

Republic of Kenya



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Kenya National Audit Office

REPORT

OF

**THE CONTROLLER
AND AUDITOR-GENERAL**

ON

**THE ABSTRACTS OF
ACCOUNTS OF THE MUNICIPAL
COUNCIL OF KITUI
FOR THE
YEAR ENDED
30 JUNE 2007**

PARLIAMENT
OF KENYA
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KENYA NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE ABSTRACTS OF ACCOUNTS OF THE MUNICIPAL COUNCIL OF KITUI FOR THE YEAR ENDED 30 JUNE 2007

The attached Abstracts of Accounts of the Municipal Council of Kitui which comprise the Consolidated Balance Sheet as at 30 June 2007, Summary Departmental Income and Expenditure Account for the year then ended, and other explanatory notes have been audited under my direction in accordance with Section 23 of the Public Audit Act, 2003.

1.0 The Council's Responsibility on the Abstracts of Accounts

The Council is responsible for the preparation and fair presentation of Abstracts of Accounts in accordance with the Local Government Act, Cap 265; the Local Authorities Transfer Fund (LATF) Act, 1998; the International Public Sector Accounting Standards (IPSAS) and other generally accepted accounting principles. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Abstracts of Accounts that are free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

2.0 Responsibility of the Controller and Auditor General

My responsibility is to express an independent opinion on the Abstracts of Accounts based on the audit. The audit was conducted in accordance with the International Standards on Auditing. Those Standards require compliance with ethical requirements and that the audit be planned and performed with a view to obtaining reasonable assurance that the Abstracts of Accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Abstracts of Accounts. The procedures selected depend on the auditor's judgement, including the

assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of Abstracts of Accounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of making an opinion on the effectiveness of the Council's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the Abstracts of Accounts. I believe the audit evidence obtained is sufficient and appropriate to provide a reasonable basis for the audit opinion.

3.0 Qualification Points

3.1 Non Submission, Opening Balances and Accuracy of the Accounts

- (i) Sections 229(1) and 21 (1) of the Local Government Act, Cap 265, and the Public Audit Act, 2003 respectively require the Council to prepare and submit for audit Abstracts of Accounts not later than six (6) months after the year end, or such later date as in any particular case the Minister may determine. The Council has not prepared and submitted Abstracts of Accounts for 1982/1983 to 1994/1995 as required. The Council therefore continues to be in breach of the law. In the absence of certified Accounts for 1994/1995 and prior years, the source and accuracy of the opening balances for 1995/1996 as at 01 July 1995 and for all the subsequent years, including 2006/2007, could not be confirmed.
- (ii) The 2006/2007 Accounts did not include a Cash Flow Statement, Change Statement in respect of Accumulated Fund and accounting policies as required by the IPSAS. In addition, the process of sharing assets and liabilities with the County Council of Kitui had not been finalized by 30 June 2007.

In view of the above issues, the accuracy of the Accounts for the year ended 30 June 2007 could not be confirmed.

3.2 Fixed Assets

The Consolidated Balance Sheet Fixed Assets balances increased by Kshs.8,821,855.15 from Kshs.50,141,680.00 as at 30 June 2006 to Kshs. 58,963,535.15 as at 30 June 2007. However, the Fixed Assets Register (FAR) maintained was incomplete as it lacked vital information such as costs, additions, disposals and location and was not updated. Further, ownership documents for land and buildings and valuation reports for the Council's assets were not produced for audit verification. In the circumstances, it has not been possible to confirm the existence, ownership, location, security and accuracy of the Fixed Assets balance of Kshs.58,963,535.15 as at 30 June 2007.

3.3 Renewals Funds

Section 219 of the Local Government Act, Cap 265 requires the Council to create and set aside adequate renewals funds to provide for the entire or partial replacement of some or all of the assets, which, owing to depreciation or other cause, will require at some future date to be replaced. During the year, no provision for depreciation was made in the Accounts. Further, renewals funds or reserves were not created and set aside as required. The Council was therefore in breach of the law. It was not also clear how the Council intends to finance replacement of its assets, in future, in the absence of renewals funds.

3.4 Debtors

The Consolidated Balance Sheet Debtors balances increased by Kshs.12,600,261.70 from Kshs.53,164,752.30 as at 30 June 2006 to Kshs.65,765,014.00 as at 30 June 2007. However, the Council did not provide the necessary supporting documents such as Debtors' ledger, schedule, listings or analyses for audit verification. Further, the Council did not make a provision for bad and doubtful debts in the Accounts as shown in note 1.6 to the Accounts. In the circumstances, it has not been possible to confirm the correctness of the Debtors' balances of Kshs. 65,765,014.00 as at 30 June 2007.

3.5 Creditors and Accruals

The Creditors and Accruals balances decreased by Kshs.4,413,313.00 from Kshs.15,573,166.00 as at 30 June 2006 to Kshs.11,159,853.00 as at 30 June 2007. The Council did not, however provide the necessary records and documentations such as creditors' ledger, listings or analyses in support of the balances for audit verification. In the circumstances, it has not been possible to ascertain the accuracy of the Creditors and Accruals balance of Kshs.11,159,853.00 as at 30 June 2007.

3.6 Long Term Loans

The Consolidated Balance Sheet reflects a balance of Kshs.41,654,378.00 in respect of Long Term Loans as at 30 June 2007 compared to Kshs. 42,654,378.00 as at 30 June 2006 as detailed below:

<u>LOAN</u>	<u>2005/06</u> <u>Kshs</u>	<u>2006/07</u> <u>Kshs</u>
LGLA	12,354,748.00	12,354,748.00
NHC	20,208,066.00	20,208,066.00
USAID	<u>10,091,564.00</u>	<u>9,091,564.00</u>
	<u>42,654,378.00</u>	<u>41,654,378.00</u>

Apparently, the Long Term Loans balances remained the same as in the previous year except for USAID Loan balances which decreased by Kshs.1,000,000.00. Loan agreements to confirm the terms and conditions of the loans, the purposes of the loans, when they were received and how they have so far been utilized were not made available for audit review. Further, although the National Housing Corporation (NHC) took over the direct management of some housing schemes from the Council, the amount of loans outstanding has not been agreed or reconciled. In the circumstances, it has not been possible to confirm the correctness of the Long Term Loan balance of Kshs.41,654,378.00 as at 30 June 2007.

