
<b>LA Name</b>	<b>Molo Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Street lighting	230	532,333
2	Health centre Sirikwa	240	543,431
3	Health Centre Sachangwan	240	537,925
4	Rehabilitation of Market-koige war	260	179,340
5	Renovation of Molo Market	260	300,000
6	Computerization	300	316,814
7	motorvehicle	350	1,566,492
8	1Clasroom Mianzini	500	266,124
9	Nursery School Ngwataniro	500	255,000
10	Classroom/Toilet block-Turi south	500	550,000
11	Construction of Nursery-Turi Nort	500	205,264
12	Classroom/Toilet block-Turi North	500	650,000
13	Dinning hall and kitchen Sirikwa	500	156,183
14	Grading and Murraming	500	1,450,000
15	Borehole drilling-molo central	900	126,700
16	Cleansing of Townships	900	400,000
17	Water piping and borehall and tank	900	450,000
18	Borehole and water piping Kiambir	900	500,000
19	Chesoen water project	900	592,890
20	Land acquisition	999	600,000
21	tree planting	999	150,000
<b>LA Sub - Total</b>			<b>10,328,496</b>

<b>LA Code</b>	<b>516</b>		
<b>LA Name</b>	<b>Mombasa Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>

1	Payment for materials to repiring S	240	9,400
2	Payment for repairing Mwembe Ta	260	625,588
3	Maintenance & works on access -	300	623,860
4	Maintenance & works on access -	300	928,000
5	Purchase of G.I pipes, mild steel pl	300	712,000
6	Improvement of Access Rd to St.	300	65,390
7	Periodic Maintenance - Mvita Mwi	400	2,913,396
8	Periodic routine Maintenance - Ish	400	730,496
9	Periodic Routine - Makitubu Sarma	400	614,838
10	Periodic Routine - Mwakilungo Ro	400	735,226
11	Periodic Routine Maintenance Wor	400	3,410,400
12	Periodic routine Maintenance - Ish	400	2,969,713
13	Periodic Maitenance ( Mwembe T	400	9,664,731
14	Payment of Road Marking paint	400	896,098
15	Routine maintainance on access ro	400	583,178
16	Periodic Maintenance (liwatoni M	400	3,592,696
17	Periodic Maintenance (Kwashibu.	400	2,875,614
18	Repair of Changamwe estate Roads	400	716,625
19	Periodic routine Maintenance - Kw	400	2,820,431
20	Periodic Routine Maintenance Wor	400	2,749,049
21	Routine Regravelling - Mwakirung	400	5,990,994
22	Periodic Routine - Treasury Square	400	4,119,655
23	Cluster 8 Roads - Vihiga & Ngony	400	5,468,047
24	Upgrading of Acess Rd- Jomo Ken	400	1,361,260
25	Repair of Show Ground Access Ro	400	635,680
26	Periodic Maintenance - Kisauni, K	400	5,813,481
27	Periodic Routine - Kaunda Road	400	79,040
28	Upgrading of Kaa Chonjo Access	400	494,000
29	Periodic Routine Maintenance & S	400	3,178,201
30	Periodic Routine Maintenance & S	400	3,939,951
31	Routine periodic maintenance & sp	400	6,773,472
32	Periodic Routine - Makadara & De	400	5,365,951
33	Routine periodic maintenance & sp	400	2,544,645
34	Routine Periodic Maitenance MC	400	4,050,291
35	Routine Periodic Maitenance MC	400	3,002,674
36	Periodic Routine - Kwa Shibu &	400	3,432,179
37	Routine Periodic Maitenance MC	400	205,483
38	Rehabilitation of Mzizima Road	400	3,062,127
39	Periodic Routine Maintenance Wor	400	2,492,550
40	Periodic Routine Maintenance Wor	400	2,856,383
41	Routine Periodic Maitenance MC	400	212,029
42	Road Maintenance & spot improve	400	4,136,592
43	Periodic Routine - Kaunda Road	400	4,106,277
44	Periodic Routine - Mwakirunge R	400	6,261,519
45	Periodic maintenance, cluster work	400	5,633,424
46	Road Marking Paints	400	555,000
47	Periodic Routine Maintenance - Li	400	1,641,129
48	Periodic Routine Maintenance - clu	400	3,729,569
49	Periodic Maintenance Cluster 6 roa	400	2,460,192
50	Periodic Maintenance - VOK acces	400	1,559,840
51	Periodic Maintenance - Chaani, M	400	1,883,975
52	Periodic routine Maintenance - Mw	400	2,997,917
53	Periodic routine Maintenance-Makt	400	3,100,350

54	Periodic routine Maintenance - Cha	400	2,852,350
55	Cluster 4 Roads - Obote	400	3,056,732
56	Periodic maintenance of Lumumba	400	1,037,148
57	Supply of road marking paints	400	830,900
58	Routine periodic Maintenance	400	387,600
59	Road Marking Paints	400	766,500
60	Periodic maintenance VOK access	400	1,584,792
61	Periodic Maintenance cluster 13 ro	400	1,726,776
62	Routine Periodic & Spot Improvem	400	653,725
63	Routine Periodic & Spot Improvem	400	247,614
64	Routine Periodic Maitenance MC	400	7,301,790
65	Periodic Maitenance (Nkurumah &	400	15,050,681
66	Routine periodic maintenance & sp	400	11,807,242
67	Supply of road marking paint	400	455,000
68	Periodic Maintenance & Spot Impr	400	2,151,202
69	Rehabilitation of works Bondeni Pr	500	538,109
70	Renovation Kaloleni Primary Scho	500	135,805
71	Construction of 2 Classrooms at St.	500	647,581
72	Construction of 2 Classrooms at St.	500	795,447
73	Rehabilitation of Central Girls Pri.	500	682,430
74	Completion of Classrooms Sacred	500	138,101
75	Completion of Likoni B Social Hal	700	676,418
76	Construction of Community Well a	900	7,090
77	Periodic Routine Maintenance Wor	900	803,711
78	Payment for Disludging of Council	900	249,168
79	Rehabilitation of drainage system a	900	161,820
80	Construction of Community Well a	900	192,973
81	Construction of Community Well a	900	9,612
82	Periodic Routine - Msanifu Komb	999	3,125,823
83	Supply of Jembe, Shovels etc	999	170,762
84	Supply of Marking Paints	999	502,000
85	Periodic Routine - Lumumba,Kisa	999	3,759,966
86	Supply of Hardware	999	1,012,000
<b>LA Sub - Total</b>			<b>204,899,474</b>

<b>LA Code</b>	<b>521</b>		
<b>LA Name</b>	<b>Mount Elgon County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	HOUSING EXPANSION	255	1,938,000
2	COMPUTER / PHOTOCOPIER	300	245,000
3	MOTOR VEHICLE	350	1,500,000
4	KAPKATENY -CHEPTONON R	400	2,233,900
5	KAPTAMA -KAPTALELIO ROA	400	276,290
6	CHEPTAIS- CHEPKUBE ROAD	400	263,571
7	SOIN -CHEMA ROAD	400	418,266
8	KABERWA -CHEPKITALE ROA	400	330,000
9	TEA AND TREE NURSERY	999	514,543
<b>LA Sub - Total</b>			<b>7,719,570</b>

LA Code		526	
LA Name		Moyale County Council	
No	Project Title	Proj. Type	TOTAL
1	Service Charter development	100	420,000
2	Manyatta Dispensary	240	484,480
3	Market stall extension	260	3,520,000
4	Purchase of a Tractor	350	2,686,225
5	Road maintainance	400	3,152,961
6	Cons. Sololo Technical School	500	3,133,214
7	Con. Classroom for Dr. Guracha M	500	473,071
8	Installation of water tank	900	329,175
<b>LA Sub - Total</b>			<b>14,199,126</b>

LA Code		531	
LA Name		Mtito Andei Town Council	
No	Project Title	Proj. Type	TOTAL
1	TOWN PLANNING - IVINGONI	100	45,000
2	DARANJANI DISPENSARY LA	240	80,000
3	PHASE 1 REHAB. OF IVINGONI	240	22,600
4	COMPLETION OF NTHUNGUNI	240	149,845
5	GRADING OF ROADS	400	1,668,223
6	CONSTR. OF C/ROOM SILANG	500	156,237
7	NEW STADIUM	700	51,400
8	CONSTR. OF DAM AT KWA M	900	1,300
9	SLUM UPGRADING	999	61,610
10	PURCHASE OF CATTLE YARD	999	55,000
<b>LA Sub - Total</b>			<b>2,291,215</b>

LA Code		536	
LA Name		Muhoroni Town Council	
No	Project Title	Proj. Type	TOTAL
1	STRATEGIC PLAN	100	263,400
2	PREPARATION OF SERVICE C	100	50,000
3	LASDAP - GOD NYITHINDO DI	240	220,750
4	PURCHASE OF LANDROVER	350	3,285,862
5	ROAD WORKS	400	1,939,894
6	SLAUGHTER HOUSE WORKS	600	122,342
7	SURVEY WORKS	999	636,690
<b>LA Sub - Total</b>			<b>6,518,938</b>

LA Code		541	
LA Name		Mumias Municipal Council	
No	Project Title	Proj. Type	TOTAL
1	Preparation of Strategic/Physical Pl	100	789,490
2	Construction of Townhall	200	2,489,146
3	Supply of Electricity	230	94,911
4	Supply of Electricity	230	0
5	Electricity supply	230	0
6	Electricity Supply	230	20,000
7	Eluche Health Centre	240	200,000
8	Construction of Kamashia Clinic	240	464,500
9	Construction of Ichinga Health Cen	240	229,000
10	Expansion of Lusheyia Health Cent	240	0
11	Nyapora clinic	240	150,000
12	Expansion of Mumias Dispensary	240	140,400
13	Modern Market - Shibale	260	0
14	Construction of Modern market	260	850,000
15	Support to sports/games	500	0
16	Assistance to schools	500	273,000
17	Pre-primary schools	500	100,000
18	Adult Education	500	0
19	Assistance to schools	500	320,000
20	Support to sports	500	50,000
21	Khabakaya Primary School	500	70,000
22	Shianda Polytechnic	500	29,900
23	Construction of nursery school	500	0
24	Support to sports	500	0
25	Schools development	500	70,000
26	Material assistance to Ichinga Pri S	500	30,000
27	Construction of polytechnic	500	66,640
28	Assistance to schools	500	79,996
29	Support to sports	500	40,000
30	Schools Development	500	100,000
31	Nursery School	500	50,000
32	Construction of village polytechnic	500	327,040
33	Construction of St. Elizabeth Lure	500	400,000
34	Support to sports	500	20,000
35	Assistance to sports	500	50,000
36	Assistance to schools	500	59,760
37	Development of schools	500	100,000
38	Sports and youths	700	50,000
39	Springs and wells	900	69,800
40	Boreholes/Water springs	900	73,750
41	Water Boreholes & Springs	900	14,200
42	Development of Springs	900	135,200
43	Extension of Piped water/Springs	900	0
44	Construction of toilets	900	115,501
45	Water Springs/Wells	900	56,290
46	Construction of Springs and wells	900	98,560
47	Assistance to disabled persons	999	30,000
48	Assistant Chief's office	999	20,000

