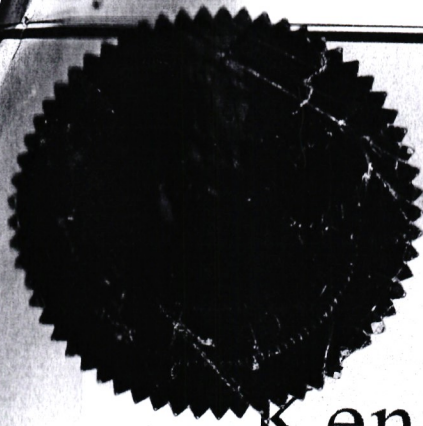


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Republic of Kenya



Kenya National Audit Office

REPORT

OF

**THE CONTROLLER
AND AUDITOR-GENERAL**

ON

**THE ABSTRACTS OF
ACCOUNTS OF THE
MUNICIPAL COUNCIL OF
NAKURU**

**FOR
THE YEAR ENDED
30 JUNE 2005**



KENYA NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE ABSTRACTS OF ACCOUNTS OF THE MUNICIPAL COUNCIL OF NAKURU FOR THE YEAR ENDED 30 JUNE 2005

The attached Abstracts of Accounts for the Municipal Council of Nakuru for the year ended 30 June 2005 have been audited under my direction in accordance with the provisions of Section 23 of the Public Audit Act, 2003.

1.0 Respective Responsibilities of the Council and the Controller and Auditor General

The Council is responsible for the preparation of Abstracts of Accounts which give a true and fair view of the Council's state of affairs and its operating results. My responsibility is to express an independent opinion on the financial statements based on the audit.

2.0 Basis of Opinion

The audit was conducted in accordance with the International Standards on Auditing. Those Standards require that the audit be planned and performed with a view to obtaining reasonable assurance that the financial statements are free from material misstatement. An audit includes an examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements. It also includes an assessment of the accounting policies used and significant estimates made by the Council as well as evaluation of the overall financial statements' presentation. I believe the audit provides a reasonable basis for my opinion.

3.0 Qualification Points

3.1 Non Submission, Opening Balances, Format and Accuracy of the Accounts

- (i) The Council has not submitted auditable Accounts for fifteen (15) years from 1988/1989 to 2001/2002 and 2003/2004 as required by Section 229 (1) of the Local Government Act, Cap 265. The Council therefore continues to be in breach of the law. In the

absence of auditable Accounts for the fifteen (15) years from 1988/1989 to 2001/2002 and 2003/2004, the origin and accuracy of the opening balances for the 2004/2005 as at July 2004 could not be confirmed.

- (ii) The 2004/2005 Abstracts of Accounts were prepared using the Simplified Accounting Systems (SAS) format which had not been approved and gazetted by the Minister for Local Government as required by Section 229 (2) of the Act. The Council was therefore in breach of the law.
- (iii) The 2004/2005 Accounts did not balance by an unexplained amount of Kshs.281,856,376.00 included in the Balance Sheet Creditors' figure of Kshs.529,098,296.40. Further, the Accounts did not include a Cash Flow Statement, GRF and LATF Balance Sheets and approved estimates. The Balance Sheet figures are not cross-referenced to the Notes to the Accounts. In addition, although numerous errors were noted and adjustments recommended, amended Accounts have not been submitted to date. The Consolidated Revenue Account for the year ended 30 June, 2005 at page 3 of the Accounts reflects a surplus of Kshs.10,676,223.00 while individual departmental revenue accounts' surplus totalled Kshs.8,272,770.00. The difference of Kshs.2,403,453.00 was not explained.

In view of the above issues, the accuracy of the 2004/2005 Accounts could not be confirmed.

3.2 Fixed Assets

The Fixed Assets balances increased from Kshs.2,254,339,517.00 as at 30 June 2003 to Kshs.2,282,747,512.00 as at 30 June 2005. However, the Council did not maintain a Fixed Assets Register (FAR), capital ledger and assets' movement schedules. Ownership documents for land and some motor vehicles were not made available for audit review. The Fixed Assets balance did not also include the value of plant and motor vehicles of Kshs.5,915,374.00 purchased through LATF and Local Authority Road Maintenance.

The Balance Sheet Fixed Assets balance erroneously included an amount of Kshs.88,388,842.00 in respect of Other Long Term Capital Outlays being expenditure incurred on the rehabilitation of public roads which are under the jurisdiction of Central Government. Furthermore, although the assets of the Council's Water Fund Department were taken over by Nakuru Water and Sewerage Company (NAWASCO) which was created in 2004 as a wholly owned company of the Council, no Lease Agreement between the Council and the Water Company was produced for audit

review. Further, no disclosure was made in the Accounts on such take over. Additionally, revenue accruing to the Council from the Company could not be ascertained.

In view of the foregoing, it was not possible to confirm the existence, security, location, ownership and accuracy of the Fixed Assets figure of Kshs.2,282,747,512.00 reflected in the Balance Sheet as at 30 June 2005.

3.3 Debtors

The Debtors balances increased from Kshs.196,550,301.00 as at 30 June 2003 to Kshs.546,863,726.00 as at 30 June 2005. However, the working schedules provided for audit had a balance of Kshs.564,661,216.00 resulting in an unexplained amount of Kshs.17,797,490.00. Further, the Council did not maintain proper records including debtors' ledger, registers for property rates and rents, contribution in lieu of rates (CILOR), single business permits, third urban products, road charges, amount owed by the Government of Kenya and other statutory institutions. The staff advances register was also poorly maintained and most of the staff who had taken advance salaries were omitted from the supporting schedules.

No imprests register was made available for audit review. However, an audit inspection carried out in June 2005 indicated that imprests of Kshs.4,984,457.00 were owed by staff and councillors as at that date. The Council did not produce evidence of how these imprests were cleared from the records but they were excluded from the Debtors' schedules as at 30 June, 2005. Furthermore, no provision for bad and doubtful debts was made in the Accounts.

In view of the above issues, the accuracy and recoverability of the Debtors, advances and imprests amounts as at 30 June 2005 could not be confirmed.

3.4 Deferred Charges and Income

Included in the Balance Sheet Current Assets are balances referred to as Deferred Charges and Deferred Income of Kshs.409,680.00 and Kshs.251,695,879.00 respectively totalling Kshs.252,105,559.00. However, these amounts remained the same as in 2002/2003 financial year. Further, there were no notes, analyses or explanations to show what they represented. In the circumstances, the accuracy and existence of the Deferred Charges and Income as at 30 June 2005 could not be confirmed.

3.5 Cash, Bank and Overdraft Balances

The net Cash, Bank and Overdraft balances increased from Kshs.25,969,194.00 as at 30 June 2003 to Kshs.67,664,115.00 as at 30 June 2005. However, no board of survey report confirming the cash in hand amount of Kshs.1,894,947.00, unanalysed I Owe Yous (IOUs) of Kshs.62,406.00, the main cash book, monthly bank reconciliation statements and bank balances confirmation certificates were made available for audit review. Authority to operate bank overdrafts whose balance was Kshs.8,122,875.00 (2003 – Kshs.2,783,794.00) as at 30 June 2005 was also not made available for audit review. Under the circumstances, it was not possible to ascertain the accuracy and legality of the Cash, Bank and Overdraft balances as at 30 June 2005.

3.6 Stock

The Stock balance remained the same as in 2002/2003 at Kshs.1,298,588.00 as at 30 June 2005. However, review of the ledger cards revealed existence of stocks worth Ksh.3,000,301.00 in respect of general stores and accountable documents which were not disclosed in the Accounts. Further, notes to the accounts in respect of policy on stock was not provided. In addition, no physical stock taking certificates were made available to support the stock balance. In the circumstances, the accuracy of the stock figure of Kshs.1,298,588.00 as at 30 June, 2005 could not be confirmed.

3.7 Creditors

The Balance Sheet Creditors balance stood at Kshs.529,098,296.40 as at 30 June 2005. However, schedules provided revealed a figure of Kshs.515,895,866.00, resulting in an unexplained difference of Kshs.13,202,430.40. Furthermore, creditors paid through LATF Debt Resolution during the year totalling Kshs.3,362,064.00 were not included in the Accounts. Further, the Council failed to remit statutory deductions to various organisations and as a result, it was penalized a nugatory expenditure of Kshs.3,615,000.00 which was also not disclosed in the Accounts. In the circumstances, the accuracy of Creditors balance of Kshs.529,098,296.40 as at 30 June 2005 could not be confirmed.