4.0 Opinion

Because of the significance of the matters discussed in the preceding paragraphs 3.1 to 3.6, 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 and are in order; the Abstracts of Accounts present a true and fair view of the financial position of the Council; and, the Accounts comply with the Local Government Act, Cap 265.



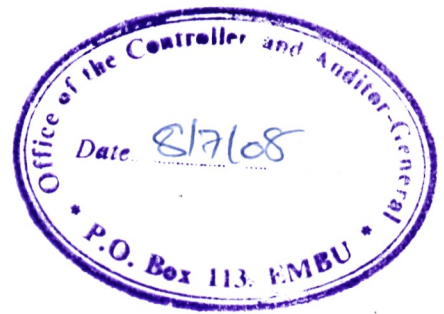
P. N. KOMORA, CBS

CONTROLLER AND AUDITOR GENERAL

Nairobi

17 November 2008

MUNICIPAL COUNCIL OF KITUI



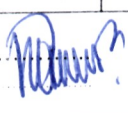
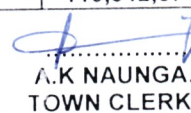
**ABSTRACTS OF ACCOUNT FOR
THE FINANCIAL YEAR ENDING
30TH JUNE 2007**

**TOWN HALL,
P.O. 90200-694. TEL.044-22914.
KITUI.**

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MUNICIPAL COUNCIL OF KITUI
FINAL ACCOUNTS FINANCIAL YEAR 2006/2007
CONSOLIDATED BALANCE SHEET AS AT 30TH JUNE, 2007

	NOTES	2006/2007	2005/2006
		KSH.	KSH.
FIXED ASSETS			
LAND AND BUILDING	1.1	14,016,196.30	14,016,198.00
MOTOR VEHICLE	1.2	9,079,620.00	13,168,517.00
FURNITURE AND FITTINGS	1.3	683,460.00	683,460.00
EQUIPMENT TOOLS AND MATERIALS	1.4	2,542,355.00	1,731,949.00
CAPITAL OUTLAY	1.5	32,641,903.85	20,541,556.00
TOTAL FIXED ASSETS		58,963,535.15	50,141,680.00
CURRENT ASSETS			
DEBTORS	1.6	65,765,014.00	53,164,752.30
GENERAL RATE FUND	1.7	(9,091,171.70)	(5,427,045.00)
RML A/C		2,529,590.60	923,447.65
PETTY CASH		93,814.00	7,053.00
E U A/C		239,803.40	-
LATF A/C		2,979,341.75	3,859,176.35
DEPOSITS	1.8	22,000.00	22,000.00
TOTAL CURRENT ASSETS		62,538,392.05	52,549,384.30
CURRENT LIABILITIES			
CREDITORS AND ACCRUALS	1.9	11,159,853.00	15,573,166.00
NET CURRENT ASSETS		51,378,539.05	36,976,218.30
NET WORTH		110,342,074.20	87,117,898.30
PRESENTED BY:			
ACCUMULATED FUND		83,737,080.35	67,504,309.30
LONG TERM LOANS	2	41,654,378.00	42,654,378.00
GENERAL RESERVE FUND	2.10	(15,153,163.15)	(23,040,789.00)
REVALUATION RESERVE		103,779.00	-
		110,342,074.20	87,117,898.30
SIGNED:			
.....			
KENNEDY MAIRURA		A. K. NAUNGA	
TOWN TREASURER.		TOWN CLERK.	

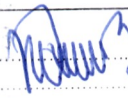
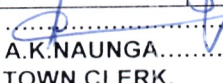
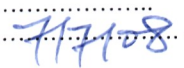
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MUNICIPAL COUNCIL OF KITUI			
FINAL ACCOUNTS FINANCIAL YEAR 2006/2007			
GENERAL RATE FUND BALANCE SHEET AS AT 30TH JUNE, 2007			
	NOTES	2006/2007	2005/2006
		KSH	KSH
FIXED ASSETS			
LAND AND BUILDING	1.1	9,975,740.30	9,975,741.15
MOTOR VEHICLE	1.2	350,000.00	1,701,437.00
FURNITURE AND FITTINGS	1.3	373,460.00	373,460.00
EQUIPMENT TOOLS AND MATERIALS	1.4	201,584.00	201,584.00
TOTAL FIXED ASSETS		10,900,784.30	12,252,222.15
CURRENT ASSETS			
DEBTORS	1.6	63,342,464.00	53,164,752.30
GENERAL RATE FUND	1.7	(9,091,171.70)	(5,427,045.00)
PETTY CASH	2.2	93,814.00	7,053.00
TOTAL CURRENT ASSETS		54,345,106.30	47,744,760.30
CURRENT LIABILITIES			
CREDITORS AND ACCRUALS	1.9	11,159,853.00	15,573,166.00
NET CURRENT ASSETS		43,185,253.30	32,171,594.30
NET WORTH		54,086,037.60	44,423,816.45
PRESENTED BY:			
ACCUMULATED FUND		27,481,043.75	(15,387,255.55)
LONG TERM LOANS	2	41,654,378.00	42,654,378.00
GENERAL RESERVE FUND	2.10	(15,153,163.15)	17,156,694.00
REVALUATION RESERVE		103,779.00	-
		54,086,037.60	53,982,258.60
SIGNED.			
KENNEDY MAIRURA TOWN TREASURER.		A.K NAUNGA TOWN CLERK.	