49	HIV/AIDS programmes	999	20,000
50	Poverty eradication programmes	999	85,000
51	Assistance to groups	999	70,000
52	Poverty eradication programmes	999	0
53	Assistance to groups	999	200,000
54	Assistance to groups	999	100,000
55	Khungema market	999	41,400
56	Poverty Eradication programmes	999	6,000
57	Assistance to groups	999	150,000
58	Assistance to groups	999	100,000
59	HIV/AIDS programmes	999	0
60	Construction of Asst. Chief's office	999	0
61	HIV/AIDS programmes	999	0
62	HIV/AIDS programmes	999	0
63	Construction of Chief's Office	999	50,000
64	Assistance to groups	999	55,000
65	Police Post - Khungema market	999	0
66	HIV/AIDS programmes	999	30,000
67	Assistance to groups	999	220,000
68	Land Multi-purpose Comm Res. C	999	0
<b>LA Sub - Total</b>			<b>9,454,484</b>

26	Kiangatia/Thanju Road	400	4,000
27	Their Secondary	500	19,000
28	Karemaini Secondary	500	38,621
29	Gatheru Primary School	500	104,300
30	Michuki Polytechnic	500	50,500
31	Gakurwe Secondary School	500	61,638
32	Riakanyau Foot Bridge	800	1,200
33	Thuruthuru Foot Bridge	800	38,578
34	Kayahwe Hydro	900	40,000
35	Rwathia Wells	900	57,327
36	Muchungucha Water project	900	160,310
37	Kambirwa Water Project	900	1,789,248
38	Ruru Church	999	8,700
<b>LA Sub - Total</b>			<b>9,353,843</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	Street lighting	230	229,651
2	Gravelling Mukuyu Livestock Mar	260	199,010
3	Fencing Mukuyu Market	260	532,730
4	Computers	300	1,749,000
5	Motor vehicle	350	2,253,000
6	KwaBase-Mjini Mosque	400	322,132
7	Roads Rehabilitation	400	3,492,911
8	Culverts moulds	400	295,700
9	Kiharu-florida-AP-Residence Road	400	490,700
10	Florida-Murang'a Road	400	93,000
11	Kamuembeini-kari-karichiungu roa	400	216,200
12	Market road	400	290,360
13	Maragi-Chiefs campRoad	400	340,000
14	Parking bays	500	601,500
15	Dumpsite	605	326,000
16	Fencing Mukuyu buspark	800	219,698
17	Water Wells	900	305,176
<b>LA Sub - Total</b>			<b>11,956,768</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	Ndiara Electric Project (Kiru)	230	40,000
2	Kahingai Hydro	230	64,655
3	Nyangiti Dispensary	240	19,760
4	Kora Dispensary	240	174,500
5	Ihiga Dispensary	240	35,915
6	Mirira Dispensary	240	57,600
7	Computerization	300	1,044,000
8	Motor Vehicle	350	3,215,000
9	Kairi Iruri Road	400	201,498
10	Matithi/Kambirwa Road	400	268,500
11	Kanyenyaini Road	400	63,570
12	Koimbi/Gitige Access road	400	98,652
13	Spares for Grader	400	526,640
14	Marklet Rehabilitation	400	46,675
15	Karunge Mbiri Road	400	48,000
16	Gakurwe Kahiga - ini Road	400	348,450
17	Weithaga Savambo Road	400	75,283
18	Kieni/Karunge Road	400	333,140
19	Kiahiti Access Road	400	22,800
20	Mutuya/Kibutha Road	400	51,724
21	Kiruri/Kiunjuru Road	400	84,051
22	Culvers Molding	400	34,800
23	Kariko Road	400	17,400
24	Mirira/Kabuta/Rutune road	400	4,225
25	Kayahwe/Muchungucha Road	400	103,583

<b>LA Code</b>	<b>556</b>
<b>LA Name</b>	<b>Mwingi County Council</b>

No	Project Title	Proj. Type	TOTAL
1	NGUUTANI ZONAL OFFICE	200	279,522
2	NDIAMUMO DISPENSARY	240	101,612
3	MATULANI DISPENSARY	240	59,160
4	KANVINDU DISPENSARY (PLA	240	8,000
5	KANINGO DISPENSARY	240	151,372
6	NDIAMUMO DISPENSARY	240	101,612
7	MATULANI DISPENSARY	240	59,160

8	KAVINDU DISPENSARY(PLAN	240	8,000
9	KANINGO DISPENSARY	240	151,372
10	AUTOMATION	300	480,820
11	AUTOMATION	300	480,820
12	PURCHASE OF MOTOR BIKE	350	320,000
13	PURCHASE OF MOTOR BIKE	350	320,000
14	GANKANGA SEC.SCHOOL	500	300,000
15	YENZUVA SEC.SCH.LIBRARY	500	64,600
16	KYOME GIRLS SEC.SCHOOL	500	345,000
17	NZAINI FEEDER SCHOOL	500	289,364
18	GAI MIXED DAY SEC.SCHOOL	500	180,000
19	MANGUU PRIMARY SCHOOL	500	419,650
20	GANKANGA SEC. SCHOOL	500	300,000
21	KALILUNI SEC. SCHOOL(ITHA	500	300,000
22	GAI MIXED DAY SEC. SCHOOL	500	180,000
23	NGUUTANI ZONAL OFFICE	500	279,522
24	KYOME GIRLSEC. SCH. LIBRA	500	345,000
25	YENZUVA SEC. SCH. LIBRARY	500	64,600
26	MANGUU PRI. SCHOOL	500	419,650
27	NZAINI FEEDER CHOO	500	289,364
28	KALILUNI SEC.SCHOOL(ITHA	500	300,000
29	NGUNI SEC.SCHOOL	500	258,621
30	NGUNI SEC. SCHOOL	500	258,621
31	KAKUNIKE BOREHOLE(SURV	900	30,000
32	KAKUNIKE BOREHOLE(SURV	900	30,000
<b>LA Sub - Total</b>			<b>7,175,442</b>

<b>LA Code</b>	<b>566</b>		
<b>LA Name</b>	<b>Naivasha Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Rates Vallation Roll	100	2,000,000
2	Maraigushu Ward Office	200	50,000
3	Purchase and Installation Network	300	1,155,200
4	Purchase of computers	300	20,000
5	Purchase of Fire Extinguisher	300	62,500
6	Purchase of 4 tonne Trailer	350	200,000
7	Roads grading & Construction	400	5,899,528
8	Roads Grading	400	290,387
9	Maua Pry School	500	100,000
10	Naivasha Primary school	500	240,000
11	Narasha Pry School	500	100,000
12	Oserian Pry School	500	100,000
13	Nyakairu Pry School	500	53,000
14	Maraigushu Pry School	500	50,000
15	OI Ogonot Pry School	500	80,000
16	Rubiri Naivasha Sec School	500	80,000
17	Nyonjoro Water Project	900	100,000
18	Karai Water Project	900	50,000
19	Milimani water Project	900	80,000
20	Mununga Water Project	900	100,000
21	Naivasha Unity Self Help Group	999	200,000
<b>LA Sub - Total</b>			<b>11,010,615</b>

<b>LA Code</b>	<b>561</b>		
<b>LA Name</b>	<b>Mwingi Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Valuation roll Mwingi Town	100	500,000
2	Construction of maternity room Ki	240	450,000
3	Construction of Kisovo Dispensary	240	510,000
4	Construction of dispensary Malatan	240	300,000
5	Construction of dispensary Mathya	240	370,000
6	Purchase of land Kakongo Market	260	300,000
7	Purchase of office furniture	300	200,000
8	Purchase of computers	300	324,081
9	Grading of roads - Makutano Isekel	400	250,000
10	Construction of Tyaa Girls Sec Sch	500	500,000
11	Completion of Workshop Mgi Y/P	500	304,000
12	Construction of domitory Nzeluni	500	320,000
13	Construction of Itendeu	500	524,000
14	Extension of water to Muthainga	900	400,000
15	Extension of water to Ndiuni	900	444,000
16	Drilling shalow well Kasovoni	900	560,000
17	Constructiof of latrines	900	250,000
18	Beutification of mwingi Town	999	774,193
<b>LA Sub - Total</b>			<b>7,280,274</b>

<b>LA Code</b>	<b>571</b>		
<b>LA Name</b>	<b>Nakuru County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Fencing of the Head of office comp	200	815,385
2	Gilgil Rehabilitation Market	260	459,269
3	Purchase of Computer Hardware	300	444,000
4	CMC Tipper Arrears	350	410,996
5	Toyota Landcruiser Prado	350	4,407,000
6	Majani Mingi /Mogotio Roads	400	600,000
7	Kuresoi Feeder Roads	400	342,400
8	Elburgon River Bridge	500	350,000
9	Solai Kale Secondary School	500	320,000
10	Kona Mbaya River Bridge	500	800,000
11	Langwenda Secondary School	500	480,000
12	Ngoriga Primary School	500	720,000
13	Nyakiambi Nursery School	500	320,000
14	Kagumu Primary School	500	640,000
15	New Creation Primary School	500	320,000
16	Ndabibi Central Primary School	500	480,000
17	Njoro Rehabilitation -Homecraft	500	608,670
18	Kandutura Kilombe Bridge	500	880,000
19	Dumping Site and Market	605	2,852,269

20	Solai Nyakinyua Water Project	900	4,755,440
21	NPA Water Projects	900	440,000
22	Tegat Water Project	900	43,400
23	Subukia Water Project	900	580,000
24	Kiambogo Water Project Longonot	900	900,000
25	Marigu Water Project	900	694,000
26	Kiambogo Water Project - Kiambo	900	400,000
<b>LA Sub - Total</b>			<b>24,062,829</b>

**LA Sub - Total** 3,787,751

**LA Code** 586

**LA Name** Nandi County Council

No	Project Title	Proj. Type	TOTAL
1	Valluation Roll	100	2,000,000
2	Office Renovation	200	13,900
3	Boi Dispensary	240	100,000
4	Chemogonja Dispensary	240	6,930
5	Sochoi Dispensary	240	95,000
6	Tiryo Dispensary	240	45,120
7	Kapkirwa Dispensary	240	100,000
8	Renovation of rental Houses	255	478,670
9	Planning of Markets	260	26,000
10	Market Shades	260	94,308
11	Tibingot Feeder Roads	400	20,000
12	Kigusgong Primary School	500	100,000
13	Soba Sec School	500	100,000
14	Sebukiei Pri School	500	100,000
15	Rubet Primary School	500	87,200
16	Siwo Sec School	500	100,000
17	Kiplelgut Pri School	500	100,000
18	Kaboi Nursery School	500	100,000
19	AIC Kamojwo Girls Sec	500	50,000
20	Kapsaos Sec School	500	54,820
21	Kiroro Pri School	500	50,000
22	Kaptumek Sec School	500	100,000
23	AIC Cheptuolio Sec School	500	50,000
24	Ndonyongaria Sec School	500	50,000
25	Itigo Day Sec School	500	100,000
26	Cheplapkei Primary School	500	100,000
27	Sports	700	130,000
28	Cheplelachbei Bridge	800	50,000
29	Kapchorwa Water Project	900	50,000
30	Disabled	999	60,000
31	Nandi Agricultural Show	999	2,651,712
32	Kamungan Cattle Dip	999	50,000
33	Chebilat Cattle Dip	999	100,000
34	Environmental Conservation	999	52,000
35	Kiborgok Tea Farm	999	3,500,000
<b>LA Sub - Total</b>			<b>10,865,660</b>