3.8 Long Term Loan

The Long Term Loan balance stood at Kshs.104,281,268.00 as at 30 June 2005. However, details of this loan which was a brought forward figure were not provided. Further, the Council did not maintain loans register or supporting schedules showing its breakdown. In addition, information gathered from the Council records on debt position indicated that the Council had a loan balance with the National Housing Corporation (NHC) of Kshs.115,827,845.00 as at March 2005. It was not clear whether the Balance Sheet Long Term Loan balance related to the loan with the National Housing Corporation (NHC). Available information indicated that the Council was also servicing two (2) other loans of Kshs.ten (10) million and fifteen (15) million respectively from two commercial banks. The balance of these two (2) loans was Kshs.15,915,069.00 as at 30 June 2005. However, the amount was not disclosed in the Accounts as at 30 June, 2005.

In view of the above issues, the accuracy of the Long Term Loan balance could not be confirmed.

3.9 Renewal Funds

Section 219 (1) of the Local Government Act, Cap 265 requires the Council to create adequate Renewals Funds to provide for the entire or partial replacement of some or all of its assets, which, owing to depreciation or other cause, will require at some future date to be replaced. During the year, however, the Council did not make any provision for depreciation in the Accounts. Further, it did not set aside any renewals funds as required. The Council was therefore in breach of the law. It was not also clear how the Council intends to finance the replacement of its fixed assets, in future, in the absence of renewals funds.

3.10 Revenue and Expenditure Accounts

During the year under review, the Council did not maintain daily and monthly abstracts of receipts and payments, cash books and expenditure ledgers as required. Further, expenditure amounting of Kshs.30,406,284.00, captured under Environment Department did not have supporting documents. In addition, cancelled cheques for amounts totalling Kshs.1,852,949.00 had been included as payments and posted to

the Abstracts of Accounts. In addition, expenditure items on Local Authority Road Maintenance (LARM) Account showed a difference of Kshs.1,309,527.00 between the supporting documents total of Kshs.11,121,034.00 and the amount of Kshs.12,430,562.00 posted in the Abstracts of Accounts. In view of the above issues, the accuracy of the Revenue and Expenditure Accounts for the year ended 30 June, 2005 could not be confirmed.

3.11 Budget and Budgetary Control

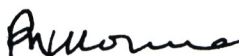
During the year under review, the Council exceeded its expenditure budget by Kshs.50,299,534.75 or 28.26% of the approved estimates of Kshs.177,880,152.00 without Ministerial approval. The Council was therefore in breach of the law.

3.12 Non Response to Draft Report

The Draft Report which the Controller and Auditor General intended to issue on the 2004/2005 abstracts of accounts was submitted to the Council for comments on 30 May 2007. However, no comments have been received to the letter to date.

4.0 Opinion

Because of the significance of the matters discussed in the preceding paragraphs 3.1 to 3.12, I am unable to express an opinion on the abstracts of accounts as required by Section 24(2) of the Public Audit Act, 2003 that: all the information and explanations required for the purpose of the audit were received; the Accounts have been properly maintained; the abstracts of accounts present a true and fair view of the financial position of the Council as at 30 June, 2005; and the Accounts comply with the Local Government Act, Cap 265.


P. N. KOMORA, CBS
CONTROLLER AND AUDITOR GENERAL

Nairobi

19 September 2008

MUNICIPAL COUNCIL OF NAKURU

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

THE MUNICIPAL COUNCIL OF NAKURU

EXTRACTS FROM THE MINUTES OF THE FULL COUNCIL MEETING HELD ON 6TH DECEMBER 2005

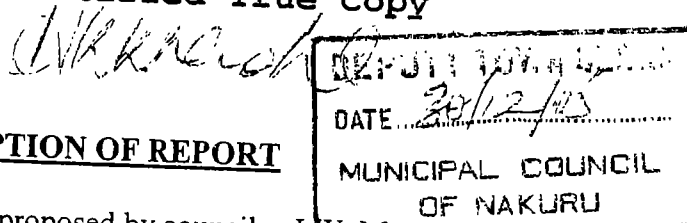
MINUTE 9 (a) ABSTRACT OF ACCOUNTS FOR THE FINANCIAL YEAR 2004/2005

The Municipal Treasurer submitted an Abstract of Account for the Financial Year 2004/2005 which ended on 30th June. He informed meeting that as a requirement the Council is supposed to prepare the Abstract of Account which is simply a document reflecting the financial position of the Council.

After lengthy deliberations, it was unanimously
RESOLVED

THAT the abstract of account for Financial Year 2004/2005 which ended 30th June, 2005 submitted by the Municipal Treasurer be approved.

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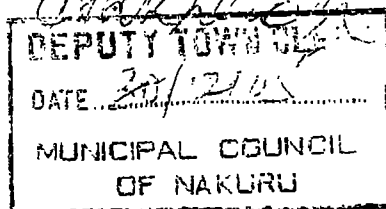


(b) ADOPTION OF REPORT

It was proposed by councilor J. W. Mwangi, seconded by Councilor B.K. Koske and unanimously
RESOLVED

THAT the reports of the committee of the whole Council meeting held on 6th December 2005 be adopted as contained in Minute 9(a) above.

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MUNICIPAL COUNCIL OF NAKURU
ABSTRACTS OF ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2005

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Notes to the accounts	36-37

Municipal Council of Nakuru,
P.o Box 124,
NAKURU.

29TH December 2005

The Controller & Auditor General,
Exchequer & Audit Department,
P.o Box 30084,
NAIROBI.

Dear Sir,

RE: ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2005

In accordance with the provisions of sections 229,230 and 231 of the Local Governments Act, Cap 265 Laws of Kenya and local Authority Transfer Fund (LATF) Regulations 27 (a) (ii), I hereby submit Abstracts of Accounts for Municipal Council of Nakuru for the year ended 30th June 2005 for inspection and audit.

Yours Faithfully,

KANG'ETHE LW
TOWN CLERK

27 DEC 2005
MUNICIPAL COUNCIL
OF NAKURU

MUNICIPAL COUNCIL OF NAKURU
MUNICIPAL TREASURER'S REPORT
FOR YEAR ENDED 30TH JUNE 2005.

INTRODUCTION.

I have the pleasure of presenting the abstract accounts for Municipal Council of Nakuru for the year ended 30th June and are prepared on Simplified Accounting Systems (SAS) for Local Authorities being developed by the Ministry of Local Authorities under the Kenya local Government Reform Programme.

BALANCE SHEET

The balance sheet for the authority is set out on page 2. Unlike other financial statements where receipts and expenditure are based on convention method the balance sheet is based on a converted receipts and expenditure basis by the introduction of debtors and Creditors outstanding.

The balance sheet highlights delaying debtors and delayed creditors. Delaying debtors shows debts, settlement of which is uncertain due to the culture of non-settlement or much delayed settlement. This figure is reversed out of the balance sheet according to the concept of prudence.

ACKNOWLEDGEMENT

In order to meet the requirements of the Ministry of Local Government, we need to engage services of an external consultant. In this regard, I would like to register my sincere gratitude to:

HEAD OFFICE

Kugeria Maisonettes
House No. 5
Ralph Bunche Road
Off Ngong/Valley Roads
P.o Box 6865-00300 Nairobi
Tel:2711327,2725066,2710050
Fax: 2710050 – Cellphone: 0722-830321 –
E-Mail: Kigonjenga wananchi.com

For their invaluable efforts in ensuring that these abstracts of accounts were compiled in time, despite the short notice. I also take this opportunity to thank my staff who contributed in providing the necessary information required during the exercise. Special thanks go to the town Clerk and my colleagues in other departments for their kind support and co-operation without which this exercise could not have been completed in time.

Signed:.....
MR. FELIX MBIUKI
Municipal Treasurer

Dated:.....