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MUNICIPAL COUNCIL OF KITUI			
FINAL ACCOUNTS FINANCIAL YEAR 2006/2007			
LATF FUND BALANCE SHEET AS AT 30TH JUNE, 2007			
	NOTES	2006/2007 KSH.	2005/2006 KSH
FIXED ASSETS			
LAND AND BUILDING	1.1	4,040,456.00	4,040,456.00
MOTOR VEHICLE	1.2	8,729,620.00	11,467,079.00
FURNITURE AND FITTINGS	1.3	310,000.00	310,000.00
EQUIPMENT TOOLS AND MATERIALS	1.4	2,340,771.00	1,498,865.00
CAPITAL OUTLAY	1.5	26,844,898.45	17,992,277.45
TOTAL FIXED ASSETS		42,265,745.45	35,308,677.45
CURRENT ASSETS			
DEBTORS		2,422,550.00	
LATF A/C	0	2,979,341.75	3,859,176.35
DEPOSITS	1.8	22,000.00	22,000.00
TOTAL CURRENT ASSETS		5,423,891.75	3,881,176.35
CURRENT LIABILITIES			
NET CURRENT ASSETS		5,423,891.75	-
NET WORTH		47,689,637.20	35,308,677.45
PRESENTED BY:			
ACCUMULATED FUND		47,689,637.20	22,033,159.80
LATF RESERVE FUND	2.0	-	17,156,694.00
		47,689,637.20	39,189,853.80
SIGNED.			
			
KENNEDY MAIRURA		A.K.NAUNGA	
TOWN TREASURER.		TOWN CLERK.	

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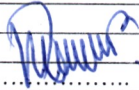
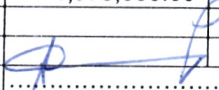
TOWN CLERK
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MUNICIPAL COUNCIL OF KITUI
FINAL ACCOUNTS FINANCIAL YEAR 2006/2007
FUEL LEVY FUND BALANCE SHEET AS AT 30TH JUNE, 2007

	NOTES	2006/2007	2005/2006
		ksh	KSH
FIXED ASSETS			
EQUIPMENT TOOLS AND MATERIALS	14	-	31,500.00
CAPITAL OUTLAY	15	4,061,208.80	2,549,278.90
TOTAL FIXED ASSETS		4,061,208.80	2,580,778.90
CURRENT ASSETS			
RML A/C		2,529,590.60	923,447.65
TOTAL CURRENT ASSETS		2,529,590.60	923,447.65
CURRENT LIABILITIES			
NET CURRENT ASSETS		2,529,590.60	923,447.65
NET WORTH		6,590,799.40	3,504,226.55
PRESENTED BY:			
ACCUMULATED FUND		6,590,799.40	3,504,226.55
SIGNED.			
KENNEDY MAIRURA.....			
TOWN TREASURER.			
A.K NAUNGA.....			
TOWN CLERK.			

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MUNICIPAL COUNCIL OF KITUI		EUROPEAN UNION BALANCE SHEET	
AS AT 30TH JUNE, 2007			
Capital outlay (ithookwe dispens	1.5	1,735,796.60	
Current Assets			
Cash at Bank		239,803.40	
		1,975,600.00	
Represented by:			
Accummlated fund		1,975,600.00	
SIGNED.			
KENNEDY MAIRURA.....		A.K.NAUNGA.....	21.7.08
TOWN TREASURER		TOWN CLERK.	

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MUNICIPAL COUNCIL OF KITUI
ABSTRACTS OF ACCOUNTS FOR THE FINANCIAL YEAR 2006/2007
SUMMARY DEPARTMENTAL INCOME AND EXPENDITURE ACCOUNT

DEPARTMENTS	INCOME	EXPENDITURE	SURPLUS/DEFICIT
	KSH.	KSH.	KSH.
TOWN CLERK	170,400 00	12,137,286 00	(11,966,886 00)
TOWN TREASURER	31,651,749 00	12,630,940 00	19,020,809 00
MAYORS PARLOUR	-	5,598,577 00	(5,598,577 00)
TOWN PLANNING	770,258 00	1,414,789 00	(644,531 00)
PUBLIC HEALTH	1,708,345 00	6,993,663 00	(5,285,318 00)
SOCIAL SERVICES	-	1,269,105 00	(1,269,105 00)
LOSS ON REVALUATION OF ASSETS	-	4,848,279 00	(4,848,279 00)
TOTAL SURPLUS/DEFICIT FROM GENERAL FUND	34,300,752.00	44,892,639.00	(10,591,887.00)
EUROPEAN UNION	1,985,000 00	9,400 00	1,975,600 00
LATF	30,281,380 00	16,688,166 30	13,593,213 70
FUEL LEVY	3,277,999 45	60,926 60	3,217,072 85
TOTAL	69,845,631.45	61,651,131.90	8,194,499.55
LESS PROVISION OF BAD DEBTS			(306,873.70)
NET SURPLUS/DEFICIT			7,887,625.85

ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2007
DEPARTMENTALS INCOME AND EXPENDITURE