**LA Code** 576

**LA Name** Nakuru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	VALUATION ROLL	100	3,134,493
2	STREETLIGHTS GITHIMA RD	230	463,574
3	STREETLIGHTS-LANGALANG	230	1,628,953
4	STREETLIGHTS-SHAURI YAK	230	812,232
5	STREETLIGHTS-LAKEVIEW	230	3,243,940
6	STREETLIGHTS-MENENGAI W	230	266,220
7	STREETLIGHTS-BIASHARA W	230	1,179,563
8	RHODA DISPENSARY	240	3,051,371
9	BARUT DISPENSARY	240	455,644
10	TRACTOR	350	4,045,000
11	GRAVELLING WAMAGATA R	400	4,916,626
12	GRAVELLING MUHORO RD	400	2,103,794
13	GRAVELLING MOMBASA RD	400	9,509,490
14	WORKS ON KENYATTA/ODIN	400	5,912,615
15	100 CULVERTS-BARUT WEST	400	348,000
16	DRAINAGE-KARIBA RD	400	416,237
17	CLASSROOMS-MOGOON PR S	500	1,477,902
18	2CLASSROOMS PARKVIEW PR	500	360,440
19	3CLASSROOMS-HESHIMA PR	500	940,535
20	3 CLASSROOMS-INGOBOR PR	500	1,932,391
21	DRAINAGE LUMBA EAST	900	369,500
22	WATER TANK-BARUT EAST	900	485,710
23	SANITARY-KIVUMBINI	999	805,910
24	OTHER PROJECTS CARRY FOR	999	42,180,217
<b>LA Sub - Total</b>			<b>90,040,357</b>

**LA Code** 581

**LA Name** Nambale Town Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Council Office	200	2,537,751
2	Purchase of land for Dispensary	240	50,000
3	Road Rehabilitation	400	1,050,000
4	Construction of One Classroom	500	100,000
5	Protection of spring wells	900	50,000

**LA Code** 591

**LA Name** Nandi Hills Town Council

No	Project Title	Proj. Type	TOTAL
1	Capacity Building	100	30,000
2	5 Year Strategic Plan	100	180,000

3	Office Renovation	200	59,725
4	Administration Block	200	100,000
5	Furniture & Fittings	200	105,000
6	Ndubusat Health Centre	240	121,516
7	Chepsire Health Centre	240	11,600
8	Kapsean Health Centre	240	20,412
9	Kaptien Health Centre	240	141,924
10	Market Stalls	260	661,921
11	Purchase of Computers	300	227,300
12	Purchase of photocopier	300	160,000
13	Purchase of Motobike	350	20,000
14	Kapkembur Primary School	500	96,370
15	Chesirigan Nursery School	500	55,038
16	Ngame Nursery School	500	119,333
17	Kimolonik Primary School	500	118,775
18	Sile Nursery School	500	96,017
19	Kibwareng Nursery School	500	127,582
20	Kabikwen Nursery School	500	117,463
21	Nandi Hills Township Primary Sch	500	68,812
22	Barasendu Secondary School	500	89,378
23	Kitawet Water Project	900	109,692
24	Chepsangor Water Project	900	3,000
25	Beautification of Town	999	22,120
<b>LA Sub - Total</b>			<b>2,862,978</b>

LA Code	596		
LA Name	Nanyuki Municipal Council		
No	Project Title	Proj. Type	TOTAL
1	LOCAL AUTHORITY DEV. PLA	100	437,300
2	CONSTRUCTION OF WARD OF	200	249,606
3	CONSTRUCTION OF HEALTH	240	988,443
4	REHABILITATION OF MARKE	260	464,866
5	OFFICE FURNITURE	300	39,990
6	PURCHASE OF FIRE ENGINE	350	8,770,000
7	MAJOR ROADS REHABILITATI	400	6,214,086
8	OPENING / UPGRADING OF RO	400	5,861,301
9	REHABILITATION OF BUS PA	800	499,152
10	FUNDING OF WATER PROJECT	900	350,000
11	UPGRADING OF DRAINAGE S	900	500,778
12	KANYONI WATER TANK	900	655,632
13	IRRIGATION WATER PROJECT	900	9,094,985
14	CONSTRUCTION OF PUBLIC T	900	153,854
15	PLANTING OF TREES & FLOW	999	494,632
<b>LA Sub - Total</b>			<b>34,774,625</b>

LA Code	601		
LA Name	Narok County Council		
No	Project Title	Proj. Type	TOTAL
1	EMURUA DIKIRR DISPENSAR	240	250,000
2	OSARARA DISPENSARY	240	400,000
3	OSEGA DISPENSARY	240	730,400
4	ILKIREMISHO DISPENSARY	240	990,800
5	OLMESUTIE DISPENSARY	240	100,000
6	SEKENANI HEALTH CENTRE	240	1,700,000
7	OLOPIRIK BRIGE	400	490,800
8	KIMOGORO EMITIK ROAD	400	100,000
9	NGARAM TUMOYIOT ROAD	400	145,400
10	OLTULELEI ENKUTOTO PRIM	500	290,000
11	KISIRIRI SECONDARY SCHOO	500	400,000
12	OLGILAI PRIMARY SCHOOL	500	500,000
13	OLASHAPANI PRIMARY SCHO	500	300,000
14	EMARTI NURSERY SCHOOL	500	400,000
15	ILBAAN NURSERY SCHOOL	500	205,000
16	ENARAMATISHOREKI PRIMA	500	500,000
17	NAROOOSURA SEC. SCHOOL	500	450,000
18	ENENGETIA SECONDARY SCH	500	290,800
19	ENTIAPIRI PRIMARY SCHOOL	500	300,000
20	INCHAISHI PRIMARY SCHOOL	500	300,000
21	OLDERKESI PRIMARY SCHOO	500	400,000
22	SAKUTIEK PRIMARY SCHOOL	500	150,000
23	ENTIKI PRIMARY SCHOOL	500	150,000
24	NGOSWUANI PRIMARY SCHO	500	900,000
25	ILKEEK ARE PRIMARY SCHOO	500	300,000
26	PURKO SEC. SCHOOL	500	860,000
27	NKIMPA PRIMARY SCHOOL	500	400,000
28	NTUKA PRIMARY SCHOOL	500	200,000
29	ST. ANTHONY'S SEC. SCHOOL	500	150,000
30	ILKERIN PRIMARY SCHOOL	500	390,800
31	OLKINYEI PRIMARY SCHOOL	500	1,100,000
32	NAIRAGIE ENKARE DEB PRIM	500	200,000
33	COUNTY MODEL SCHOOL	500	28,165,241
34	OLCHORRO SEC. SCHOOL	500	490,800
35	OLOKURTO SEC. SCHOOL	500	400,000
36	MARINWA GIRLS SEC. SCHOO	500	400,000
37	EKARE NAIROWUA GIRLS SE	500	321,000
38	ENAIBELIBEL PRIMARY SCHO	500	177,000
39	MORIJO PRIMARY SCHOOL	500	496,933
40	OLMEKENYU SECONDARY SC	500	763,333
41	NAIKARRA PRIMARY SCHOO	500	500,000
42	EOR EKULE PRIMARY SCHOO	500	700,000
43	OLPUSIMORU SEC. SCHOOL	500	500,000
44	ENOOMBARBALI PRIMARY S	500	190,800
45	NKINEJI PRIMARY SCHOOL	500	778,000
46	INKILONKOSI WATER PROJEC	900	490,800
47	ENKORIKA OSILIGI IRRIGATI	900	490,800
48	COUNTY TEA ESTATE	999	2,000,000

<b>LA Sub - Total</b>	<b>50,908,707</b>
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<b>LA Code</b>	<b>606</b>
<b>LA Name</b>	<b>Narok Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	Preparation of Valuation Roll	100	0
2	Cess Roadworks	400	2,395,525
3	Opening of Road-Naisuya Osonkor	400	0
4	Roadworks-Township	400	2,822,573
5	Construction of Classroom-Entepes	500	376,233
6	Construction of classrooms Lenana	500	1,106,103
7	Construction of Classroom-Nkareta	500	0
8	Construction of Classroom-Nchrra	500	0
9	Construction of Classroom-Masiko	500	295,970
10	Construction of Classroom-Pulung	500	0
11	Construction of Classroom-Eroret,	500	0
12	Construction of Classroom-Ilmasha	500	0
13	Construction of Classroom-St. pete	500	0
14	Rehabilitation of stadium	700	316,058
15	Construction of Town hall- Towns	700	0
16	Drilling of Bore Hole-Katakala, ole	900	0
17	FY 2006/07 projects	999	1,818,809
<b>LA Sub - Total</b>			<b>9,131,271</b>

<b>LA Code</b>	<b>616</b>
<b>LA Name</b>	<b>Nyahururu Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	VALUATION ROLL	100	4,028,680
2	STRATEGIC PLAN	100	63,800
3	COMPUTERS AND INSTALLAT	350	1,489,634
4	SHARP ROAD	400	30,889
5	MACHARIA ROAD	400	284,303
6	ROAD MURRAMING	400	571,878
7	GRADING OF ROADS	400	553,522
8	MARIAKANI PRIMARY SCHOO	500	102,496
9	BISHOP PAYARO SEC. SCHOO	500	207,764
10	KIANDEGE PRIMARY SCHOOL	500	133,674
11	MAINA VOCATONAL CENTRE	500	255,527
12	MUTHAIGA POLICE POST	999	153,941
<b>LA Sub - Total</b>			<b>7,876,108</b>

<b>LA Code</b>	<b>621</b>
<b>LA Name</b>	<b>Nyamache Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	PLANNING FEE	100	215,010
2	COSULTANCY	100	858,000
3	VALUATION ROLL	100	1,102,245
4	STRATEGIC PLAN	100	647,255

1	Baseline survey	100	230,000
2	Strategic Plan Development	100	90,000
3	Environmental impact Ass. EU.	100	70,000
4	Purchas of Tractor/Trailer	350	2,755,000
5	Rural Access Raods	400	1,225,780
6	Spring Water protection	900	35,500
<b>LA Sub - Total</b>			<b>4,406,280</b>

<b>LA Code</b>	<b>626</b>
<b>LA Name</b>	<b>Nyamarambe Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	TOWN HALL	200	248,250
2	OFFICE EXTENTION	200	50,180
3	DISPENSARIES	240	160,000
4	RIOSIRI MARKET SHEDS	260	900,000
5	ROADS IMPROVEMENT (RMLF	400	0
6	ROADS IMPROVEMENT	400	74,250
7	PUBLIC TOILET	900	0
8	WATER SPRINGS	900	300,000
<b>LA Sub - Total</b>			<b>1,732,680</b>