MUNICIPAL COUNCIL OF NAKURU
CONSOLIDATED REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
<u>INCOME</u>		
<u>GENERAL RATES FUND</u>		
Finance & Administration	121,299,852.00✓	130,483,992.85
Public Health	20,192,237.00✓	15,494,154.00
Town Engineer	55,097,093.00✓	14,905,901.50
Works	40,150,498.00✓	22,279,994.85
Housing	20,529,919.00	21,774,737.00
Environment/Habitat	4,318,428.00✓	-
Sub-total	<u>261,588,027.00</u>	<u>204,938,780.20</u>
 <u>OTHER RATE FUND</u>		
Wate. lease fees	2,185,313.00	2,005,346.90
LATF	73,086,209.00	66,339,240.00
LARM	37,208,852.00	14,564,844.55
Sub-total	<u>112,480,374.00</u>	<u>82,909,431.45</u>
 TOTAL INCOME	 <u>374,068,401.00</u>	 <u>287,848,211.65</u>
 <u>EXPENDITURE</u>		
<u>GENERAL RATES FUND</u>		
Education	28,458,770.00	24,116,022.00
Finance & Administration	84,178,747.00	73,221,884.40
Public Health	37,441,876.00	44,515,118.30
Social Services	12,359,577.00	17,121,867.00
Town engineer	39,451,053.00	42,781,132.70
Housing	15,930,766.00	15,303,763.00
Environment/ Habitat	30,187,633.00	19,365,343.00
Sub-total	<u>248,008,422.00</u>	<u>236,425,130.40</u>
 <u>OTHER RATE FUND</u>		
LATF	87,793,395.00	49,260,484.00
LARM	27,590,359.00	1,714,876.00
Sub-total	<u>115,383,754.00</u>	<u>50,975,360.00</u>
 TOTAL EXPENDITURE	 <u>363,392,176.00</u>	 <u>287,400,490.40</u>
SURPLUS/(DEFICIT) FOR THE YEAR	10,676,223.00	447,721.25
GENERAL RESERVES BROUGHT FORWARD	<u>1,205,763,614.00</u>	<u>1,205,315,893.00</u>
GENERAL RESERVES CARRIED FORWARD	<u>1,216,439,837.00</u>	<u>1,205,763,614.25</u>

MUNICIPAL COUNCIL OF NAKURU
EDUCATION COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
<u>INCOME</u>		
Admission Fees	-	-
Nursery School Fees	-	-
Hire of Classrooms	-	-
TOTAL INCOME	<u>-</u>	<u>-</u>
<u>EXPENDITURE</u>		
PERSONNEL	24,049,040.00	23,178,988.00
OPERATIONS	4,374,890.00	903,114.00
MAINTENANCE	<u>34,840.00</u>	<u>33,920.00</u>
TOTAL EXPENDITURE	<u>28,458,770.00</u>	<u>24,116,022.00</u>
Surplus/(deficit)	<u>(28,458,770.00)</u>	<u>(24,116,022.00)</u>

MUNICIPAL COUNCIL OF NAKURU
FINANCE & ADMINISTRATION COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2005

	2004/2005	2003/2004
	<u>Kshs.</u>	<u>Kshs.</u>
<u>INCOME</u>		
Legal fees & fines	603,554.00	3,078,988.00
Ground rents	1,098,192.00	1,829,052.15
Rates	53,035,721.00	54,131,353.20
Letting old town hall	78,800.00	-
Single business permit	55,565,534.00	47,732,177.00
CILOR	235,232.00	-
Miscellaneous income	4,377,599.00	7,969,953.50
Pound fee	-	635,919.00
Impounding goods	433,870.00	15,106,550.00
Third urban	5,871,350.00	-
Total income	<u>121,299,852.00</u>	<u>130,483,992.85</u>
<u>EXPENDITURE</u>		
<u>PERSONNEL</u>		
Salaries, wages & other allowances	53,203,000.00	55,280,124.00
Supperannuation fund	1,078,500.00	1,340,872.00
Provident fund/NSSF	538,138.00	631,035.00
Subsistence allowances	6,787,270.00	140,290.00
Councillors allowance	4,956,149.00	1,646,382.00
	<u>66,563,057.00</u>	<u>59,038,703.00</u>
Operations	<u>16,851,023.00</u>	<u>13,498,105.65</u>
Maintenance	<u>764,667.00</u>	<u>685,075.75</u>
Total expenditure	<u>84,178,747.00</u>	<u>73,221,884.40</u>
Surplus/(deficit)	<u>37,121,105.00</u>	<u>57,262,108.45</u>

MUNICIPAL COUNCIL OF NAKURU
FINANCE & ADMINISTRATION COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2005

<u>COUNCILLORS EXPENSES</u>	2004/2005	2003/2004
	<u>Kshs.</u>	<u>Kshs.</u>
<u>EXPENDITURE</u>		
<u>PERSONNEL</u>		
002 051 081 Councillors allowances	4,956,149.00	1,646,382.00
Total	4,956,149.00	1,646,382.00
<u>OPERATIONS</u>		
002 051 085 Mayor's allowance	16,500.00	-
002 051 035 Mayor's photographs	111,670.00	113,898.00
002 051 036 Travelling expenses for H W The mayor	219,638.00	260,625.00
002 051 062 Grants & donations	6,775.00	52,000.00
002 051 076 Mayor's parlour & TC Furniture	151,457.00	94,000.00
002 '051 082 Members refreshments (meetings)	90,789.00	175,783.00
002 '051 '083 Civic function/entertainment	64,954.00	166,944.00
002 051 084 ALGAK/ALGAE meeting	-	197,372.00
002 051 086 National celebrations	29,532.00	173,958.00
002 051 087 Tour & seminars	1,254,849.00	225,817.00
002 '051 089 Entertainment of Vip's (Mayor parlour)	314,660.00	155,443.00
002 '051 090 Town clerks entertainment	752.00	143,945.00
002 '051 038 Member travelling allowance	83,263.00	-
002 '051 039 Fuel, oil, tyres & batteries	594,952.00	-
	2,939,791.00	1,759,785.00
<u>MAINTENANCE</u>		
002 '051 039 Fuels oils, tyres, batteries and punctures	94,090.00	158,928.00
002 051 040 Repairs, spares and maintenance	2,880.00	5,465.00
002 '051 '070 Cleaning materials	1,878.00	-
	98,848.00	164,393.00
TOTAL EXPENDITURE	7,994,788.00	3,570,560.00

MUNICIPAL COUNCIL OF NAKURU
FINANCE & ADMINISTRATION COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2005
ADMINISTRATION DEPARTMENT

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
<u>PERSONNEL</u>		
002 052 Subsistence allowance	6,567,360.00	-
	<u>6,567,360.00</u>	<u>-</u>
<u>OPERATIONS</u>		
002 052 005 Staff uniform	7,749.00	46,425.00
002 052 026 Equipment - TC's department	805,478.00	113,194.00
002 052 027 New equipment mt department	32,463.00	95,132.00
002 052 038 Car allowance & transport	128,700.00	159,310.00
002 052 045 Printing -abstracts, reports & budget	16,882.00	150,401.00
002 052 046 Printing stationery & advert TC	1,499,269.00	1,134,400.00
002 052 047 Postage & telephone	1,057,141.00	1,902,016.00
002 052 048 Books periodical	155,439.00	88,850.00
002 052 051 Insurances	451,255.00	4,388,223.00
002 052 052 Printing stationery p. advert MT	529,642.00	1,254,885.00
002 052 054 Staff medical expenses -All deports	10,366.00	31,738.00
002 052 059 Legal & court fee	4,415,917.00	571,813.00
002 052 076 New computer hardware	-	20,450.00
002 052 013 Electricity	2,510.00	-
002 052 008 Administration expenses	15,000.00	-
	<u>9,127,811.00</u>	<u>9,956,867.00</u>
<u>MAINTENANCE</u>		
002 052 049 Office equipment	202,984.00	100,000.00
	<u>202,984.00</u>	<u>100,000.00</u>
TOTAL EXPENDITURE	<u>15,898,155.00</u>	<u>10,056,867.00</u>
<u>OLD TOWN HALL EXPENDITURE</u>		
<u>OPERATIONS</u>		
002 053 013 Electricity	2,453.00	90,864.00
002 053 026 Equipment tables/chairs	21,861.00	10,005.00
002 053 069 Askari force	-	97,404.00
	<u>24,314.00</u>	<u>198,273.00</u>
<u>MAINTENANCE</u>		
002 053 011 repair of buildings	43,944.00	96,315.00
002 053 013 Maintenance of furniture	280.00	2,235.00
002 053 070 cleaning materials	650.00	30,106.00
	<u>44,874.00</u>	<u>128,656.00</u>
TOTAL EXPENDITURE	<u>69,188.00</u>	<u>326,929.00</u>