TOWN CLERKS DEPARTMENT(ADMINISTRATION)				
CODE	SUBJECT HEAD	2006/2007 ACTUAL	2006/2007 APPROVED	2005/2006 ACTUAL
INCOME				
PIB-101	RATES CLEARANCE CERT.	73,360 00	77,947 00	79,000 00
PIB-102	SALE OF DOCUMENTS	14,540 00	580 00	435 00
	TOTAL	87,900.00	78,527.00	79,435.00
EXPENDITURE PERSONNEL				
PIB-001	SALARIES	2,858,340 00	1,947,180 00	1,712,035 00
PIB-003	NSSF	37,800 00	40,800 00	37,000 00
PIB-004	SUPER FUND/PROVIDENT FUND	705,461 00	494,907 00	345,181 00
PIB-005	HOUSE ALLOWANCE	1,567,500 00	1,026,000 00	928,000 00
PIB-015	LEAVE ALLOWANCE	40,221 00	55,064 00	24,549 00
PIB-002	HARDSHIP ALLOWANCE	340,800 00	345,396 00	316,400 00
PIB-006	CYCLE ALLOWANCE	8,907 00	0	0
	ACTING ALLOWANCE	18,312 00	0	
	TOTAL	5,577,541.00	3,909,347.00	3,363,165.00
OPERATIONS				
PIB-014	TRAVELLING/SUBSISTENCE	1,455,573 00	320,000 00	775,181 00
PIB-016	TRAINING/EXAM FEE	9,000 00	15,173 00	21,552 00
PIB-031	PRINTING/STATIONERY	173,966 00	94,074 00	192,205 00
PIB-032	POSTAGE/TELEPHONE	184,390 00	160,000 00	357,227 00
PIB-035	BOOKS AND PERIODICALS	59,320 00	53,500 00	53,620 00
PIB-037	UNIFORMS	3,564 00	2,000 00	9,600 00
PIB-052	PETROL,OIL AND TYRES	240,990 00	210,000 00	663,503 00
PIB-053	INSURANCE	182,584 00	34,510 00	232,934 00
PIB-030	ALGAK	36,000 00	72,700 00	97,700 00
PIB-082	ENTERTAINMENT	197,864 00	18,208 00	223,758 00
PIB-091	CONTRIBUTION TO NATIONAL DAYS	15,256 00	10,000 00	8,300 00
PIB-036	LEGAL FEE	122,000 00	60,690 00	162,311 00
PIB-081	ALGE	0	5,000 00	
PIB-092	OFFICE FURNITURE	7,000 00		
PIB-043	ELEC WATER & CON	239,778 00	60,690 00	185,047 00
	MISC EXPENCE			85,900 00
	TOTAL	2,927,935.00	1,116,545.00	3,068,838.00
MAINTENANCE				
PIB-041	MAINTENANCE OF BUILDINGS		32,600 00	25,350 00
PIB-055	NHC-LOAN REPAYMENT			
PIB-051	MAINTENANCE OF VEHICLES	225,296 00	182,088 00	185,542 00
PIB-061	EQUIPMENT TOOLS AND MATERIALS	89,938 00	156,421 00	124,995 00
PIB-088	RENOVATION OF OFFICES	10,510 00		
PIB-089	R C C O (FURNITURE AND FITTINGS)			
	TOTAL	325,604.00	371,109.00	335,887.00
	TOTAL RECEIPTS	87,900.00	78,527.00	79,435.00
	TOTAL PAYMENTS	8,831,290.00	5,397,001.00	6,767,890.00
	SURPLUS/DEFICIT	(8,743,390.00)	(5,318,474.00)	(6,688,455.00)

ENFORCEMENT SECTION				
CODE	SUBJECT HEAD	2006/2007	2006/2007	2005/2006
		ACTUAL	APPROVED	ACTUAL
	INCOME			
R2B-103	COURT FINES/ADMINISTION FEE	82,500.00	40,000.00	7,810.00
	TOTAL	82,500.00	40,000.00	7,810.00
	EXPENDITURE PERSONNEL			
P2B-001	SALARIES/WAGES	1,681,740.00	907,200.00	1,036,120.00
P2B-003	N.S.S.F.	37,200.00	33,600.00	37,400.00
P2B-004	PROVIDENT FUND	406,240.00	235,657.00	217,995.00
P2B-005	HOUSE ALLOWANCE	760,500.00	438,000.00	509,500.00
P2B-015	LEAVE ALLOWANCE	19,986.00	27,213.00	17,387.00
P2B-002	HARDSHIP ALLOWANCE	297,600.00	259,428.00	285,012.00
P2B-006	CYCLE ALLOWANCE	9,000.00	5,400.00	5,400.00
	TOTAL	3,212,266.00	1,906,498.00	2,108,814.00
	OPERATIONS			
P2B-014	TRAVELLING/SUBSISTENCE	91,897.00	18,346.00	332,006.00
P2B-043	ELECTRICITY WATER CONSERVANCY			
P2B-016	TRAINING/EXAM FEES		25,000.00	
P2B-031	BOND BOOKS		2,533.00	1,900.00
P2B-061	EQUIPMENT TOOLS AND MATERIALS	200.00	1,821.00	6,000.00
P2B-037	UNIFORMS/CLOTHING	1,633.00	2,675.00	52,254.00
	TOTAL	93,730.00	50,375.00	392,160.00
	TOTAL RECEIPTS	82,500.00	40,000.00	7,810.00
	TOTAL PAYMENTS	3,305,996.00	1,956,873.00	2,500,974.00
	SURPLUS/DEFICIT	(3,223,496.00)	(1,916,873.00)	(2,493,164.00)

TOWN TREASURERS DEPARTMENT (ADMINISTRATION)				
CODE	SUBJECT HEAD	2006/2007	2006/2007	2005/2006
		ACTUAL	APPROVED	ACTUAL
	INCOME			
RIC-201	STAND PREMIUM	42,675.00	191,390.00	204,500.00
RIC-203	RENTAL HOUSES	123,610.00	126,000.00	101,750.00
RIC-204	OFFICE RENT	75,230.00	108,000.00	87,000.00
RIC-205	PLOT RENT	4,064,750.00	2,107,400.00	1,793,550.00
RIC-207	ELECTRICITY WATER CONSERVANCY	2,246.00	2,928.00	
RIC-208	PREMISES/COSERV	8,702.00	10,050.00	11,664.00
RIC-209	KIOSK RENT	71,250.00	31,699.00	45,790.00
RIC-210	MISCELLANEOUS INCOME	63,825.00	230,364.00	191,975.00
RIC-211	PLOT APPLICATION	17,812.00	12,000.00	75,000.00
RIC-212	ADVERTISING	156,850.00	50,000.00	71,540.00
RIC-213	SIGNBOARDS	73,299.00	90,000.00	73,930.00
RIC-214	SAND CESS	809,660.00	35,700.00	590,180.00
RIC-215	TOBACCO CESS	2,160.00	5,200.00	
	TRANSPORTATION	3,924,715.00	800,000.00	2,521,950.00
	TOTAL	9,836,784.00	3,800,731.00	5,768,829.00
	PERSONNEL EXPENDITURE			
PIC-001	SALARIES/WAGES	2,269,045.00	1,534,620.00	1,354,165.00
PIC-003	N.S.S.F	17,600.00	16,800.00	17,000.00
PIC-004	SUPER/PROVIDENT FUND	33,329.00	374,633.00	269,815.00
PIC-005	HOUSE ALLOWANCE	1,005,000.00	846,000.00	681,000.00
PIC-015	LEAVE ALLOWANCE	64,748.00	42,944.00	93,429.00
PIC-002	HARDSHIP ALLOWANCE	30,400.00	230,400.00	230,400.00
PIC-006	CYCLE ALLOWANCE	3,000.00	1,800.00	1,800.00
	ACTING ALLOWANCE	89,928.00		
	TOTAL	4,313,050.00	3,047,197.00	2,647,609.00
	OPERATIONS			
PIC-014	TRAVELLING/SUBSTENCE	670,924.00	200,000.00	342,883.00
PIC-016	TRAINING/EXAM FEE		15,173.00	48,200.00
PIC-032	PRINTING/STATIONERY	68,424.00		
PIC-082	ENTERTAINMENT	96,905.00	10,000.00	57,549.00
PIC-034	AUDIT FEE		100,000.00	
PIC-035	BANK CHARGES	36,148.00	15,000.00	10,515.00
PIC-036	LEGAL FEE	35,000.00	21,791.00	
PIC-053	INSURANCE	30,464.00	11,100.00	
PIC-031	POSTAGE AND TELEPHONE	84,957.00	170,000.00	320,606.00
PIC-055	LOAN CHARGES		7,586.00	
	ELECT/WATER		3,500.00	
PIC-056	ACCOUNTANCY FEES	73,724.00		
	TOTAL	1,396,546.00	554,150.00	779,753.00
	MAINTENANCE			
PIC-061	EQUIPMENT, TOOLS AND MATERIALS	33,724.00	10,000.00	41,485.00
PIC-089	R.C.C.O.(FURNITURE AND FITTING)			
PIC-054	CONTRIBUTION TO RENENAL FUND		10,000.00	
PIC-043	ELECTRICITY WATER CONSERVANCY	1,050.00		9,042.00
	TOTAL	34,774.00	20,000.00	50,527.00
	TOTAL RECEIPT	9,815,534.00	3,800,731.00	5,768,829.00
	TOTAL PAYMENT	5,419,404.00	3,621,347.00	3,477,889.00
	SURPLUS/DEFICIT	4,396,130.00	179,384.00	2,290,940.00