<b>LA Code</b>	<b>631</b>
<b>LA Name</b>	<b>Nyambene County Council</b>

No	Project Title	Proj. Type	TOTAL
1	Office Construction	200	2,221,023
2	HIV & AIDS	240	1,374,266
3	Market murraming & Santitation	260	2,657,132
4	Planning and fencing of markets	260	790,048
5	Maintenance of plants & equipmen	300	2,133,545
6	Computer networking & Internet	350	367,000
7	Purchase of motor vehicle	350	5,102,240
8	Road grading & Murraming	400	4,861,818
9	School Bursaries	500	5,837,093
10	Water distribution	900	2,405,212
11	Environmental conservation	999	1,222,448
<b>LA Sub - Total</b>			<b>28,971,825</b>

<b>LA Code</b>	<b>636</b>
<b>LA Name</b>	<b>Nyamira County Council</b>

No	Project Title	Proj. Type	TOTAL
1	PLANNING FEE	100	215,010
2	COSULTANCY	100	858,000
3	VALUATION ROLL	100	1,102,245
4	STRATEGIC PLAN	100	647,255

5	COUNTY HALL CONSTRUCTION	200	5,083,746
6	NYANGENA DISPENSARY	240	408,027
7	KEROBO DISPENSARY	240	404,302
8	IGENA HAMBIE DISPENSARY	240	39,200
9	GEKANO H/CENTRE	240	272,727
10	KERUMBI DISPENSARY	240	506,790
11	NYANGWE LA DISPENSARY	240	420,104
12	BOBARACHO DISPENSARY	240	354,532
13	ITIBO DISPENSARY	240	97,960
14	ERONGE DISPENSARY	240	656,422
15	MIRUKA MARKET R/HABITAT	260	238,590
16	NYAMBAMBO MARKET	260	2,659,059
17	IKONGE MKT BACK STREET	260	118,100
18	TING'A MKT BACK STREET M	260	115,600
19	MIRUKA MKT BACK STREET	260	20,600
20	COMPUTERIZATION	300	2,212,600
21	CHEPLAI BACK STREET	100	774,400
22	MAGWAGWA BACK STREET	400	1,113,200
23	MOSOBE II BACK STREET	400	160,037
24	GESIMA BACK STREET	400	1,113,200
25	MEKENENE BRIDGE	400	104,100
26	ROADS MAINTENANCE	400	2,119,050
27	GESIMA BRIDGE	400	415,379
28	MOKOMONI BACK STREET	400	991,000
29	EGLTUBI SECONDARY SCHOOL	500	250,200
30	KIRIMA YOUTH POLYTECHNIC	500	155,500
31	SPRINGS PROTECTION	900	875,731
32	EKERENYO MORTUARY	999	416,384
<b>LA Sub - Total</b>			<b>24,919,050</b>

**LA Code 641**

**LA Name Nyamira Town Council**

No	Project Title	Proj. Type	TOTAL
1	TOWN HALL	200	804,310
<b>LA Sub - Total</b>			<b>804,310</b>

**LA Code 646**

**LA Name Nyandarua County Council**

No	Project Title	Proj. Type	TOTAL
1	SERVICE CHARTER	100	265,600
2	STAFF TRAINING	100	1,358,304
3	MONITORING/EVALUATION	100	860,017
4	NDARAGWA DIVISIONAL OFF	200	200,000
5	BAARI DISPENSARY	240	506,190
6	BAMBOO DISPENSARY	240	400,000
7	MUNYAKA DISPENSARY	240	200,000
8	LERESHWI DISPENSARY	240	214,100

9	KAMUCHEGE DISPENSARY	240	900,000
10	GIHABAI DISPENSARY	240	250,400
11	HUHOINI DISPENSARY	240	942,500
12	KWA HARAKA MARKET	260	48,000
13	NDARAGWA MARKET REPAIR	260	49,100
14	LIGHTING MAGUMU MARKET	260	118,694
15	SOKO MJINGA MARKET	260	200,000
16	STANDING GENERATOR	300	519,992
17	VACUUM PUMP - EXHAUSTER	350	677,000
18	PICKUP 4*4	350	2,652,070
19	COMPUTERIZATION	350	608,320
20	GICHUGA-NANDARASI-KARI	400	600,000
21	NGORIKA - KANJUURI - KANG'	400	400,000
22	NDARASHA- MFINI-THINDIR	400	300,000
23	ROAD GRADING	400	3,463,343
24	TURASHA KIBAU ROAD	400	600,000
25	KIAMBOGO PRIMARY	500	150,000
26	KAROROHA PRIMARY SCHOOL	500	60,000
27	GETA POLYTECHNIC	500	499,770
28	DONATION-NYANDARUA INS	500	500,000
29	OLJORO OROK SEC. DINING H	500	850,000
30	KWA NJORA SPECIAL CLASS	500	150,000
31	ITONYERO PRIMARY	500	300,000
32	NGARI PRIMARY	500	150,000
33	NDUNYU NJIRU HALL	700	198,200
34	KARANGATHA STADIUM	700	350,000
35	KWA NJOYA BRIDGE	800	45,350
36	GATUIKIRI BRIDGE	800	52,250
37	SILIBWEI BUS PARK	800	206,380
38	KAIMBA BRIDGE	800	25,450
39	GATIMU WATER PROJECT	900	450,000
40	CHUMA WATER PROJECT	900	498,500
41	KIRITTA WATER PROJECT	900	400,000
42	PONDO-KWA HANJI DAM	900	437,000
43	FLY - OVER BUS PARK AND I	900	600,850
44	NDARAGWA BUS PARK AND	900	83,000
45	MILANGINE BUS PARK AND I	900	197,580
46	OPERATIONALIZATION NYAN	900	435,271
47	MURUNGARU PUBLIC TOILET	900	80,000
48	AI SERVICES-MAGUMU & KIP	999	112,330
49	MALEWA CHIEF'S CAMP	999	100,000
50	LAND PURCHASE -NDUNYUN	999	120,800
<b>LA Sub - Total</b>			<b>23,386,361</b>

**LA Code 651**

**LA Name Nyando County Council**

No	Project Title	Proj. Type	TOTAL
1	STRATEGIC PLAN CONSULTA	100	1,200,000
2	COUNTY CHAMBERS & OFFIC	200	3,010,000
3	ELECTRICITY INSTALL. NYAN	230	8,500

4	MATERNITY WING EXTEN. S.	240	0
5	MATERNITY WING EXTENSIO	240	0
6	MATERNITY WING EXTENSIO	240	329.200
7	HEALTH CENTRE EXTEN. N. N	240	404.915
8	HEALTH CENTRE EXTENSION	240	100.000
9	MOTOR BIKES 3 NO.	350	253.800
10	COMMUNITY CENTRE NYAL	500	120.000
11	COMMUNITY CENTRE N.E. NY	500	210.316
12	CONSTR. OF CLASSROOM KO	500	274.000
13	AWASI BUSPARK MURRAMIN	500	1.165.400
14	COMMUNITY CENTRE EAST N	500	522.160
15	LABORATORY CONSTR. THUR	500	60.000
16	COMMUNITY CENTRE. S.NY	500	410.501
17	PIPED WATER EXTENSION M	900	264.340
18	MASOGO MARKET PIT LATRE	900	214.000
19	PIPED WATER EXTENSION SIG	900	413.000
20	WATER TANKS INSTALLATIO	900	495.600
21	SINKING BOREHOLE N.E. KA	900	85.000
22	SINKING BOREHOLE AT PAP-	900	140.000
23	LABORATORY WATER TANK	900	251.850
24	SINKING BOREHOLE OMBEYI	900	129.600
25	CONSTR. OF DRIFT BWANDA	999	140.000
<b>LA Sub - Total</b>			<b>10,202,182</b>

<b>LA Code</b>	<b>656</b>
<b>LA Name</b>	<b>Nyansiongo Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	OFFICE BLOCK CONSTRUCTI	200	394.159
2	NYANDUCH II HEALTH CENT	240	150.000
3	RIBAITA TEA BUYING CENTR	260	48.000
4	ROADS WORK	400	2.035.165
5	ENSAKIA WATER PROJECT	900	60.000
6	SIX WATER SPRINGS	900	155.000
7	THREE CATTLE DIPS	999	200.000
<b>LA Sub - Total</b>			<b>3,042,324</b>

<b>LA Code</b>	<b>661</b>
<b>LA Name</b>	<b>Nyeri County Council</b>

No	Project Title	Proj. Type	TOTAL
1	Hire of Offices in 31 Wards	100	1.316.440
2	NEMA Audit Fees	100	12.000
3	Thunguma Childrens' Rehabilitio	200	300.000
4	Police Post	200	486.830
5	Electrification	230	512.558
6	HIV/AIDS Supportive Programmes	240	2.408.008
7	HIV/AIDS Projects	240	194.245
8	Health Centres Projects	240	2.464.365

9	Renovation of Rental House - Mwe	255	35.966
10	Upgrading of Shopping Centres	260	2.332
11	Stock Markets Improvements	260	9.800
12	Market Rehabilitation	260	2.172.293
13	Thaara Market Compensation	260	259.888
14	Market	260	446.910
15	Tea Buying Centre	260	940
16	Computerlization	300	1.927.334
17	Hire Purchase Lorry	350	1.911.360
18	Rehabilitation of Heavy Vehicles	350	59.072
19	Purchase of Civic Vehicle	350	0
20	Ward Murraming	400	7.480.364
21	Bridges repairs	400	660.854
22	Culverts	400	23.050
23	School Projects	500	4.553.585
24	Social Hall	500	434.516
25	Bus Parks Murraming	500	376.710
26	Rehabilitation of Slaughter Houses	600	31.793
27	Refuse Chambers	605	360.200
28	Play ground	700	514.648
29	Water Projects - Public	900	1.251.837
30	Water Project - Council	900	1.361.800
31	Cattle Dips repairs	999	1.411.303
32	Youth & Women groups project	999	669.067
33	Re-location	999	3.058.557
34	Cess Project	999	77.268
<b>LA Sub - Total</b>			<b>36,785,893</b>

<b>LA Code</b>	<b>667</b>
<b>LA Name</b>	<b>Nyeri Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	LADP / LASDAP PREPERATION	100	0
2	Council staff trainig	100	863.855
3	Electrification	230	204.595
4	Rehabillitation of council houses	255	302.718
5	Computerisation	300	354.476
6	Purchase of administrative vehicle	350	0
7	Roads repair	400	0
8	Grading & Murraming	400	11.371.192
9	Storm Water Drainage	900	2.255.246
10	Bursaries	999	0
11	Kamukunji fencing	999	167.924
<b>LA Sub - Total</b>			<b>15,520,006</b>