MUNICIPAL COUNCIL OF NAKURU
FINANCE & ADMINISTRATION COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2005

	2004/2005 Kshs.	2003/2004 Kshs.
<u>NEW TOWN HALL EXPENDITURE</u>		
<u>OPERATIONS</u>		
002 054 013 Electricity	-	378,877.65
002 054 Telephone equipment	-	1,810.00
	<u>-</u>	<u>380,687.65</u>
<u>MAINTENANCE</u>		
002 054 011 Repair of buildings	25,500.00	153,352.00
002 054 012 maintenance of ground	240.00	2,960.00
002 054 016 Maintenance of furniture - TC	-	41,730.75
002 054 017 Maintenance of furniture - MT	137,468.00	15,090.00
002 054 070 Cleaning materials	4,425.00	8,544.00
002 054 026 Telephone	191,589.00	-
	<u>359,222.00</u>	<u>221,676.75</u>
TOTAL EXPENDITURE	<u>359,222.00</u>	<u>602,364.40</u>
<u>SUNDRY ITEMS EXPENDITURE</u>		
<u>OPERATIONS</u>		
002 056 005 Staff uniform	1,635.00	-
002 056 028 Christmas tree	81,750.00	186,000.00
002 056 046 Stationery	11,380.00	200.00
002 056 063 Staff training - All departments	314,570.00	236,170.00
002 056 090 Valuation court reserve	-	1,344.00
002 056 091 Nakuru show expenses	77,913.00	187,500.00
002 056 097 per diems	598,195.00	346,225.00
002 056 099 Disaster management	864,060.00	-
002 056 081 Acquisition of title deed	88,040.00	-
TOTAL EXPENDITURE	<u>2,037,543.00</u>	<u>957,439.00</u>
<u>MUNICIPAL COURT EXPENSES</u>		
<u>PERSONNEL</u>		
002 057 004 Subsistence allowance	-	24,195.00
002 057 011 Municipal council	300.00	-
	<u>300.00</u>	<u>24,195.00</u>
<u>OPERATIONS</u>		
002 057 026 Equipments	350.00	10,900.00
002 057 019 Maintenance & furniture	18,670.00	-
002 057 046 Stationery	562.00	-
	<u>19,582.00</u>	<u>10,900.00</u>
Total Expenditure	<u><u>19,882.00</u></u>	<u><u>35,095.00</u></u>

MUNICIPAL COUNCIL OF NAKURU
FINANCE & ADMINISTRATION COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2005

ASKARI FORCE
PERSONNEL

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
002 058 Subsistence allowance	211,530.00	104,520.00
	<u>211,530.00</u>	<u>104,520.00</u>
<u>OPERATIONS</u>		
002 058 005 Uniforms	71,594.00	160,724.00
002 058-026 Office equipment	6,437.00	17,219.00
002 058 027 Hired escort	2,543,089.00	47,100.00
002 058 036 transport	6,700.00	6,000.00
	<u>2,627,820.00</u>	<u>231,043.00</u>
<u>MAINTENANCE</u>		
002 058 049 equipment	5,739.00	-
TOTAL EXPENSES	<u>2,845,089.00</u>	<u>335,563.00</u>

COMPUTER EXPENDITURE

PERSONNEL

002 063 004 Subsistence allowance	8,080.00	11,575.00
	<u>8,080.00</u>	<u>11,575.00</u>
<u>OPERATIONS</u>		
002 063 076 New computer software	6,510.00	-
002 063 048 Books & periodicals	7,311.00	3,111.00
002 063 046 Printing & stationery	52,041.00	-
002 063 063 Staff training	8,300.00	-
	<u>74,162.00</u>	<u>3,111.00</u>
<u>MAINTENANCE</u>		
002 063 049 Equipment	53,000.00	70,350.00
	<u>53,000.00</u>	<u>70,350.00</u>
TOTAL EXPENDITURE	<u>127,842.00</u>	<u>85,036.00</u>

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2005

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
<u>INCOME</u>		
Cemeteries/graves	4,787,500.00	3,640,040.00
Food hygiene	2,149,728.00	1,438,701.00
Innoculation	-	202,500.00
Maternity fees	1,773,245.00	1,416,930.00
Drugs & sale of cards	2,449,370.00	2,537,930.00
Medical examination fees	-	1,206,310.00
Medical lab	2,986,530.00	2,686,527.00
Exhauster services	-	651,156.00
Mortuary fees	1,197,000.00	979,330.00
Postmortem	-	332,100.00
Slaughter house	455,170.00	402,630.00
Plumbers form/licence	142,100.00	-
Hire of hearse	26,884.00	-
Other miscellaneous	3,803,610.00	-
Vaccination	421,100.00	-
	<u>20,192,237.00</u>	<u>15,494,154.00</u>
<u>EXPENDITURE</u>		
<u>PERSONNEL</u>		
Salaries & wages	32,799,360.00	40,789,426.00
Superannuation fund	2,514,700.00	1,368,013.00
Provident fund/NSSF	248,400.00	393,167.00
Subsistence allowance	1,108,141.00	115,347.00
TOTAL	<u>36,670,601.00</u>	<u>42,665,953.00</u>
OPERATIONS	<u>534,505.00</u>	<u>1,732,811.30</u>
MAINTENANCE	<u>236,770.00</u>	<u>116,354.00</u>
TOTAL EXPENDITURE	<u>37,441,876.00</u>	<u>44,515,118.30</u>
Surplus/(deficit)	<u>(17,249,639.00)</u>	<u>(29,020,964.30)</u>

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2005

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
<u>ADMINISTRATION</u>		
<u>PERSONNEL</u>		
003 066 004 Subsistence allowance	1,106,566.00	103,915.00
	<u>1,106,566.00</u>	<u>103,915.00</u>
<u>OPERATION</u>		
003 066 005 Uniforms	7,000.00	1,806.00
003 066 026 Equipments	9,782.00	25,532.00
003 066 028 Vaccines	-	72,110.00
003 066 029 Food, drug & water analysis	1,500.00	160.00
003 066 038 Car allowance & transport	-	70,000.00
003 066 046 Printing, stationery & advertising	35,410.00	104,227.00
003 066 047 Medical reference/journals	-	5,300.00
003 066 080 Drain layers/Plumbers exam board	-	3,000.00
003 066 081 Acquisition of title deeds	-	43,000.00
	<u>53,692.00</u>	<u>325,135.00</u>
<u>MAINTENANCE</u>		
003 066 016 Furniture & fittings	35,838.00	9,475.00
003 066 070 Cleaning materials	21,256.00	1,900.00
	<u>57,094.00</u>	<u>11,375.00</u>
TOTAL EXPENDITURE	<u>1,217,352.00</u>	<u>440,425.00</u>
<u>VERMIN & RODENT CONTROL</u>		
<u>PERSONNEL</u>		
003 067 004 Subsistence allowance	1,575.00	2,387.00
<u>OPERATIONS</u>		
003 067 005 Uniforms	-	7,236.00
003 067 026 Equipment	-	950.00
003 067 028 Stores	56.00	154,078.00
003 067 027 Contingency	1,470.00	-
	<u>1,526.00</u>	<u>162,264.00</u>
TOTAL EXPENDITURE	<u>3,101.00</u>	<u>164,651.00</u>

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2005

	2004/2005 Kshs.	2003/2004 Kshs.
<u>LANGALANGA HEALTH CENTRE</u>		
<u>PERSONNEL</u>		
003 068 004 subsistence allowance	-	4,270.00
<u>OPERATIONS</u>		
003 068 005 Uniform	-	-
003 068 013 Electricity	20,492.00	5,000.00
003 068 026 Equipment	2,336.00	83,375.00
003 068 Drugs & dressings	2,760.00	19,388.00
003 068 029 Nutrition services	-	232,386.00
003 068 036 Transport	-	4,006.00
003 068 048 Telephone	108,108.00	-
	-	1,050.00
	<u>133,696.00</u>	<u>345,205.00</u>
<u>MAINTENANCE</u>		
003 068 016 furniture & equipment	-	10,253.00
003 068 070 cleaning materials	-	9,020.00
	-	19,273.00
TOTAL EXPENDITURE	<u>133,696.00</u>	<u>368,748.00</u>
<u>BONDENI CLINIC</u>		
<u>PERSONNEL</u>		
003 068 004 Subsistence allowance	-	1,380.00
<u>OPERATIONS</u>		
003 068 013 Electricity	-	-
003 068 014 Decoration	1,992.00	11,045.00
003 003 026 Equipment	69,864.00	11,460.00
003 003 027 Linen	8,470.00	1,000.00
003 003 046 Stationery	400.00	-
	1,766.00	-
	<u>82,492.00</u>	<u>23,505.00</u>
<u>MAINTENANCE</u>		
003 068 011 Buildings	-	-
003 068 070 Cleaning materials	-	4,793.00
003 068 016 Furniture & equipment	4,000.00	11,500.00
003 068 047 Outpatient cards	22,737.00	-
	10,588.00	-
	<u>37,325.00</u>	<u>16,293.00</u>
TOTAL EXPENDITURE	<u>119,817.00</u>	<u>41,178.00</u>