LICENSING SECTION				
CODE	SUBJECT HEAD	2005/2007	2006/2007	2005/2006
	INCOME	ACTUAL	APPROVED	ACTUAL
R6A-706	SINGLE BUSINESS PERMIT	7,932,276.00	7,852,928.00	8,736,580.00
	TOTAL	7,932,276.00	7,852,928.00	8,736,580.00
	OPERATIONS			
PIC-029	BUSINESS PERMITS/GENERAL		30,346.00	
PIC-031	RECEIPT AND OTHER STATIONERY		100,000.00	384,805.00
PIC-052	PETROL,OIL AND TYRES	333,646.00	260,000.00	283,117.00
PIC-037	UNIFORM/CLOTHING			
	TOTAL	333,646.00	390,346.00	667,922.00
	MAINTENANCE			
PIC-051	VEHICLE MAINTENANCE	109,178.00	12,138.00	35,875.00
	TOTAL	109,178.00	12,138.00	35,875.00
SUMMARY	TOTAL RECEIPTS	7,932,276.00	7,852,928.00	8,736,580.00
	TOTAL PAYMENTS	490,824.00	402,484.00	703,797.00
	SURPLUS/DEFICIT	7,441,452.00	7,450,444.00	8,032,783.00
MARKET SECTION				
CODE	SUBJECT HEAD	2005/2007	2006/2007	2005/2006
	INCOME	ACTUAL	APPROVED	ACTUAL
R6A-703	MARKET FEES	5,502,321.00	4,460,817.00	4,726,372.00
R6A-705	MARKET STALLS	38,720.00	22,578.00	48,160.00
	TOTAL	5,571,041.00	4,483,395.00	4,774,532.00
	PERSONNEL EXPENDITURE			
P6A-001	SALARIES/WAGES	3,246,960.00	1,961,160.00	1,983,180.00
P6A-003	N S S F	60,000.00	57,600.00	60,000.00
P6A-004	SUPER/PROVIDENT FUND	756,566.00	486,204.00	399,074.00
P6A-005	HOUSE ALLOWANCE	1,358,000.00	876,000.00	912,000.00
P6A-015	LEAVE ALLOWANCE	15,665.00	58,835.00	74,529.00
P6A-002	HARDSHIP ALLOWANCE	430,000.00	460,800.00	479,124.00
P6A-006	ACTING ALLOW	26,700.00		
	TOTAL	5,913,891.00	3,900,599.00	3,907,907.00
	OPERATION			
P6A-014	TRAVELLING/SUBSTENCE	331,376.00	180,000.00	1,064,413.00
P6A-032	RECEIPT BOOKS	361,000.00	150,000.00	477,250.00
P6A-035	PROVISION FOR LOAN CHARGES		21,387.00	
P6A-037	CLOTHING/UNIFORM	3,031.00	45,000.00	16,141.00
	TOTAL	715,407.00	396,387.00	1,557,804.00
	MAINTENANCE			
P6A-061	EQUIPMENT,TOOLS AND MATERIALS	750.00	3,035.00	
P6A-088	RAPAIR OF MARKETS	29,264.00	10,621.00	38,000.00
P6A-051	PETROL,OIL AND MATERIALS	1,400.00	4,552.00	
	TOTAL	31,414.00	18,208.00	38,000.00
SUMMARY	TOTAL RECEIPTS	5,571,041.00	4,483,395.00	4,774,533.00
	TOTAL PAYMENTS	6,720,712.00	4,315,194.00	5,503,711.00
	SURPLUS/DEFICIT	(1,149,671.00)	168,201.00	(729,178.00)

BUS PARK

CODE	SUBJECT HEAD	2006/2007	2006/2007	2005/2006
		ACTUAL	APPROVED	ACTUAL
	INCOME			
R6A-711	BUSPARK FEES	4,712,550.00	5,678,357.00	5,217,542.00
R6A-712	BUSPARK HOTEL FEES	47,280.00	96,972.00	32,560.00
R6A-713	BUSPARK OFFICE	-	-	38,500.00
	TOTAL	4,759,830.00	5,775,329.00	5,288,602.00
	OPERATIONS			
P6A-032	RECEIPT BOOKS			
P6A-052	OTHER STATIONERY			
P6A-055	LOAN CHARGES			
	TOTAL			
	MAINTENANCE			
P6A-088	REPAIR AND MAINTENANCE		9,104.00	
	TOTAL		9,104.00	
	TOTAL RECEIPTS	4,759,830.00	5,775,329.00	5,288,602.00
	TOTAL PAYMENTS		9,104.00	
	SURPLUS/DEFICIT	4,759,830.00	5,454,476.00	5,288,602.00