<b>LA Code</b>	<b>671</b>
<b>LA Name</b>	<b>Nzoia County Council</b>

No	Project Title	Proj. Type	TOTAL
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1	Council valuation roll	100	4,500,000
2	Fencing of council compound	200	1,000,000
3	Construction of Health Centres	240	496,676
4	Planning of market centres	260	4,815,626
5	Kimini market stalls	260	5,009,790
6	Purchase of motorcycle	350	0
7	Construction of Classroom	500	10,334,822
8	Construction of culverts Bridges	500	2,290,768
9	water Springs	900	1,889,125
<b>LA Sub - Total</b>			<b>30,336,807</b>

<b>LA Code</b>		<b>676</b>	
<b>LA Name</b>		<b>Ogembo Town Council</b>	
No	Project Title	Proj. Type	TOTAL
1	street lighting	230	243,752
2	Ass. To Mosora Dispensary phase	240	240,800
3	Ass. To Getare Dispensary	240	151,280
4	Ass. To Mosora Dispensary	240	150,000
5	provision of market sheds	260	42,000
6	purchase of a computer	300	73,000
7	Road mantainance	400	3,447,789
8	Water springs protection	900	102,180
9	construction of public toilets	900	0
10	Beatification of Ogembo Town	999	101,899
<b>LA Sub - Total</b>			<b>4,552,700</b>

<b>LA Code</b>		<b>681</b>	
<b>LA Name</b>		<b>Oi'Kalou Town Council</b>	
No	Project Title	Proj. Type	TOTAL
1	KAIMBAGA MARTENITY	240	329,323
2	CAPTAIN HEALTH CENTRE	240	307,160
3	RURII HEALTH CENTRE	240	224,100
4	LOAN FOR PURCHASE OF TIPP	350	2,160,000
5	MUGATIHIKA PRIMARY SCHIO	500	200,000
6	MUKAMAGA SECONDARY SC	500	122,209
7	HUHO-INI NPRIMARY SCHOO	500	212,257
8	MIHUTI SECONDARY SCHOOL	500	166,234
9	KAHIA NURSERY SCHOOL	500	63,070
10	SILANGA SECONDARY SCHO	500	196,150
11	NDUTA NURSERY SCHOOL	500	59,200
12	KAGAA WATER PROJECT	900	146,810
13	MWIRERI WATER PROJECT	900	100,500
14	MUNYEKI WATER PROJECT	900	199,930
15	SILANGA CATTLE DIP	999	49,750
16	GICHUNGO POLICE POST	999	49,400
17	WAHOME CATTLE DIP	999	50,000
18	MEJA CATTLE DIP	999	49,750

<b>LA Sub - Total</b>	<b>4,685,843</b>
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<b>LA Code</b>		<b>686</b>	
<b>LA Name</b>		<b>Olkejuado County Council</b>	
No	Project Title	Proj. Type	TOTAL
1	COUNCIL OFFICES ADD	200	3,500,000
2	MOTO VEHICLES 2BY (4 BY 4)	350	5,438,000
3	ROADS	400	1,000,000
4	OLOOSURUTIA PRI.SCHOOL	500	800,000
5	ILLOSHON BOREHOLE	900	254,100
6	LESOIT BOREHOLE	900	2,000,000
7	MOSIRO B/HOLE REH/OLOKE	900	1,417,290
8	EMAROROI BOREHOLE	900	1,732,794
9	INKUKUON BOREHOLE	900	1,393,050
10	ILTULETA BOREHOLE	900	1,029,106
11	NOOMPALA BOREHOLE	900	660,450
12	TOROSEI BOREHOLE NEW US	900	1,045,121
13	OLOOLAINYAMOK PIPELINE	900	143,500
14	DEMO FARM B.HOLE ADD	900	763,980
<b>LA Sub - Total</b>			<b>21,177,391</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 Costs	100	84,237
2	Street Lights	230	96,321
3	Kiangari Road	400	269,800
4	Kiguti road	400	5,250
5	Dump site Road	400	206,480
6	C.B.D Roads	400	108,348
7	Nduyi Market Road	400	740,668
8	Back Street I	400	11,111
9	Mutitu Road	400	354,835
10	Jeep Truck Road	400	879,450
11	Murimi Road	400	435,640
12	Nyingi Road	400	947,250
13	Ruthiru Road	400	51,195
14	Gatugi Coffee Factory Road	400	37,170
15	Gataro Road	400	52,536
<b>LA Sub - Total</b>			<b>4,280,291</b>

<b>LA Code</b>		<b>696</b>	
<b>LA Name</b>		<b>Oyugis Town Council</b>	
No	Project Title	Proj. Type	TOTAL

1	ABSTRACT OF ACCUNTS	100	250,000
2	FENCING OF TOWN HALL	200	300,000
3	TOWN HALL COMPLETION	200	500,000
4	STREET LIGHT EXPANSION	230	1,000,000
5	MARKET OFFICE	260	250,000
6	ROADS & BRIDGES	400	2,847,392
7	ROADS	400	0
8	SCHOOL DESKS	500	750,000
9	DUST BINS	605	300,000
10	WATER SPRING PROTECTION	900	1,100,000
11	BURSARY	999	500,000
<b>LA Sub - Total</b>			<b>7,797,392</b>

<b>LA Code</b>	<b>701</b>
<b>LA Name</b>	<b>Pokot County Council</b>

No	Project Title	Proj. Type	TOTAL
1	CHEMOTONG DISPENSARY	240	500,000
2	MOKOYON DISPENSARY	240	300,000
3	KRESWO COMMUNITY DISPE	240	400,000
4	KONYAO DISPENSARY	240	400,000
5	WONYOI COMMUNITY DISPE	240	250,000
6	MASOL DISPENSARY	240	500,000
7	NYANGAITA DISPENSARY	240	800,000
8	TAMKAL DISPENSARY	240	600,000
9	KITOMWONY ROAD CONSTR	400	300,000
10	CHEPCHIKAR-KERELWA ROA	400	103,650
11	WAKOR KOKWO-TENDWO RO	400	200,000
12	CHEPKONO-KIPAT ROAD	400	300,000
13	ST TERESA'S GIRLS SEC. LAB	500	500,000
14	KOKWO-KOCHIY P. SCHOOLC	500	300,000
15	KAMURKUTWO P. SCHOOL L	500	200,000
16	SEBIT P. SCHOOL DORMITOR	500	500,000
17	TIYNEI PRIMARY SCHOOL CL	500	600,000
18	LOMUT BOYS SEC. SCHOOL	500	600,000
19	KARENTER SEC. SCHOOL	500	300,000
20	CHESALA YOUTH POLYTECH	500	600,000
21	WAKOR P. SCHOOL G. DORMI	500	500,000
22	LOSAM P. SCHOOL DORMITO	500	500,000
23	CHESTA GIRLS SEC. SCHOOL	500	104,482
24	CHEMOROROCH P. SCHOOL C	500	600,000
25	CHEPKALIANG P. SCHOOL	500	250,000
26	KARENTER SEC. SCHOOL	500	200,000
27	KERINGET P. SCHOOL FIELD	500	300,000
28	ORTUM BOYS SEC. SCHOOL	500	300,000
29	SEKERR WATER PROJECT	900	400,000
30	KARKEYAN SUB-SERVICE DA	900	500,000
31	MURUNY CHEPARERIA WATE	900	1,000,000
32	KARAMERI BOREHOLE REPAI	900	300,000
33	SAMAKIN CATTLE DIP	999	400,000
34	LOMUT ANTIMALIRIAL	999	400,000

35	COMPLETION OF STALLED PR	999	691,868
<b>LA Sub - Total</b>			<b>14,700,000</b>

<b>LA Code</b>	<b>706</b>
<b>LA Name</b>	<b>Port Victoria Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	ROAD MAINTAINANCE (KRB-	400	950,000
2	CONSTRUCTION OF CLASSRO	500	450,000
3	CONSTRUCTION OF CLASSRO	500	400,000
4	CONSTRUCTION OF WATER T	900	400,000
5	PURCHASE OF LAND (PLAYG	999	350,000
<b>LA Sub - Total</b>			<b>2,550,000</b>

<b>LA Code</b>	<b>711</b>
<b>LA Name</b>	<b>Rachuonyo County Council</b>

No	Project Title	Proj. Type	TOTAL
1	Valuation of Council Assets	100	43,465
2	Construction of Ward Offices	200	1,300,000
3	Complition of Head Office Block	200	626,244
4	Pala Dispensary (KABONDO)	240	322,618
5	Preparation of Market Plan	260	669,600
6	Nyagowa Dol Road	400	500,000
7	Kandegwa Girls Sec.School Classr	500	188,000
8	Construction of public toilet	900	621,500
9	Other projects	999	371,950
<b>LA Sub - Total</b>			<b>4,643,377</b>

<b>LA Code</b>	<b>716</b>
<b>LA Name</b>	<b>Rongo Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	Supply of Ellectricity to 3 Primary	230	347,000
2	Construction of Riana Dispensary	240	150,000
3	Automation	300	815,000
4	Purchase of Asaloon Car	350	1,450,000
5	Grading of Andingo -Uriri Road	400	0
6	Construction of Aclass room(Oku	500	310,000
7	Protection of Spring Water at Koya	900	276,019
<b>LA Sub - Total</b>			<b>3,348,019</b>

**LA Code 721**  
**LA Name Ruiru Municipal Council**

No	Project Title	Proj. Type	TOTAL
1	STRATEGIC PLANNING	100	175,096
2	OFFICE ELECTRIFICATION	200	18,000
3	ELECTRICITY SUPPLY	230	32,480
4	CONST. OF CLINIC-GITHURAI	240	816,776
5	CONST. OF CLINIC-MURIIRA	240	2,152,461
6	CONST. OF CLINIC-GIOTHUA	240	1,997,852
7	CONST. OF RUIRU MARKET FL	260	7,235,073
8	GRADING OF KAHAWA SUKA	400	464,000
9	MAINTAINANCE OF GITHURA	400	1,244,658
10	OPENING OF ZONE T ROAD	400	1,860,000
11	CONST. OF CLASSROOM K SU	500	890,908
12	CONST. OF CLASSROOM GITH	500	811,720
13	CONST. OF CLASSROOM GITO	500	1,427,265
14	CONST. OF CLASSROOMS-GA	500	355,010
15	CONST. OF CLASSROOM MURE	500	1,006,457
16	CONST. OF CULVERT BRIDGE	800	341,578
17	GIKUMARI BRIDGE	800	9,850
18	DRAINAGE IMPROVEMENT GI	900	30,000
19	CONST. OF PIT LA FRINES-GI	900	21,000
20	WATER SUPPLY PROJECTS	900	292,000
<b>LA Sub - Total</b>			<b>21,182,184</b>

6	KITHUNGUTHIA DISP.(MATER	240	145,625
7	OFFICE FURNITURE PROCURE	300	50,000
8	KATHURIRI PRI. SCH.(MATERI	500	78,600
9	GATINDA PRI. SCH.(MATERIA	500	70,800
10	S.A KYENI SEC. SCH.(MATERI	500	79,800
11	GIKUURI S.A. SEC. SCH.(LAB.	500	100,000
12	MATURURI PRI. SCH.(MATERI	500	26,400
13	KAVURU PRI. SCH.(MATERIAL	500	100,000
14	UGWERI SEC. SCH.(MATERIAL	500	200,000
15	NYAGAARI SEC. SCH.(MATERI	500	14,400
16	late disbursement of I.ATF Funds	999	0
17	been done during the FY 2008/09 d	999	0
18	NB: Most of the above capital proj	999	0
<b>LA Sub - Total</b>			<b>1,196,605</b>