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2005

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
<u>BONDENI MATERNITY</u>		
<u>PERSONNEL</u>		
003 070 004 Subsistence allowance	-	2370
	<u>-</u>	<u>2370</u>
<u>OPERATIONS</u>		
003 070 013 electricity	11,221.00	78,232.00
003 070 025 patients christmas party	-	27,000.00
003 070 026 equipment	2,590.00	19,151.00
003 070 Medical supplies drugs	-	156,289.00
003 070 Food	99,646.00	165,442.00
003 070 031 Laundry detergents	5,181.00	15,089.00
	<u>118,638.00</u>	<u>461,203.00</u>
<u>MAINTENANCE</u>		
003 070 016 Furniture & equipment	2,848.00	2,510.00
003 070 070 cleaning materials	545.00	40,863.00
	<u>3,393.00</u>	<u>43,373.00</u>
TOTAL EXPENDITURE	<u>122,031.00</u>	<u>504,576.00</u>
<u>AMBULANCE SERVICES</u>		
<u>PERSONNEL</u>		
003 072 004 Subsistence allowance	-	675.00
<u>OPERATION</u>		
003 072 036 Running expense	11,080.00	16,500.00
<u>MAINTENANCE</u>		
003 072 037 Repairs & maintenance	-	114.00
TOTAL EXPENDITURE	<u>11,080.00</u>	<u>17,289.00</u>
<u>PUBLIC MORTUARY</u>		
<u>PERSONNEL</u>		
003 073 004 Subsistence allowance	-	350
<u>OPERATION</u>		
003 073 Uniforms	-	5,000.00
003 073 011 Building	79,504.00	-
003 073 013 electricity	21,975.00	57,700.00
003 073 014 reductions	1,400.00	-
003 073 026 equipment	3,500.00	23,451.00
	<u>106,379.00</u>	<u>86,151.00</u>
<u>MAINTENANCE</u>		
003 073 070 Cleaning material	814.00	28,110.00
TOTAL EXPENDITURE	<u>107,193.00</u>	<u>114,261.00</u>

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2005

	2004/2005 Kshs.	2003/2004 Kshs.
<u>SLAUGHTER HOUSE</u>		
<u>OPERATION</u>		
003 074 026 Equipment	1,200.00	15,756.00
<u>MAINTENANCE</u>		
003 074 018 Rates & Insurance	1,600.00	-
003 074 011 Buildings	72,680.00	10,150.00
003 074 012 Grounds	-	7,250.00
TOTAL EXPENDITURE	74,280.00	17,400.00
<u>PUBLIC CONVENIENCE</u>		
<u>MAINTENANCE</u>		
003 080 011 Buildings	-	80,244.00
TOTAL EXPENDITURE	-	80,244.00
<u>NAKURU WEST HEALTH CENTRE</u>		
<u>PERSONNEL</u>		
003 074 004 Subsistence allowance	-	1,110.00
<u>OPERATIONS</u>		
003 081 013 Electricity	1,774.00	500.00
003 081 026 equipment	-	10,370.00
003 081 028 Medical supplies -drug	4,400.00	110,783.00
003 081 046 printing & stationery	2,160.00	5,300.00
	8,334.00	126,953.00
<u>MAINTENANCE</u>		
003 081 070 Cleaning materials	8,929.00	5,930.00
TOTAL EXPENDITURE	17,263.00	133,993.00
<u>NORTH CEMETERY</u>		
<u>MAINTENANCE</u>		
003 084 012 Ground	-	610.00
003 084 026 Equipments	53,660.00	-
TOTAL EXPENDITURE	53,660.00	610.00
<u>SOUTH CEMETERY</u>		
<u>OPERATION</u>		
003 085 007 Casual grave diggers	-	208,700.00
<u>MAINTENANCE</u>		
003 085 012 Grounds	-	1,590.00
003 085 026 Equipments	720.00	-
TOTAL EXPENDITURE	720.00	1,590.00
	720.00	210,290.00

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2005

	2004/2005 Kshs.	2003/2004 Kshs.
<u>LANET CLINIC</u>		
Operations		
003 08; Electricity	1,050.00	24,575.00
003 08; Furniture	8,465.00	-
003 08; Equipments	2,160.00	7,310.00
003 08; Medical supplies	-	232,822.30
003 08 Printing stationary	240.00	500.00
	<u>11,915.00</u>	<u>265,207.30</u>
MAINTENANCE		
003 087 011 Building	1,855.00	430.00
003 087 070 Cleaning material	-	8,433.00
	<u>1,855.00</u>	<u>8,863.00</u>
TOTAL EXPENDITURE	<u><u>13,770.00</u></u>	<u><u>274,070.30</u></u>
<u>M. YANDA DISPENSARY</u>		
OPERATIONS		
003 089 026 Electricity	4,374.00	4,372.00
003 089 026 Equipment	1,179.00	2,060.00
003 089 028 Medical supplies	-	41,209.00
	<u>5,553.00</u>	<u>47,641.00</u>
MAINTENANCE		
003 089 011 Building	-	520.00
003 089 070 Ceaning Material	-	8,433.00
	<u>-</u>	<u>8,953.00</u>
TOTAL EXPENDITURE	<u><u>5,553.00</u></u>	<u><u>56,594.00</u></u>

MUNICIPAL COUNCIL OF NAKURU
SOCIAL SERVICE COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30th JUNE 2005

SUMMARY	2004/2005	2003/2004
	<u>Kshs.</u>	<u>Kshs.</u>
<u>INCOME</u>		
Matatu & bus park	30,553,450.00	
Open Air Market	13,024,263.00	6,933,235.00
Wholesale Market	7,623,461.00	5,078,304.00
Top Market	1,485,236.00	1,137,198.00
Nakuru West Market	788,631.00	717,097.00
Langalanga Market	190,611.00	178,147.00
Bondeni Market	577,297.00	374,676.00
Lanet Market	124,135.00	146,173.00
Stadium	145,728.00	95,305.00
Banana Market	532,812.00	245,766.50
Hire of halls	51,470.00	
TOTAL INCOME	<u>55,097,094.00</u>	<u>14,905,901.50</u>
<u>EXPENDITURE</u>		
PERSONNEL		
Salaries & wages	10,102,320.00	15,549,622.00
Supperannuation fund	194,773.00	84,817.00
Provident fund/NSSF	174,920.00	240,139.00
Subsistence Allowance	65,326.00	110,918.00
	<u>10,537,339.00</u>	<u>15,985,496.00</u>
Operation	1,437,679.00	1,027,720.00
Maintenance	384,559.00	108,651.00
TOTAL EXPENDITURE	<u>12,359,577.00</u>	<u>17,121,867.00</u>
Surplus/(deficit)	<u>42,737,517.00</u>	<u>(2,215,965.50)</u>

MUNICIPAL COUNCIL OF NAKURU
SOCIAL SERVICES COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005 Kshs.	2003/2004 Kshs.
ADMINISTRATION		
PERSONNEL		
005 14: Subsistence Allowance	65,326.00	89,704.00
	<u>65,326.00</u>	<u>89,704.00</u>
OPERATIONS		
005 14: Electricity		
005 14: New equipment	7,130.00	40,652.00
005 14: Transport	3,305.00	12,025.00
005 14: Printing & Stationery	5,386.00	-
005 14: Central Establishment	2,100.00	18,663.00
005 14: Utensils for Hire	-	2,780.00
005 14: Telephone	4,000.00	2,500.00
005 14: Vaccines	900.00	-
	<u>13,080.00</u>	<u>-</u>
	<u>35,901.00</u>	<u>76,620.00</u>
MAINTAINANCE		
005 14: Buildings		
005 14: Grounds	3,020.00	1,946.00
005 14: Furniture & Equipment	-	1,450.00
005 14: Cleaning materials	-	700.00
	<u>-</u>	<u>2,084.00</u>
	<u>3,020.00</u>	<u>6,180.00</u>
TOTAL EXPENDITURE	<u>104,247.00</u>	<u>172,504.00</u>
BONDENI MARKET		
OPERATION		
005 14: Stationery		
005 14: Executed good stock	-	2,850.00
TOTAL EXPENDITURE	<u>121,108.00</u>	<u>-</u>
	<u>121,108.00</u>	<u>2,850.00</u>
LANET MARKET		
OPERATION		
005 14: Stationery		
	<u>-</u>	<u>920.00</u>
MAINTENANCE		
005 14: Buildings		
005 14: Electricity	-	-
TOTAL EXPENDITURE	<u>2,110.00</u>	<u>900.00</u>
	<u>2,110.00</u>	<u>1,820.00</u>
NAKURU WEST MARKET		
OPERATION		
005 14: Stationery		
TOTAL EXPENDITURE	<u>-</u>	<u>1,450.00</u>
	<u>-</u>	<u>1,450.00</u>
MUNICIPAL MARKET		
OPERATION		
005 14: Electricity	13,153.00	6,740.00
005 14: Stationery	380.00	14,474.00
	<u>13,533.00</u>	<u>21,214.00</u>
MAINTENANCE		
005 14: Buildings		
005 14: Cleaning materials	2,750.00	21,047.00
	<u>-</u>	<u>918.00</u>
	<u>2,750.00</u>	<u>21,965.00</u>
TOTAL EXPENDITURE	<u>16,283.00</u>	<u>43,179.00</u>