LAND RATES

R6A-704	SITE VALUE RATES	3,355,477.00	2,152,140.00	2,400,433.00
	CONTRIBUTION IN LIEU OF RATES	217,591.00	1,840,265.00	58,167.00
	TOTAL	3,573,068.00	3,992,405.00	2,458,600.00
SUMMARY	TOTAL RECEIPTS	3,573,068.00	3,992,405.00	2,458,600.00
	TOTAL PAYMENTS			
	SURPLUS/DEFICIT	3,573,068.00	3,992,405.00	2,458,600.00

MAYORS PALOUR				
CODE	SUBJECT HEAD	2006/2007	2006/2007	2005/2006
		ACTUAL	APPROVED	ACTUAL
	PERSONNEL EXPENDITURE			
PID-020	MAYOR	417,640.00	420,000.00	390,000.00
PID021	DEPUTY MAYOR	393,440.00	396,000.00	366,000.00
PID022	COMMITTEE CHAIRMAN	1,907,600.00	1,920,000.00	1,770,000.00
PID-023	OTHER COUNCILOR	1,308,960.00	1,440,000.00	1,320,000.00
	TOTAL	4,027,640.00	4,176,000.00	3,846,000.00
	OPERATIONS			
PID-024	TRAVELLING/SUBSTENCE	797,032.00	300,000.00	352,500.00
PID-031	TELEPHONE/POSTAGE	102,922.00	206,000.00	292,958.00
PID-025	SEMINARS	-	200,000.00	-
PID-032	ENTERTAINMENT	145,194.00	75,865.00	295,527.00
PID-051	CIVIC CAR RUNNING EXPENSES	203,055.00	191,270.00	341,106.00
PID-052	VEHICLE MAINTENANCE	132,562.00	15,895.00	149,550.00
PID-053	INSURANCE	-	15,606.00	-
	COUNCILORS TOUR	-	-	-
	OFFICE RENT	185,652.00	228,000.00	-
PID-057	CEREMONIAL ROBES(CLEANING)	4,520.00	120,000.00	5,150.00
	TOTAL	1,570,937.00	1,352,636.00	1,436,791.00
	MAINTENANCE			
PID-089	R C C O (NEW FURNTURE/FITTINGS)	-	-	-
	TOTAL	-	-	-
	TOTAL RECEIPTS			
	TOTAL PAYMENTS	5,598,577.00	5,528,636.00	5,303,143.00
	SURPLUS/DEFICIT	(5,598,577.00)	(5,528,636.00)	(5,303,143.00)

TOWN PLANNING

CODE	SUBJECT HEAD	2006/2007 ACTUAL	2006/2007 APPROVED	2005/2006 ACTUAL
	INCOME			
R5A-401	BUILDING PLAN FEE	378,820.00	289,438.00	303,811.00
R5A-402	SUBDIVISION	7,460.00	65,000.00	13,540.00
R5A-403	EXTENSION OF LEASE	119,520.00	94,568.00	191,080.00
R5A-405	CONSENT TO CHARGE	1,000.00	4,000.00	5,040.00
R5A-406	FILLING DISPUTES FOR PLOTS	-	4,000.00	-
R5A-407	PLOT TRANSFER FEES	157,830.00	241,308.00	108,640.00
R5A-408	CHANGE OF USER	105,198.00	6,000.00	16,720.00
R5A-501	SALE OF TREES	430.00	-	600.00
R5A-409	TOTAL	770,258.00	704,314.00	639,431.00
	PERSONNEL EXPENDITURE			
P5A-001	SALARIES/WAGES	731,903.00	500,340.00	485,160.00
P5A-003	N.S.S.F	6,800.00	7,200.00	7,200.00
P5A-004	SUPER FUND/PROVIDENT FUND	172,716.00	115,618.00	92,904.00
P5A-005	HOUSE ALLOWANCE	316,750.00	222,000.00	222,000.00
P5A-015	LEAVE ALLOWANCE	-	13,995.00	4,605.00
P5A-002	HARDSHIP ALLOWANCE	73,600.00	74,844.00	74,304.00
P5A-006	CYCLE ALLOWANCE	-	1,800.00	1,800.00
	TOTAL	1,301,769.00	935,797.00	887,973.00
	OPERATIONS			
P5A-014	TRAVELLING/SUBSISTENCE	40,385.00	21,243.00	58,750.00
P5A-031	STATIONERY	72,000.00	1,821.00	-
P5A-037	UNIFORMS/CLOTHING	635.00	1,214.00	1,285.00
P5A-053	INSURANCE	-	1,445.00	-
	MISC EXP	-	-	-
	TOTAL	113,020.00	25,723.00	60,035.00
	MAINTENANCE			
P5A-061	EQUIPMENT TOOLS AND MATERIAL	11,783.00	15,173.00	-
P5A-062	MAINTENANCE OF BUILDING	43,132.00	16,138.00	49,700.00
P5A-063	10 RENTAL HOUSES MAINTENANCE	-	12,764.00	-
	PARKS & FORESTS	-	50,000.00	-
	RENEWALS	-	40,000.00	-
	TOTAL	59,915.00	134,075.00	49,700.00
	TOTAL RECEIPTS	770,258.00	704,314.00	639,431.00
	TOTAL PAYMENTS	1,414,789.00	1,095,595.00	997,708.00
	SURPLUS/DEFICIT	(644,531.00)	(391,281.00)	(358,277.00)