**LA Code 736**  
**LA Name Sagana Town Council**

No	Project Title	Proj. Type	TOTAL
1	EXTENSION OF OFFICE	200	387,729
2	EXTENSION OF OFFICE	200	387,729
3	BUS PARK TOILETS / SEPTIC	900	203,630
4	BUS PARK TOILETS/SEPTIC	900	203,630
<b>LA Sub - Total</b>			<b>1,182,718</b>

**LA Code 726**  
**LA Name Rumuruti Town Council**

No	Project Title	Proj. Type	TOTAL
1	TOWN HALL CONSTRUCTION	200	549,431
2	SOCIAL HGALL RENOVATION	200	170,216
3	MARKET/BUSPARK/AUCTION	260	214,404
4	OFFICE EQUIPMENT	300	548,391
5	ROADS MAINTENANCE	400	302,800
6	EXHAUSTER	900	1,000,000
7	PURCHASE OF WATER MEIER	900	391,260
<b>LA Sub - Total</b>			<b>3,176,502</b>

**LA Code 741**  
**LA Name Samburu County Council**

No	Project Title	Proj. Type	TOTAL
1	Completion of Poro Martenity	240	800,000
2	Construction of Martenity Ward	240	800,000
3	Construction of Teachers Houses	255	1,900,000
4	Grants t Secondary Schools	500	2,200,000
5	Completion of Nomboroi Primary	500	350,000
6	Construction of 5 Dormitories	500	2,900,000
7	Renovation of one class	500	350,000
8	Construction of 2 Dispensaries	500	2,500,000
9	Construction of 10 Classrooms	500	3,830,377
10	Construction of Wamba Slaughter	600	1,508,100
11	Purchase of an exhauster Pump	605	600,000
12	Drilling of 4 Boreholes	900	6,000,000
<b>LA Sub - Total</b>			<b>23,738,477</b>

**LA Code 731**  
**LA Name Runyenjes Municipal Council**

No	Project Title	Proj. Type	TOTAL
1	BUS PARK OFFICE(CONSTRUC	200	168,000
2	KANDURI DISPENSARY(MATE	240	30,000
3	RUKURIRI DISP. (MATERIALS	240	39,600
4	UGWERI DISPENSARY(ELECT	240	21,980
5	GITARE MAT. WING (MATERI	240	71,400

**LA Code 746**  
**LA Name Siaya County Council**

No	Project Title	Proj. Type	TOTAL
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1	AKALA HEALTH CENTRE	240	67,000
2	KAMBARE DISPENSARY	240	43,000
3	BORO DISPENSARY	240	350,000
4	RAMULA HEALTH CENTRE	240	150,000
5	NYADHI NYAMRERWA DISPE	240	75,000
6	ONDING DISPENSARY	240	120,000
7	RABAR HEALTH CENTRE	240	20,000
8	COMPUTERIZATION	300	2,140,000
9	HEAVY PLANT & M. TIPPER	350	3,900,000
10	NYAGULU SECONDARY SCHO	500	25,000
11	URADI PRIMARY SCHOOL	500	100,000
12	NYASITA PRIMARY SCHOOL	500	100,000
13	KALKADA PRIMARY SCHOOL	500	50,000
14	ULAWE APATE PRIMARY SCH	500	50,000
15	KALENYUOK PRIMARY	500	70,000
16	UTHANYA PRIMARY SCHOOL	500	37,000
17	ONYINYORE PRIMARY SCHO	500	25,000
18	MAHOLA PRIMARY SCHOOL	500	50,000
19	UNYOLO PRIMARY SCHOOL	500	100,000
20	W. UGENYA YOUTH POLYTHE	500	784,335
21	KUDHO PRIMARY SCHOOL	500	25,000
22	RAPOGI PRIMARY SCHOOL	500	200,000
23	GENDRO PRIMARY SCHOOL	500	87,500
24	NYADHI PRIMARY SCHOOL	500	75,000
25	PALPAL PRIMARY SCHOOL	500	175,000
26	KAMBARE SECONDARY SCHO	500	150,000
27	DIBUOR PRIMARY SCHOOL	500	50,000
28	SEGERE SECONDARY SCHOO	500	100,000
29	KONYA SECONDARY SCHOO	500	202,000
30	UHANDO PRIMARY SCHOOL	500	110,000
31	SIDUNDO PRIMARY SCHOOL	500	66,660
32	OJWACHI PRIMARY SCHOOL	500	17,000
33	UWASI PRIMARY SCHOOL	500	50,000
34	NYANGAU PRIMARY SCHOOL	500	50,000
35	GORO PRIMARY SCHOOL	500	12,500
36	RABUOR PRIMARY SCHOOL	500	100,000
37	SIHAYI SECONDARY SCHOOL	500	100,000
38	SIRONGO PRIMARY SCHOOL	500	175,000
39	MALOMBA SECONDARY SCH	500	121,800
40	KAYEKO CATTLE DIP	999	64,000
<b>LA Sub - Total</b>			<b>10,187,795</b>

<b>LA Code</b>	<b>751</b>		
<b>LA Name</b>	<b>Siaya Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	COUNCIL PREMISE CONSTRU	200	1,400,000
2	CONSTRUCTION OF BRIDGE	400	45,000
3	SCHOOLS REHAB. E .W. & C.	500	2,000,000
4	REHABILITATION OF AHINDI	999	100,000

<b>LA Sub - Total</b>	<b>3,545,000</b>
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<b>LA Code</b>	<b>761</b>		
<b>LA Name</b>	<b>Sotik Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Monitoring & Evaluation	100	320,000
2	Office Extension	200	346,546
3	Access Roads	400	244,450
4	Nursery School- Kaplong	500	0
5	Nursery School- Chebongi	500	13,050
6	School Construction - Kapcholyo	500	10,000
7	Sotik Tea Secondary Shool	500	40,000
8	School construction- Sotik	500	0
9	School construction-Kimase	500	0
10	Foot Bridge - Kiptapsir	800	15,000
11	Water Supply - Chakoror	900	44,140
12	Water Supply-Yaganek	900	25,960
13	Water Supply - Mogoiywek	900	0
14	Water Supply - Chebilat	900	0
<b>LA Sub - Total</b>			<b>1,059,146</b>

<b>LA Code</b>	<b>766</b>		
<b>LA Name</b>	<b>Suba County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Survey	100	383,527
2	Council Charters	100	632,760
3	Office Extension	200	1,097,228
4	Nyandiwa Market Land	260	200,000
5	Computerisation	300	140,000
6	Tipper	350	6,092,000
7	Double Cabin	350	3,013,836
8	Sindo RoadS/Drainage	400	1,143,800
9	Nyandiwa Road	400	14,650
10	Kipasi/Kisaka Road	400	306,000
11	Katonga/Wiga/Kayogo Road	400	256,000
12	Lwanda-Dunga Road	400	200,400
13	Kaisao Ogando Road	400	10,000
14	Osiri-Kasongo Road	400	705,600
15	Kaisao-Ogando	400	372,110
16	Social Services	700	274,350
17	Office Toilets	900	37,900
18	Sindo Pit Latrine	900	51,249
19	Kakyone Pit Latrine	900	60,230
20	Kopala Spring Water	900	81,200
21	Nyandiwa Pit Latrine	900	53,000
<b>LA Sub - Total</b>			<b>15,125,840</b>

<b>LA Code</b>	<b>771</b>		
<b>LA Name</b>	<b>Suneka Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Amani- Riomache Road	400	250,000
2	Ekiendege-Itibo Road	400	100,000
3	Bitare/ Bwoga Road	400	232,400
4	Nyangiti Feeder Roads	400	450,000
5	Ekiendege- Nyambunwa Road	400	100,000
6	Ritoke- Riagori Road	400	100,000
7	Kioge- Riyabo Road	400	100,000
8	Riyabo- Riomanyi Road	400	100,000
9	Riambiri- Gesonso Road	400	22,320
10	Nyang'iti Road	400	200,800
11	Iruma/ Kiamaoncha Road	400	618,315
12	Botoro Bridge/Riamarube	400	146,400
13	suneka By-pass	400	287,200
14	Suneka- Kimenda Road	400	280,000
15	St. Peter's House of Water	900	162,200
16	Riamina Water Spring	900	467,400
<b>LA Sub - Total</b>			<b>3,617,035</b>

<b>LA Code</b>	<b>776</b>		
<b>LA Name</b>	<b>Tabaka Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Town Hall - Long Term	200	270,000
2	Bokimai Dispensary	240	8,000
3	Riasangae - Sae - Nyango	400	299,880
4	Getare - Bokimai - Egetonto Rd.	400	217,380
5	Rionsase - Riabuya Rd.	400	301,982
6	Nyachenge Poly - Nyabigege Mkt.	400	10,000
7	Itabago Water Spring	900	5,000
8	Riobai Water Spring	900	20,000
<b>LA Sub - Total</b>			<b>1,132,242</b>

<b>LA Code</b>	<b>781</b>		
<b>LA Name</b>	<b>aita / Taveta County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	livestock auvction ring	260	565,572
2	Mlamba maghor road	400	441,863
3	Bondeni pre -shool	500	0
4	maungu lorry park	800	9,360,437
5	mwasima nuru water project	900	1,011,065
6	Milk coling plant	999	0

<b>LA Sub - Total</b>	<b>11,378,937</b>
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<b>LA Code</b>	<b>786</b>		
<b>LA Name</b>	<b>Tana River County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Garsen divisional office	200	1,178,725
2	Tipper lorry	350	5,390,000
3	UUF101 COUNTY COUNCIL /L	400	253,848
4	Marembo pry. Sch	500	501,550
5	Wachakone pry sch	500	339,962
6	Koticha pry sch	500	347,450
7	Arap moi Domitory	500	330,121
8	Admin block Kibusu pry.	500	15,000
9	Sabukie pry sch	500	190,000
10	Bohoni pry sch	500	571,784
11	Bwoka pry sch	500	320,095
12	Kitere pry. Sch	500	347,420
13	Tune prt sch	500	320,020
14	Vukoni pry sch	500	320,616
15	Garsen slaughter house	600	186,530
16	Bangale water trough	900	323,471
17	Hosingo water trough	900	124,150
18	Mkomani cattle crush	999	491,490
19	Kone Assa Cattle crush	999	390,000
<b>LA Sub - Total</b>			<b>11,942,232</b>

<b>LA Code</b>	<b>791</b>		
<b>LA Name</b>	<b>Taveta Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Informal Settlement	100	0
2	Town Hall	200	1,444,255
3	Mata Dispensary	240	438,759
4	Rental Houses	255	0
5	Rehabilitation of market	260	505,003
6	Purchase of furniture	300	279,691
7	Rehabilitation of motor bikes	350	0
8	Self Tipping Trailer	350	375,520
9	Ngutini-Marodo Access Road	400	727,142
10	Openiing of roads-Bura Ndogo	400	1,090,384
11	Completion of pre/primary schools	500	607,811
12	Lerukenge water project	900	100,000
13	Beautification of public Garden	999	97,350
14	Mboghoni Police post	999	289,336
<b>LA Sub - Total</b>			<b>5,955,251</b>