MUNICIPAL COUNCIL OF NAKURU
SOCIAL SERVICES COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
MAYOR'S SOUP KITCHEN		
OPERATIONS		
005 174 010 Assistance to Destitutes	-	<u>15,000.00</u>
LANET COMMUNITY CENTRE		
OPERATIONS		
005 176 013 Electricity	<u>1,092.00</u>	560
WAKULIMA MARKET	<u>1,092.00</u>	<u>560</u>
OPERATIONS		
005 179 026 Furniture & Equipment	-	2,100.00
005 179 046 Stationery	-	<u>4,080.00</u>
MAINTENANCE		<u>6,180.00</u>
005 179 011 Buildings	-	31,925.00
005 179 070 Cleaning Materials	<u>-</u>	<u>5,933.00</u>
Total expenses	<u>-</u>	<u>37,858.00</u>
KAPTEMBWO COMMUNITY CENTRE		<u>44,038.00</u>
MAINTENANCE		
005 175 (Equipments)	<u>15,890.00</u>	-
TOTAL EXPENDITURE	<u>15,890.00</u>	<u>-</u>

MUNICIPAL COUNCIL OF NAKURU
SOCIAL SERVICES COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005 Kshs.	2003/2004 Kshs.
MAYOR'S SOUP KITCHEN		
OPERATIONS		
005 174 010 Assistance to Destitutes	-	15,000 00
LANET COMMUNITY CENTRE		
OPERATIONS		
005 176 013 Electricity	1,092.00	560
	<u>1,092 00</u>	<u>560</u>
WAKULIMA MARKET		
OPERATIONS		
005 179 026 Furniture & Equipment	-	2,100 00
005 179 046 Stationery	-	4,080 00
	-	<u>6,180 00</u>
MAINTENANCE		
005 179 011 Buildings	-	31,925 00
005 179 070 Cleaning Materials	-	5,933 00
	-	<u>37,858 00</u>
Total expenses	-	<u>44,038 00</u>
KAPTEMBWO COMMUNITY CENTRE		
MAINTENANCE		
005 175 (Equipments	15,890 00	-
	<u>15,890 00</u>	<u>-</u>
TOTAL EXPENDITURE	<u>15,890 00</u>	<u>-</u>

MUNICIPAL COUNCIL OF NAKURU
TOWN ENGINEER COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2005

	2004/2005 Kshs.	2003/2004 Kshs.	04 hs 0 0
INCOME			
Car parks	23,701,487 00	13,727,918 00	
Bill boards&banners	10,767,212 00	8,552,076 85	
Building inspection	957,235.00	-)
Legal fees	4,104,342 00	-)
Other fee/tender fee	620,222 00	-)
	<u>40,150,498 00</u>	<u>22,279,994 85</u>)
TOTAL INCOME)
EXPENDITURE)
PERSONNEL.			
Salaries & wages	28,142,320 00	32,782,776 00	
Supperannuation funds	556,590.00	363,112 00	
Provident fund/NSSF	538,766.00	619,610 00	-
Subsistance allowance	2,905,965 00	473,549 00	
	<u>32,143,551 00</u>	<u>34,239,047 00</u>	
Operation	5,841,846 00	6,696,991 70	
Maintainance	1,465,656 00	1,845,094 00	
	<u>39,451,053 00</u>	<u>42,781,132 70</u>	
Ttotal expenditure			
Surplus/(deficit)	<u>699,445.00</u>	<u>(20,501,137 85)</u>	

MUNICIPAL COUNCIL OF NAKURU
TOWN ENGINEER COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005	2003/2004
	Kshs	Kshs
ADMINISTRATION		
PERSONNEL		
006 181 (subsistence allowance	222,816 00	41,869 00
	<u>222,816 00</u>	<u>41 869 00</u>
OPERATIONS		
006 181 005 uniforms	1,799 00	43,710 00
006 181 026 equipment	-	13,926 00
005 181 036 transport	4,865 00	3,000 00
006 181 046 printing&stationary	35,978 00	287,708 00
006 181 047 survey material	884 00	2,969 00
006 181 054drawing office materal	-	36,200 00
006 181 079 new parking equipment	47,206 00	87,482 00
	<u>90,732 00</u>	<u>474,995 00</u>
MANTAINANCE		
006 181 049 equipments	-	10,970 00
TOTAL EXPENDITURE	<u>313,548 00</u>	<u>527,834 00</u>
STREET LIGHTS		
OPERATIONS		
006 182 011 repair and mantainance	35,924 00	481,440 00
006 182 013 electricity	30,078 00	600,000 00
	<u>66,002 00</u>	<u>1,081,440 00</u>
TRAFFIC CONTROL		
OPERATIONS		
006 183 (traffic lights	500 00	16,040 00
FIRE BRIGAGE		
PERSONNEL		
006 186 004 subsistence allowances	15,820 00	32,085 00
	<u>15,820 00</u>	<u>32,085 00</u>
OPERATIONS		
006 186 048 telephone	3,394 00	-
006 186 013 electricity	8,093 00	12,199 00
006 186 026 equipment	2,432 00	32,699 00
006 186 037 engineering	2,800 00	-
	<u>16,719 00</u>	<u>74,898 00</u>
MANTAINANCE		
006 186 010 buildings	-	28,286 00
006 186 070 cleaning materials	-	1,341 00
	<u>-</u>	<u>29,627 00</u>
Total expenditure	<u>32,539 00</u>	<u>136,610 00</u>

MUNICIPAL COUNCIL OF NAKURU
TOWN ENGINEER COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005 Kshs	2003/2004 Kshs
MUNICIPAL ROAD & DRAINS		
MAINTAINANCE		
006 181 047 Survey material	12,969 00	-
006 181 012 Subsistence allowance	69,913 00	344,092 70
006 181 020 Footpath slabbing	10,500 00	8,600 00
006 181 011 Road drain	4,830.00	-
006 181 079 Reconstruction of drains	25,021 00	84,110 00
006 181 079 New parking equipment	7,842 00	-
006 181 046 Printing & stationary	-	-
006 181 004 Cleaning materials	1,220 00	-
006 181 076 Advertisement & posters	38,820 00	-
Total expenditure	<u>171,115 00</u>	<u>436,802 70</u>
GARAGE		
PERSONNEL		
006 198 004 Subsistence allowance	<u>179,890 00</u>	<u>13,610 00</u>
OPERATIONS		
006 198 005 Uniforms	-	37,356 00
006 198 076 New stores, sheds office	-	4,410 00
006 198 Electricity	<u>9,971 00</u>	<u>41,766 00</u>
MANTAINANCE		
006 198 011 buildings	670 00	3,920 00
006 198 032 equipments	-	3,700 00
	<u>670 00</u>	<u>7,620 00</u>
Total expenditure	<u>190,531 00</u>	<u>62,996 00</u>
DEPOT STORES		
OPERATIONS		
006 199 078 Grease, pump & tools	-	<u>17,806 00</u>
VEHICLES & PLANTS		
PERSONNEL		
006 203 004 subsistence allowance	<u>2,487,439 00</u>	<u>373,640 00</u>
	<u>2,487,439 00</u>	<u>373,640 00</u>
OPERATIONS		
006 203 005 Uniform	39,357 00	30,597 00
006 203 007 Renewal of drivers licences	40,834 00	19,800 00
006 203 014 Tyres, fuel & oils	3,644,160 00	4,496,947 00
006 203 037 Labour mechanics	-	6,000 00
006 203 018 Insurances	1,934,071 00	-
	<u>5,658,422 00</u>	<u>4,553,244 00</u>
MANTAINANCE		
006 203 032 spares & repairs outside	1,277,529.00	1,670,975 00
006 203 034 spraying & overhaul	16,342.00	125,902 00
	<u>1,293,871.00</u>	<u>1,796,877 00</u>
Total expenditure	<u>9,439,732 00</u>	<u>6,723,761 00</u>
PLANNING SECTION		
PERSONEL		
subsistence allowance	-	12,345 00

MUNICIPAL COUNCIL OF NAKURU
ENVIRONMENT/HABITAT COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
INCOME		
Hire of Ground	193,700.00	-
Disposal Exhauster	703,850.00	-
Donation Habitat	2,563,384.00	-
Sale of plants/tree cuts	36,350.00	-
Posta and advertisements	265,500.00	-
Misc income	302,494.00	-
Animal pound fee	253,150.00	-
Total income	<u>4,318,428.00</u>	<u>-</u>
EXPENSES		
Personnel		
Salaries and wages	29,180,840.00	18,184,040.00
Super annuation fund	699,880.00	143,326.00
Provident fund/NSSF	235,300.00	293,637.00
Subsistence allowance	71,613.00	38,172.00
	<u>30,187,633.00</u>	<u>18,659,175.00</u>
Operations		
Operations	199,818.00	535,309.00
Maintainance	18,833.00	170,859.00
	<u>218,651.00</u>	<u>706,168.00</u>
Total expenditure	<u>30,406,284.00</u>	<u>19,365,343.00</u>
Surplus/(deficit)	<u>(26,087,856.00)</u>	<u>(19,365,343.00)</u>