PUBLIC HEALTH				
CLEANSING SECTION				
CODE	SUBJECT HEAD	2006/2007	2006/2007	2005/2006
		ACTUAL	APPROVED	ACTUAL
	INCOME			
R3A-104	CEMETERY CHARGES	17 428.00	10,212.00	6,110.00
	TOTAL	17 428.00	10,212.00	6,110.00
	PERSONNEL EXPENDITURE			
P3A-001	SALARIES/WAGES	1,843 080.00	1,244,460.00	1,174,680.00
P3A003	N.S.S.F.	40 800.00	43,200.00	42,000.00
P3A-004	SUPER / PROVIDENT FUND	444 431.00	309,442.00	243,429.00
P3A-005	HOUSE ALLOWANCE	837 000.00	582,000.00	573,000.00
P3A-015	LEAVE ALLOWANCE	21 918.00	37,329.00	27,131.00
P3A-002	HARDSHIP ALLOWANCE	326 400.00	327,324.00	311,784.00
P3A-006	CYCLE ALLOWANCE	4 800.00	3,600.00	3,600.00
	TOTAL	3,518 429.00	2,547,355.00	2,375,624.00
	OPERATIONS			
P3A-014	TRAVELLING/SUBSISTENCE	175 029.00	75,866.00	202,485.00
P3A-037	UNIFORMS/CLOTHING	12 657.00	15,173.00	11,056.50
P3A-051	PETROL,OIL AND TYRES	141 300.00	240,000.00	206,270.00
P3A-053	INSURANCE	70 355.00	13,005.00	39,625.00
P3A-043	ELECTRICITY,WATER CONSERVANCY		3,945.00	3,090.00
	TOTAL	399,341.00	347,989.00	462,526.50
	MAINTENANCE			
P3A-051	VEHICLE MAINTENANCE	66 177.00	33,381.00	89,120.00
P3A-058	EQUIPMENT,TOOLS AND MATERIAL	23 580.00	36,415.00	32,415.00
P3A-059	MAINTENANCE OF DRAINAGE	437 420.00	91,039.00	583,034.00
	TOTAL	527 177.00	160,835.00	704,569.00
	TOTAL RECEIPTS	17 428.00	10,212.00	6,110.00
	TOTAL PAYMENTS	4,444,947.00	3,056,179.00	3,542,719.50
	SURPLUS/DEFICIT	(4,427,519.00)	(3,045,967.00)	(3,536,609.50)

SLAUGHTER SECTION				
CODE	SUBJECT HEAD	2006/2007	2006/2007	2005/2006
		ACTUAL	APPROVED	ACTUAL
	INCOME			
P4A-105	SLAUGHTER FEE	1,690,917.00	1,659,456.00	2,180,656.00
	TOTAL	1,690,917.00	1,659,456.00	2,180,656.00
	PERSONNEL EXPENDITURE			
P4A-001	SALARIES/WAGES	1,080,630.00	709,280.00	716,340.00
P4A-003	N.S.S.F.	25,200.00	26,400.00	27,600.00
P4A-004	SUPER / PROVIDENT FUND	269,653.00	183,393.00	145,658.00
P4A-005	HOUSE ALLOWANCE	499,500.00	342,000.00	357,000.00
P4A-015	LEAVE ALLOWANCE	48,138.00	21,275.00	10,186.00
P4A002	HARDSHIP ALLOWANCE	201,600.00	197,976.00	201,678.00
P4A-006	CYCLE ALLOWANCE			
	TOTAL	2,124,721.00	1,480,324.00	1,458,462.00
	OPERATIONS			
P4A-014	TRAVELLING/SUBSISTENCE	28,084.00	30,346.00	68,240.00
P4A-032	RECEIPT BOOKS			
P4A-037	UNIFORMS/CLOTHING	3,802.00	42,485.00	36,879.25
P4A043	ELECTRICITY WATER CONSERVANCY	21,907.00	19,104.00	62,205.00
P4A-052	PETROL,OIL AND TYRES	211,700.00	265,000.00	356,631.00
P4A-055	LOAN CHARGES		-	
P4A-053	INSURANCE		6,069.00	44,580.00
P4A-055	LOAN REPAYMENT		-	
P4A-054	R C T R FUND		35,000.00	
	TOTAL	265,493.00	398,004.00	568,535.25
	MAINTENANCE			
P4A-051	VEHICLE MAINTENANCE	73,400.00	60,693.00	206,271.00
P4A-061	EQUIPMENT, TOOLS AND MATERIAL	85,102.00	60,693.00	96,694.00
P4A-041	MAINTENANCE OF BUILDING		6,358.00	44,910.00
	TOTAL	158,502.00	127,744.00	347,875.00
	TOTAL RECEIPTS	1,90,917.00	1,659,456.00	2,180,656.00
	TOTAL PAYMENTS	2,548,716.00	2,006,072.00	2,374,872.25
	SURPLUS/DEFICIT	(857,799.00)	(346,616.00)	(194,216.25)

SOCIAL SERVICES DEPARTMENT				
CODE	SUBJECTIVE HEAD	2006/2007	2006/2007	2005/2006
		ACTUAL	APPROVED	ACTUAL
	INCOME			
	PERSONNEL EXPENDITURE			
P2A-001	SALARIES/WAGES	428,715.00	286,920.00	287,520.00
P2A-003	N.S.S.F.	1,800.00	2,400.00	2,400.00
P2A-004	SUPER FUND/PROVIDENT FUND	97,357.00	64,638.00	49,476.00
P2A-005	HOUSE ALLOWANCE	141,750.00	108,000.00	108,000.00
P2A-015	LEAVE ALLOWANCE	8,585.00	8,608.00	-
P2A-006	HARDSHIP ALLOWANCE	33,600.00	38,400.00	38,400.00
	TOTAL	711,807.00	508,966.00	485,796.00
	OPERATIONS			
P2A-014	TRAVELLING/SUBSISTENCE	87,660.00	17,340.00	60,216.00
P2A-053	INSURANCE		1,156.00	
P2A-085	BURSARIES	137,281.00	96,000.00	95,000.00
P2A-072	TOURS/SPORTS/KIMSCA	280,145.00	215,229.00	1,270,322.00
P2A-035	ASSISTANT TO DESTITUTES	51,542.00	44,000.00	-
P2A-032	H.I.V ACTIVITIES			
	STATIONARY	670.00	2,890.00	-
	TOTAL	557,298.00	376,615.00	1,425,538.00
	TOTAL RECEIPTS			
	TOTAL PAYMENTS	1,269,105.00	885,581.00	1,911,334.00
	SURPLUS/DEFICIT	(1,269,105.00)	(885,581.00)	(1,911,334.00)