LA Code	796		
LA Name	Teso County Council		
No	Project Title	Proj. Type	TOTAL
1	Purchase of land for office	200	400,000
2	Improvement of Office	200	68,500
3	Construction of Dispensary(Aboloi	240	302,679
4	Construction of Dispensary(Akiche	240	250,000
5	Construction of Dispensary(Amaas	240	330,254
6	Renovation of Counil Houses	255	0
7	Rehabilitation of Markets	260	64,850
8	Purchase of photocopier	300	0
9	Rehabilitation of Roads	400	4,525,203
10	Construction of Classroom(Kidera)	500	310,000
11	Purchase of land for School( Kake	500	100,000
12	Construction of Classroom(Katakwa	500	150,000
13	Construction of ECD Classroom(ch	500	130,000
14	Construction of Classroom(Kakirie	500	140,000
15	Construction of Classroom(Changa	500	158,000
16	Construction of Classroom(Apokor	500	292,000
17	Construction of ECD Classroom(K	500	129,574
18	Construction of Polytechnic(Amaa	500	8,500
19	Purchase of land for kemodo(final)	500	7,500
20	Construction of ECD Classroom(	500	299,500
21	Construction of Mortuary	999	1,711,992
<b>LA Sub - Total</b>			<b>9,378,552</b>

LA Code	801		
LA Name	Tharaka County Council		
No	Project Title	Proj. Type	TOTAL
1	KATHANGACINI MARKET TOI	260	45,200
2	MARIMANT MARKET TOILET	260	85,000
3	GATUNGA - KARUGUARU RO	400	450,444
4	MARIMANT MARKET ROAD	400	375,760
5	GATUNGA MARKET ROADS	400	185,047
6	MARANATHA - KANYAGA RO	400	450,444
7	MUKOTHIMA KABUABUA RO	400	450,444
8	CHIAKARIGA - MBACHACHA	400	450,444
9	CHIAKARIGA MARKET ROAD	400	457,000
10	TONYA - KASARANI ROAD	400	450,444
11	MWARANGE PRY SCHOOL	500	450,444
12	MWANYANI PRY SCHOOL	500	450,444
13	GAKAUNI PRY SCHOOL	500	450,444
14	NDARUNI PRY SCHOOL	500	450,444
15	GACHAINE PRY SCHOOL	500	450,444
16	IRUMA PRY SCHOOL	500	450,444
<b>LA Sub - Total</b>			<b>6,102,891</b>

LA Code	806		
LA Name	Thika County Council		
No	Project Title	Proj. Type	TOTAL
1	STRATEGIC PLAN	100	89,959
2	OFFICE EXTENSION	200	232,252
3	MUTHUNGUCI UZIMA DISPEN	240	91,923
4	MUTHUNGUCI DISPENSARY	240	26,924
5	NGORONGO HEALTH CENTR	240	185,095
6	NGENDA HEALTH CENTRE 06/	240	222,780
7	MUTHAARA HEALTH CENTRE	240	377,930
8	KIGORO DISPENSARY 06/07	240	204,472
9	GACHIKA DISPENSARY	240	7,780
10	MBUGITI DISPENSARY	240	27,454
11	GATUNGURU DISPENSARY	240	7,780
12	14 FALLS CURIO MARKET	260	2,335,258
13	PURCHASE OF COMPUTERS	300	1,041,363
14	KAHUGUINI ACCESS RIODS	300	4,900
15	PURCHASE OF FURNITURE	300	161,600
16	CIVIC CAR	350	3,959,000
17	GRADING OF ACCESS ROADS	400	1,887,965
18	MIRIMAINI ACCESS ROAD	400	299,715
19	GATANGA ACCESS ROADS	400	4,200
20	GATANGA ACCESS ROADS	400	163,379
21	GITUAMBA ACCESS ROAD	400	299,250
22	KAKUZI ACCESS ROAD	400	16,650
23	NGORONGO KAMWANGI ACC	400	599,450
24	NGENDA ACCESS ROADS	400	4,000
25	ITHANGA ACCESS ROADS 06-/	400	600
26	KAKUZI ACCESS ROADS 06/07	400	297,960
27	MANGU ACCESS ROADS	400	887,063
28	MANGU ACCESS ROAD	400	699,075
29	NDARUGU SECONDARY SCHO	500	27,060
30	ITURU PRIMARY	500	68,200
31	RWEGETHA SECONDARY	500	43,988
32	ATHI PRIMARY	500	71,960
33	MUTUNGURU SECONDARY	500	50,880
34	MUTHURI SECONDARY SCHO	500	8,800
35	ST PAUL HIGH SCHOOL	500	48,785
36	MATUNDA YOUTH POLYTEC	500	62,025
37	GATHIRU SECONDARY SCHO	500	81,872
38	MANGU YOUTH POLYTECHNI	500	6,600
39	IMMACULATE GIRLS HIGH SC	500	298,075
40	MUNYUINI SECONDARY SCH	500	236,530
41	GITHARURU SECONDARY SC	500	64,828
42	GATHANJI SECONDARY SCHO	500	72,875
43	ITHANGA PRIMARY SCHOOL	500	194,260
44	NGATI PRIMARY SCHOOL	500	83,665
45	KIAORA PRIMARY SCHOOL	500	108,460
46	KAMUTUA HIGH SCHOOL 06/0	500	98,477
47	ELIMAMBO PRIMARY	500	96,629
48	UCEKEINI SECONDARY SCHO	500	12,297

49	MBICHI PRIMARY SCHOOL	500	600
50	GITHARURU PRIMARY	500	3.000
51	GACHEGE NURSERY SCHOOL	500	1.000
52	GACHORORO SECONDARY SC	500	27.737
53	KIGIO SECONDARY SCHOOL	500	7.780
54	GATUNGURU SECONDARY	500	7.780
55	STPAUL PRIMARY SCHOOL	500	7.475
56	KALIMONI SPORTS EQUIPME	700	146.145
57	MITEFERO SOCIAL HALL	700	69.000
58	KIHUMBUINI SPORTS EQUIPM	700	77.500
59	KIARUTARA SOCIAL HALL	700	7.780
60	MANGU SPORTS EQUIPMENT	700	71.520
61	SPORTS EQUIPMENT JUJA	700	184.440
62	KIGORO SPORTS EQUIOPMEN	700	79.216
63	ITHANGA FOOTBRIDGES	800	42.600
64	BUS PARK	800	24.540
65	NYACABA BRIDGE	800	220.030
66	KIGORO BUS STAGE 05/*06	800	14.000
67	KIMANDI WANYAGA FOOTBR	800	41.400
68	GATUANYAGA WATER	900	667.767
69	MITUBIRI WATER PROJECT	900	7.780
70	COMMUNITY DEVELOPMENT	999	526
71	MUNYAKA WA KIHU MWIRI	999	31.900
72	14 FALLS	999	252.576
73	STMONICA MITUBIRI	999	13.240
74	MATAARA AP POST	999	6.000
<b>LA Sub - Total</b>			<b>17,885,375</b>

20	Construction of Social Hall at Kiga	700	0
21	Ward office & social Hall at Biash	700	0
22	Rehabilitation of Chania bridge	800	0
23	Construction of Toilets at Kiandutu	900	0
24	Renovation of new sewerage works	900	807.600
25	sewerage ponds embarkment slabs	900	6.398.560
26	Fencing of new sewerage treatment	900	2.436.140
27	Repair of water tank at old water tr	900	365.150
28	Rehabilitation of filter No.2 at old	900	2.254.982
29	Extension of water piping at Nduru	900	280.000
30	Rehabilitation of Makongeni water	900	1.392.580
31	Purchase of generator-Water depart	900	9.503.820
32	Rehabilitation & fencing of Sect.9	900	1.073.960
33	Rehabilitation & fencing of Kimath	900	1.470.200
34	Construction of shelters at Kiandut	999	0
35	Construction of Phase ii of Chathi	999	0
<b>LA Sub - Total</b>			<b>34,250,513</b>

LA Code		816	
LA Name		Trans Mara County Council	
No	Project Title	Proj. Type	TOTAL
1	Construction of office head quarter	200	4.362.393
2	Materials for roads projects	400	1.073.318
<b>LA Sub - Total</b>			<b>5,435,711</b>

LA Code		811	
LA Name		Thika Municipal Council	
No	Project Title	Proj. Type	TOTAL
1	Floodlights at Main Bus Park	230	492.304
2	Electrification of Karibaribi Clinic	230	206.467
3	Construction of heath Clinic -Ndur	240	0
4	Construction of Maternity Clinic -	240	1.172.718
5	Electrification of Moi Market	260	498.000
6	Murraming of Jua Kali ground- Ma	260	0
7	Murraming of road from AP line to	400	358.410
8	Murraming of road from Police pos	400	495.950
9	resent reconstruction along Uhuru	400	1.504.472
10	resent reconstruction along Mama	400	1.222.442
11	Rehabilitation of TAC hall	500	321.436
12	Construction of toilets block for M	500	0
13	Rehabilitation of Bahati Nursery S	500	345.570
14	Procurement of desks Hospital war	500	297.000
15	Construction of ECD classroom Th	500	953.752
16	Construction of Muslim Primary sc	500	399.000
17	Modified dustbins Biashara Ward	605	0
18	Construction of refuse chambers-	605	0
19	Construction of refuse chambers-	605	0

LA Code		821	
LA Name		Turkana County Council	
No	Project Title	Proj. Type	TOTAL
1	276-970-059	999	0
2	276-970-059	999	0
3	276-970-059	999	0
4	276-970-059	999	0
5	276-970-059	999	0
6	276-970-059	999	0
7	276-970-059	999	0
8	276-970-059	999	0
9	276-970-059	999	0
10	276-970-059	999	0
11	276-970-059	999	0
12	276-970-059	999	0
13	276-970-059	999	0
14	276-970-059	999	0
15	276-970-059	999	0
16	276-970-059	999	0
17	276-970-059	999	0
18	276-970-059	999	0
19	276-970-059	999	0

20	276-970-059	999	0
21	276-970-059	999	0
22	276-970-059	999	0
23	276-970-059	999	1,400,000
24	276-970-059	999	0
25	276-970-059	999	0
26	276-970-059	999	1,452,117
27	276-970-059	999	0
28	276-970-059	999	1,050,000
29	276-970-059	999	1,400,000
30	276-970-059	999	300,000
31	276-970-059	999	300,000
32	276-970-059	999	2,000,000
33	276-970-059	999	10,000,000
34	276-970-059	999	1,500,000
35	276-970-059	999	900,000
36	276-970-059	999	1,500,000
37	276-970-059	999	1,500,000
38	276-970-059	999	859,312
39	276-970-059	999	1,000,000
40	276-970-059	999	674,016
41	276-970-059	999	900,000
42	276-970-059	999	8,600,000
43	276-970-059	999	1,300,000
44	276-970-059	999	1,600,000
45	276-970-059	999	1,500,000
46	276-970-059	999	2,800,000
47	276-970-059	999	1,050,000
48	276-970-059	999	1,500,000
49	276-970-059	999	2,100,000
<b>LA Sub - Total</b>			<b>47,185,445</b>