MUNICIPAL COUNCIL OF NAKURU
ENVIRONMENTAL/HABITAT COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005 Kshs.	2003/2004 Kshs.
<u>PUBLIC CONVINIENCE</u>		
PERSONNEL		
009 080 004 Subsistence Allowance	2,405.00	905.00
	<u>2,405.00</u>	<u>905.00</u>
OPERATIONS		
009 080 005 Uniforms	-	18,234.00
009 080 026 Equipment & Drain roads	-	20,060.00
	<u>-</u>	<u>38,294.00</u>
MAINTAINANCE		
009 080 070 Cleaning Materials	18,833.00	27,159.00
Total expenditure	<u>21,238.00</u>	<u>66,358.00</u>
<u>REUSE DESPCAL</u>		
OPERATIONS		
009 077 005 Uniforms	-	1,472.00
009 077 010 Covering Tips	-	20,000.00
	<u>-</u>	<u>21,472.00</u>
<u>ADMINISTRATION</u>		
PERSONNEL		
009 066 004 Subsistence Allowance	69,208.00	86,865.00
OPERATIONS		
009 052 048 Books & Periodicals	3,330.00	67,818.00
009 066 038 Equipments	10,650.00	38,100.00
009 066 046 Printing & Stationery	19,143.00	67,839.00
009 066 070 Cleaning Materials	1,287.00	173,757.00
	<u>34,410.00</u>	<u>260,622.00</u>
TOTAL EXPENDITURE	<u>103,618.00</u>	<u>260,622.00</u>
<u>CONSERVANCY & REFUSE REMOVAL</u>		
OPERATIONS		
009 076 005 Uniforms	89,386.00	42,055.00
009 076 026 Refuse Bins	7,120.00	37,469.00
009 076 027 Replacement of Refuse Bins	-	62,515.00
	<u>96,506.00</u>	<u>142,039.00</u>
MAINTAINANCE		
009 076 032	-	1,500.00
TOTAL EXPENDITURE	<u>96,506.00</u>	<u>143,539.00</u>

MUNICIPAL COUNCIL OF NAKURU
ENVIRONMENTAL/HABITAT COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

STREET CLEANSING

	2004/2005	2003/2004
	<u>Kshs.</u>	<u>Kshs.</u>
OPERATIONS		
009 079 005 Uniforms	64,726.00	43,368.00
009 079 026 Litter Bins along Streets	-	16,450.00
	<u>64,726.00</u>	<u>59,818.00</u>

TREE GARDENS & ROAD VERGES

PERSONNEL

009 193 004 Subsistence Allowance	-	15,795.00
	<u>-</u>	<u>15,795.00</u>

OPERATIONS

009 193 005 Uniforms	-	19,011.00
009 193 026 Equipment & tools	4,176.00	59,388.00
009 193 028 Plant & Seeds	-	21,530.00
	<u>4,176.00</u>	<u>99,929.00</u>

MAINTAINANCE

009 193 011 Cutting Grass	-	47,500.00
009 193 027 Fountains & Repairs	-	9,400.00
009 193 033 Tree Guards & Climbing Bars	-	41,900.00
009 193 077 Lawn Mower	-	43,400.00
	<u>-</u>	<u>142,200.00</u>
Total expenditure	<u>4,176.00</u>	<u>257,924.00</u>

MUNICIPAL COUNCIL OF NAKURU
WATER FUND COMMITTEE BALANCE SHEET
AS AT 30TH JUNE 2005

	2004/2005 Kshs.	2003/2004 <u>Kshs.</u>
FIXED ASSETS		
Capital outlay	66,495,340.00	66,495,340.00
Other Long Term outlay	<u>17,494,320.00</u>	<u>17,494,320.00</u>
	<u>83,989,660.00</u>	<u>83,989,660.00</u>
<u>CURRENT ASSETS</u>		
Stock in Hand	810,000.00	810,000.00
Sundry Debtors	24,000,000.00	24,000,000.00
Deferred Charges	331,880.00	331,880.00
Suspense Account	<u>3,959,831.00</u>	<u>3,959,831.00</u>
	<u>29,101,711.00</u>	<u>29,101,711.00</u>
	<u>113,091,371.00</u>	<u>113,091,371.00</u>
LONG TERM LIABILITIES		
	<u>83,989,660.00</u>	<u>83,989,660.00</u>
<u>CURRENT LIABILITIES</u>		
Deposits Received	2,590,120.00	2,590,120.00
Creditors	24,750,180.00	24,750,180.00
GRF Account	<u>1,761,411.00</u>	<u>1,761,411.00</u>
	<u>29,101,711.00</u>	<u>29,101,711.00</u>
<u>OTHER BALANCES</u>		
Capital Discharged	<u>66,536,840.00</u>	<u>66,536,840.00</u>
	<u>113,091,371.00</u>	<u>113,091,371.00</u>

MUNICIPAL COUNCIL OF NAKURU
WATER FUND CAPITAL ACCOUNT
AS AT 30TH JUNE 2005

2004/2005
K shs.

Description

Mereroni Scheme	814,480.00
Water filtration plant	196,760.00
Fencing water works	37,120.00
Supplimentary water works	60,000.00
Bore holes	7,964,260.00
Bore hole Pumps	801,600.00
Bore hole improvements	36,040.00
Bore hole extention	110,840.00
Malewa water supply	6,163,280.00
Water Reticulation	3,658,240.00
New Reservoir	1,019,020.00
New Mereroni	3,203,440.00
Motor Vehicles	42,049,040.00
Water metres	220,940.00
Extention of water mains	1,428,500.00
Milimani Pumping Instilation	270,560.00
Kabatini bore hole	15,955,540.00
	<u>83,989,660.00</u>

MUNICIPAL COUNCIL OF NAKURU
HOUSING FUND COMMITTEE BALANCE SHEET
AS AT 30 JUNE 2005

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
<u>FIXED ASSETS</u>		
Capital outlay	938,520,000.00	938,520,000.00
 <u>CURRENT ASSETS</u>		
Debtors	53,865,177.00	16,042,193.00
Debtor MCN GRF	9,806,555.00	9,806,555.00
Cash at Bank	11,300.00	310,250.00
Suspense	-	31,931,760.00
	<u>63,683,032.00</u>	<u>58,090,758.00</u>
 <u>CURRENT LIABILITIES</u>		
Suspense	992,623.00	-
Tenants Deposits	76,160.00	76,160.00
Sundry Creditors	8,240,000.00	8,240,000.00
LATF	<u>2,540,000.00</u>	<u>2,540,000.00</u>
	<u>11,848,783.00</u>	<u>10,856,160.00</u>
 Net Current Asset	 <u>51,834,249.00</u>	 <u>47,234,598.00</u>
 Net Assets	 <u>990,354,249.00</u>	 <u>985,754,598.00</u>
 <u>REPRESENTED BY</u>		
General Reserve Fund	969,278,649.00	964,678,998.00
Long Term Loan	<u>21,075,600.00</u>	<u>21,075,600.00</u>
	<u>990,354,249.00</u>	<u>985,754,598.00</u>

MUNICIPAL COUNCIL OF NAKURU
HOUSING FUND REVENUE ACCOUNT
AS AT 30TH JUNE 2005

	2004/2005 Kshs.	2003/2004 Kshs.
<u>INCOME</u>		
House Rent	19,130,714 00	21,442,445 00
Hire of Halls	1,399,205.00	332,292 00
TOTAL INCOME	<u>20,529,919 00</u>	<u>21,774,737 00</u>
<u>EXPENDITURE</u>		
<u>PERSONNEL</u>		
Salaries & Wages	14,474,050 00	11,912,307 00
Supperannuation Fund	111,087 00	242,581 00
Provident Fund/NSSF	522,310 00	152,021 00
Subsistence Allowance	30,309 00	-
Total	<u>15,137,756 00</u>	<u>12,306,909 00</u>
Operations	<u>275,875 00</u>	-
Maintainance	<u>515,637 00</u>	<u>554,886.00</u>
TOTAL EXPENDITURE	<u>15,930,268.00</u>	<u>15,503,763 00</u>
Surplus/(deficit)	<u>4,599,651 00</u>	<u>6,270,974 00</u>