<b>LA Sub - Total</b>		<b>3,400,000</b>	
<b>LA Code</b>	<b>831</b>		
<b>LA Name</b>	<b>Ukwala Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Doctors Quarter	255	550,000
2	Spiral Binder	300	50,890
3	Computerization	300	100,000
4	Purchase of Council Vehicle	350	894,910
5	Construction of Yenga Youth Polyt	500	600,000
6	Got Odima Classrooms	500	641,400
7	Construction of Toilets	900	300,000
<b>LA Sub - Total</b>			<b>3,137,200</b>

<b>LA Code</b>	<b>836</b>		
<b>LA Name</b>	<b>Vihiga County Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	Construction of Health centres	240	813,210
2	Rehabilitation of Health Centres	240	303,970
3	Construction/enhan. Of rental hous	255	778,341
4	Purchase of vehicle	350	3,317,000
5	Rehabilitation of roads	400	1,358,660
6	Construction & Enhancement of sc	500	59,176
7	Rehabilitation of schools	500	0
8	Rehabilitation of Bus parks	500	100,640
9	Rehabilitation of Avugwi Hall	700	0
10	Construction of shallow wells	900	260,873
11	Rehabilitation of water	900	0
12	Establishment of Revolving fund	999	270,000
13	Purchase of land	999	840,000
<b>LA Sub - Total</b>			<b>8,101,870</b>

<b>LA Code</b>	<b>826</b>		
<b>LA Name</b>	<b>Ugunja Town Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	OPENING UP OF ROADS	400	300,000
2	NYASANDA PRIMARY SCH	500	100,000
3	DAHO PRIMARY SCHOOL	500	100,000
4	SUWINGA PRIMARY SCHOOL	500	150,000
5	ULawe PRIMARY SCHOOL	500	100,000
6	UMINA PRIMARY SCHOOL	500	100,000
7	MAUNA PRIMARY SCHOOL	500	50,000
8	SANGO PRIMARY SCHOOL	500	100,000
9	UGUNJA PRIMARY SCHOOL	500	150,000
10	OFFICE BUILDING	900	1,000,000
11	OGOL HAWUOTO SPRING	900	100,000
12	NGUNYA SPRING	900	100,000
13	OFFICE FURNITURE	900	600,000
14	MBOSE HEALTH CENTER	900	200,000
15	E.C.D. PROJECT	999	250,000

<b>LA Code</b>	<b>841</b>		
<b>LA Name</b>	<b>Vihiga Municipal Council</b>		
<b>No</b>	<b>Project Title</b>	<b>Proj. Type</b>	<b>TOTAL</b>
1	NEW TOWN HALL CONSTRUC	200	3,508,967
2	CHAVAKALI STREET LIGHTS	230	638,480
3	MUNOYWA DIPSENSARY	240	206,208
4	MARKET STALLS	260	1,026,453
5	MPAKA ROAD REHABILITAT	400	4,142,807
6	ROADS MAINTENANCE	400	12,037,918
7	KEGENDIROVA&KIDUNDU SC	500	556,550
8	IGADA&MULUNDU-SCH CONS	500	1,010,000

LA Sub - Total

23,127,383

LA Code		846	
LA Name		Voi Municipal Council	
No	Project Title	Proj. Type	TOTAL
1	Renovation of cash office	200	419,278
2	Fencing Tanzania Bondeni Market	260	57,290
3	Renovation of the market	260	68,637
4	Purchase of Computers and printer	300	281,600
5	purchase of a tractor	350	2,700,000
6	Road construction,Maintenance an	400	2,476,548
7	Mrabenyi Primary School	500	5,000
8	Kighononyi Pre School	500	3,672
9	Ikanga C Pre School	500	113,778
10	Bathlomew Pre School	500	4,844
11	Mkwachunyi Primary School	500	135,204
12	Kambito Primary School	500	26,224
13	Salaudin Pre-School FY 2005/2006	500	37,567
14	boniface Mganga Primary school	500	168,499
15	Birikani bridge FY 2004/2005	800	2,048
16	Kariakoo Water Project	900	36,975
17	irima Water Project	900	210,250
18	kighononyi water Project	900	380,271
19	pit Latrine	900	83,267
20	Water Pipes	900	1,799,765
21	Water Tank Installation-Town hall	900	32,577
22	Bangladesh Settlement Drainage F	999	51,405
<b>LA Sub - Total</b>			<b>9,094,699</b>

LA Code		851	
LA Name		Wajir County Council	
No	Project Title	Proj. Type	TOTAL
1	Valuation of council assets	100	800,000
2	Valuation roll	100	500,000
3	Completion of office block	200	4,800,000
4	Renovation and electrification of c	230	800,000
5	Construction of one staff quarters	255	1,400,000
6	Repair of stall	260	150,000
7	Electrification of ADC market	260	200,000
8	Purchase 40 tables and chairs	300	200,000
9	Purchase of tractor	350	2,600,000
10	purchase of one tractor	350	800,000
11	Purchase of new vehicle	350	2,600,000
12	road construction	400	380,000
13	Sport gravelling & punching	400	2,000,000
14	Purchase of desks	500	200,000
15	Build of one Classrooms	500	450,000

16	Purchase of library books	500	400,000
17	Purchase of desks	500	200,000
18	Construction of two Classrooms	500	800,000
19	Construction of Classrooms	500	500,000
20	Purchase of desks	500	200,000
21	Construction of Classrooms	500	500,000
22	Purchase of desks	500	200,000
23	Purchase of desks	500	260,000
24	Construction of Classrooms	500	460,000
25	Construction of classroom	500	150,000
26	Construction of classroom	500	300,000
27	Purchase of desks	500	200,000
28	Construction of classroom	500	500,000
29	Purchase of desks	500	200,000
30	Construction of classroom	500	400,000
31	Construction of classroom	500	450,000
32	Construction of one classroom	500	300,000
33	Construction of classroom	500	400,000
34	Repair of one classroom	500	220,000
35	Construction of classroom	500	400,000
36	Construction of classroom	500	500,000
37	Construction of slaughter slab	600	400,000
38	Construction of social hall	700	700,000
39	Purchase of night soil tank	900	600,000
40	Construction of one pit latrines	900	200,000
41	Purchase of septic tank	900	350,000
42	digging of shallow well	900	50,000
43	Construction of two pit latrines	900	200,000
44	Construction of two toilets	900	200,000
45	Construction of two toilets	900	250,000
46	Dig pit latrine	900	150,000
47	Build a toilet	900	100,000
48	Build three toilets with septic tank	900	600,000
49	Construction of one public toilet	900	300,000
50	Distilling of dam	900	370,000
51	Bush clearing	999	200,000
<b>LA Sub -.Total</b>			<b>30,090,000</b>

LA Code		856	
LA Name		Wareng County Council	
No	Project Title	Proj. Type	TOTAL
1	SUGOI HEALTH CENTRE	240	172,870
2	CHEPKIGEN HEALTH CENTRE	240	288,830
3	UHURU HEALTH CENTRE	240	240,270
4	AGRICULTURAL TRACTOR	350	2,375,000
5	PICKUP	350	2,550,500
6	TRAILER	350	485,000
7	COMPUTERS	350	483,000
8	TULWOPNGETUNY SECONDA	500	367,605
9	TAPSAGOI POLYTECHNIC	500	86,200

10	KIWATO POLYTECHNIC	500	122,000
11	KALYET SECONDARY SCHOO	500	268,000
12	KILEGES PRIMARY SCHOOL	500	114,145
13	MAFUTA SECONDARY SCHOO	500	216,540
14	MUTEI PRIMARY SCHOOL	500	102,265
15	DUNGA SIR PRIMARY SCHOO	500	721,155
16	CHEBARUS SECONDARY SCH	500	194,555
17	CHUIYAT PRIMARY SCHOOL	500	9,500
18	BRIDGES	800	669,000
19	KAWUDA WATER PROJECT	900	470,000
20	USORONGAI WATER PROJECT	900	367,950
21	CHESOGOR WATER PROJECT	900	365,170
22	CHEMARMAR TUGEN ESTATE	999	182,400
23	KIPSAMOO CATTLE DIP	999	150,640
24	CULVERT FIXING	999	4,380,000
25	SACHANGWAN CATTLE DIP	999	142,065
<b>LA Sub - Total</b>			<b>15,524,660</b>

4	292970320	999	884,418
5	292970910	999	1,114,350
<b>LA Sub - Total</b>			<b>2,883,186</b>

<b>LA Code</b>	<b>871</b>
<b>LA Name</b>	<b>Yala Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	Construction of office building	200	393,040
2	Construction of market shed	260	350,000
3	Acquisition of computer	300	105,000
4	Opening of Sinaga Market road	400	253,889
5	Opening of Jina access road	400	251,108
6	Opening of Yala - Kosoro road	400	321,366
7	Opening of St. Mary's School road	400	385,316
8	Yala Township Nursery	500	100,000
9	Construction of Social Hall (Ph. I)	700	100,000
10	Opening of Posta - D.O. lane	999	196,550
<b>LA Sub - Total</b>			<b>2,456,269</b>

<b>LA Code</b>	<b>861</b>
<b>LA Name</b>	<b>Webuye Municipal Council</b>

No	Project Title	Proj. Type	TOTAL
1	NABUYOLE - ADMISTRATION	200	124,443
2	MARAKA DISPENSARY	240	1,000
3	ST. TERESA - MAKUMA ROAD	400	138,500
4	LUFINDIRI - GENERATION RO	400	81,300
5	CHEMAVELE - MASASULI RO	400	158,650
6	KBC - JUNCTION - MIHUU RIV	400	624,000
7	SLAUGHTER HOUSE ROAD	400	15,340
8	G/SHEPHERD - NATIONAL EST	400	838,318
9	SANGO NURSERY	500	818,023
10	MATULO POLYTECHIN	500	2,000
11	KABURENGU - B/PARK	800	198,733
12	POST INSTALLATION - BUS PA	800	4,400
13	KAKIMANYI WATER SPRING	900	53,240
14	SINDANI WATER SPRING	900	71,130
15	MANYONGE WATER SPRING	900	81,740
16	WANDERA WATER SPRING	900	81,690
17	C/ROOM MATULO FYM	999	36,328
18	TRAVELLING ALLOW	999	239,600
<b>LA Sub - Total</b>			<b>3,568,435</b>

<b>LA Code</b>	<b>866</b>
<b>LA Name</b>	<b>Wote Town Council</b>

No	Project Title	Proj. Type	TOTAL
1	Health activities	240	159,418
2	Education	500	410,000
3	Water and Sanitation	900	315,000

Cover Page Picture: Community Water Project. Solai Nyakinyua, County council of Nakuru, Rift Valley Province

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