MUNICIPAL COUNCIL OF NAKURU
HOUSING FUND REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005	2003/2004
	<u>Ksh.</u>	<u>Ksh.</u>
KALOLENI & LUMUMBA ESTATES		
Maintenance		
004 096 011 Buildings	-	1,036.00
	<u>-</u>	<u>1,036.00</u>
LAMINGO ESTATE		
Maintenance		
004 097 077 RCCO-Toilet Renovation	208,135.00	176,305.00
	<u>208,135.00</u>	<u>176,305.00</u>
VEDAN KIMATHI ESTATE		
004 098 011 Buildings	2,230.00	1,495.00
	<u>2,230.00</u>	<u>1,495.00</u>
GENERAL CHARGES-RENTS OFFICE		
Operations		
004 112 013 Electricity	179,593.00	2,451,889.00
004 112 046 Stationery & Printing	6,590.00	140,179.00
004 112 036 Transport	840.00	-
	<u>187,023.00</u>	<u>2,592,068.00</u>
Maintenance		
004 112 013 Electricity	7,483.00	
004 112 016 Furniture & Equipment	3,000.00	400.00
004 112 112 076 RCCO-Estates rehabilitation	110,027.00	371,705.00
	<u>120,510.00</u>	<u>372,105.00</u>
INSTITUTIONAL HOUSES		
004 112 125 011 Buildings	38,120.00	-
	<u>38,120.00</u>	<u>-</u>
MOI FLATS		
Operations		
004 112 104 026 New equipment	30,027.00	
004 112 104 035 Rates and Interests	17,264.00	
Kivumbini Estate		
004 112 1092 011 Buildings	43,885.00	-
	<u>43,885.00</u>	<u>-</u>
SENIOR STAFF HOUSING UNITS		
Maintenance		
004 112 113 011 Buildings	120.00	-
	<u>120.00</u>	<u>-</u>
CLEANSING SERVICES		
Operations		
004 112 124 026 New equipments	2,008.00	8,950.00
	<u>2,008.00</u>	<u>8,950.00</u>
TOOL LABOUR		
Operations		
004 112 126 027 Small tools	33,070.00	40,980.00
TOTAL EXPENDITURE	<u>33,070.00</u>	<u>40,980.00</u>

MUNICIPAL COUNCIL OF NAKURU
LATF REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005 Kshs.	2003/2004 Kshs.
RECEIPTS		
Receipts from LATF	73,086,209.00	66,339,240.00
PAYMENTS		
Personnel	219,845.00	-
Operations	13,390,504.00	-
MAINTAINANCE	13,610,349.00	-
Vehicle & Plant Repairs	-	-
Roads & Steel Lights Repairs	-	-
Other Repairs - low class estates	-	-
Mortury repair	-	153,019.00
Buildings repair	270,900.00	-
	806,316.00	-
CAPITAL PROJECTS	1,077,216.00	153,019.00
Panel monetary wing Phase II	-	-
Refuse Storage Facilities Phase II	-	-
Provision of clean piped water Phase II	-	605,467.40
Construction of sewer line & Storm drains	-	-
Teachers Advisory Centre	1,598,880.00	1,417,259.90
Construction of bridges & Road monitoring	-	-
Computers and others	5,023,963.00	-
Purchase of Refuse Collection vehicle	967,040.00	-
Construction of Public toilets	-	3,000,000.00
Purchase of Motor vehicle	1,433,740.00	-
Others	3,579,024.00	-
Construction materials	-	-
	962,915.00	-
DEBT RESOLUTION PLAN	13,565,562.00	5,022,727.30
KRA-PAYE		
NSSF	13,624,192.00	5,505,406.20
KLGSF	6,530,237.00	8,378,588.35
KLGPF	11,007,341.00	12,511,180.85
Salary Arrears	-	1,635,470.00
SACCO (1) Tupendane	14,254,320.00	616,428.35
SACCO (2) Tupendane Housing	-	300,000.00
KLGWU	-	-
Contractors	-	80,000.00
Kenya power & Lightning CO. Ltd.	-	7,171,303.55
Telcom (K) Ltd.	-	3,160,211.90
NHIF	-	1,795,602.70
Fund transfer	8,686,778.00	2,909,830.00
David Mburu	3,000,000.00	-
Bank Charges	2,000,000.00	-
Flamingo Loan	32,308.00	20,715.00
Insurance compensation	254,992.00	-
	150,000.00	-
TOTAL EXPENDITURE	59,540,168.00	44,084,736.90
	87,793,395.00	49,260,483.80
Surplus/(deficit)	(14,707,186.00)	17,078,756.20
Balance b/f	51,092,377.00	34,013,620.00
Balance c/f	36,385,191.00	51,092,376.65

MUNICIPAL COUNCIL OF NAKURU
BALANCE SHEET
AS AT 30TH JUNE 2005

	2004/2005 Kshs.	2003/2004 Kshs.
<u>FIXED ASSETS</u>		
Capital outlay	3,780,000.00	3,780,000.00
Long Term Outlay	945,611.00	945,611.00
	<u>4,725,611.00</u>	<u>4,725,611.00</u>
<u>CURRENT ASSETS</u>		
Debtors -GRF	27,088,833.00	19,149,614.00
Bank Balance	13,530,084.00	11,850,810.00
	<u>40,618,917.00</u>	<u>31,000,424.00</u>
REPRESENTED	45,344,528.00	35,726,035.00
<u>OTHER BALANCES</u>		
Revenue Account	41,837,578.00	32,219,085.00
Government Grants Applied	3,506,950.00	3,506,950.00
	<u>45,344,528.00</u>	<u>35,726,035.00</u>

MUNICIPAL COUNCIL OF NAKURU
LARM REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2005

	2004/2005 Kshs.	2003/2004 Kshs.
INCOME		
Receipts	37,208,852.00	<u>14,564,845.00</u>
<u>EXPENDITURE</u>		
Personnel		
Casual wages	4753992.2	-
Allowance	-	1,011,215.00
	<u>4753992.2</u>	<u>1,011,215.00</u>
Operations		
Tools	-	39,530.00
Motor vehicle expenses	1,566,340.00	-
Uniforms	-	37,221.00
Bank Charges	11,975.00	1,525.00
Printing & stationery	10,859.00	-
Insurance	139,696.00	-
Imprest	<u>185,232.00</u>	-
	1,914,102.00	<u>78,276.00</u>
Maintainance		
Drain Cleaning	122,752.00	625,385.00
Construction material	997,868.00	-
Sanitary block	643,893.00	-
Road maintainace	10,864,221.55	-
Fund transfer	5,957,180.00	-
Purchased motor vehicle	<u>2,336,350.00</u>	-
	20,922,264.55	<u>625,385.00</u>
Total Expenditure	<u>27,590,358.75</u>	<u>1,714,876.00</u>
Surplus for the year	9,618,493.25	12,849,969.00
Balance b/f	-	-
Balance c/f	<u>32,219,085.00</u>	<u>19,369,116.00</u>
	<u>41,837,578.00</u>	<u>32,219,085.00</u>

MUNICIPAL COUNCIL OF NAKURU
 SERVICE CHARGE BALANCE SHEET
 AS AT 30TH JUNE 2005

2004/2005
Kshs.

2003/2004
Kshs.

CURRENT ASSETS

Debtors	18,502,800.00	18,502,800.00
Debtors GRF	14,735,080.00	14,735,080.00
	<u>33,237,880.00</u>	<u>33,237,880.00</u>

REPRESENTED BY

Revenue Account	<u>33,239,880.00</u>	<u>33,237,880.00</u>
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MUNICIPAL COUNCIL OF NAKURU
PROVIDENT FUNDBALANCE SHEET
AS AT 30TH JUNE 2005

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
<u>CURRENT ASSETS</u>		
Accounting Officers	200,000.00	200,000.00
Municipal Council of Nakuru	4,605,071.00	4,605,071.00
Bank Balance	-	25,137.90
	<u>4,805,071.00</u>	<u>4,830,208.90</u>
<u>CURRENT LIABILITIES</u>		
Creditors	<u>2,799,560.00</u>	<u>2,824,697.90</u>
Net Assets	<u>2,005,511.00</u>	<u>2,005,511.00</u>
<u>REPRESENTED BY</u>		
Revenue account	<u>2,005,511.00</u>	<u>2,005,511.00</u>

MUNICIPAL COUNCIL OF NAKURU
GENERAL FUND DEFERED CHARGES STATEMENT
AS AT 30TH JUNE 2005

	2004/2005 <u>Kshs.</u>	2003/2004 <u>Kshs.</u>
Capital Discharged		
RCCO	36,014,485.00	36,014,485.00
Loans Redeemed	19,469,700.00	19,469,700.00
	<u>55,484,185.00</u>	<u>55,484,185.00</u>