**MUNICIPAL COUNCIL OF KITUI
LATF INCOME AND EXPENDITURE
FOR YEAR ENDED 30TH JUNE 2007**

	ACTUAL	APPROVED	ACTUAL
	2006/2007	2006/2007	2005/2006
	ksh	ksh	ksh
TOTAL LATF RECEIPTS	30,281,880.00	30,281,880.00	20,481,349.00
OTHER RECEIPTS			
Sale of Tenders	-	-	46,500.00
Miscellaneous Receipts	-	-	512,428.00
SUB TOTAL	-	-	558,928.00
TOTAL RECEIPTS	30,281,880.00	30,281,880.00	21,040,277.00
RECURRENT EXPENDITURE			
Travelling Allowance	54,800.00	-	40,260.00
Civic Car Running	-	-	2,000.00
Postage / Telephone	19,000.00	-	5,000.00
Insurance	12,500.00	-	157,448.00
KIMSCA	65,600.00	-	798,500.00
Advertisement	-	-	225,352.00
Printing / Stationery	-	-	5,000.00
ALGAK	300,000.00	-	10,000.00
Petrol and Oils	35,000.00	-	20,000.00
VAT	-	-	5,720.00
Office rent	35,000.00	-	-
Leave	17,368.00	-	-
Overtime	10,000.00	-	-
Tuition	23,831.00	-	-
Bonus	205,133.00	-	-
Bus park Construction	-	-	45,000.00
Refund	-	-	42,500.00
Legal Fee	-	-	22,500.00
Equipment, Tools and Materials	-	-	80,000.00
bank charges	29,537.00	-	21,022.50
Salaries	3,215,384.00	-	0.00
TOTAL OPERATION'S EXPENDITURE	5,208,153.00		1,480,302.50
DEBT RESOLUTION			
KRA	783,004.30		138,927.00
Salary Arreas	3,463,315.00		1,124,714.00
Provident Fund	3,264,372.00		3,402,308.45
Super Fund	561,378.00		1,113,306.60
N H C	1,000,000.00		1,000,000.00
N S S F	1,454,300.00		1,232,972.00
K L G W U	191,940.00		140,000.00
A R T	760,204.00		514,571.00
LEGAL FEE	-		-
TOTAL DEBT REPAYMENT'S EXPENDITURE	11,480,013.30		8,666,799.05
TOTAL EXPENDITURE	16,688,166.30		10,147,101.55
SUMMARY			
TOTAL RECEIPTS	30,281,880.00		21,040,277.00
TOTAL EXPENDITURE	16,688,166.30		13,077,850.55
SURPLUS /DEFICIT	13,593,713.70		7,962,426.45

**MUNICIPAL COUNCIL OF KITUI
FUEL LEVY INCOME AND EXPENDITURE ACCOUNT
FOR YEAR ENDED 30TH JUNE, 2007**

SUBJECT HEAD	ACTUAL	APPROVED	ACTUAL
	2006/2007	2006/2007	2005/2006
	ksh	ksh	KSHS
BALANCE CARRIED FORWARD 1ST	-	-	1,408,268.10
RECEIPTS FROM ROAD BOARD	3,272,648.00	-	1,130,679.15
RECEIPTS FROM OTHER SOURCES	5,351.45	-	8,154.00
TOTAL INCOME AVAILABLE	3,277,999.45		2,547,101.35
LESS : EXPENDITURE			
LEGAL FEE	-	-	-
BORROWING TO SALARIES AND	-	-	-
BORROWING TO LATF SALARIES	-	-	-
ADVERTISEMENT	-	-	-
TRAVELLING AND SUBSISTENCE	-	-	64,800.00
BANK CHARGES	13,926.60	-	3,950.00
NIGHT OUTS	47,000.00	-	-
STATIONARY AND PRINTING	-	-	12,000.00
TOTAL EXPENDITURE	60,926.60	-	80,750.00
TOTAL RECEIPTS	3,277,999.45		2,547,101.35
TOTAL EXPENDITURE	60,926.60		80,750.00
SURPLUS	3,217,072.85		2,466,351.35

**MUNICIPAL COUNCIL OF KITUI
EUROPEAN UNION INCOME AND EXPENDITURE A/C
FOR THE YEAR ENDED 30TH JUNE, 2008**

	ACTUAL
	2006/2007
INCOME	
E.U.P.R.F-60%	1,985,000.00
EXPENDITURE	
Bank charges	9,400.00
SURPLUS	1,975,600.00

ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2007		
NOTES TO FINAL ACCOUNTS FINANCIAL YEAR 2006/2007		
1.1 LAND AND BUILDING		
This comprises the following -		
TOWN HALL (OLD)		
(30CORE UNITS)SITE AND SERVICES SCHEME		
TEN RENTAL HOUSES		KSH.
111 UNITS SITE AND SERVICE	386,147.00	
TOTAL	3,547,560.00	
	328,564.00	
ADD FINANCED BY LATF	5,713,469.30	
		9,975,740.30
TOWN HALL (New)		4,040,456.00
GRAND TOTAL		14,016,196.30
1.2 MOTOR VEHICLE		
These have been included at the realisable figures as per		
reevaluation report		
		KSH.
CIVIC CAR KZD 076 (OLD)	50,000.00	
LANDROVER KUL 297	300,000.00	
CIVIC CAR KAH 690 P	600,000.00	
REVENUE\CIVIC CAR KAR 137 L	800,000.00	
TRACTOR MULTIPURPOSE TRACTOR	2,500,000.00	
BUCKET DIGGER	200,000.00	
MEAT VAN KAR 595L (NEW)	600,000.00	
LAND ROVER KAT 518X	2,500,000.00	
EXHAUSTER TANK	1,529,620.00	
TOTAL		9,079,620.00
1.3 FURNITURE AND FITTINGS		
Furniture and fittings	657,667.00	
Office furnitures- revenue office and town treasurers	25,793.00	
TOTAL		683,460.00
1.4 EQUIPMENT, TOOLS AND MATERIALS.		
1 Equipment tools and materials	201,584.00	
2 Computer/Fax	1,498,865.00	
3 Laptop computer	31,500.00	
4 ADDITIONAL COMPUTERS	642,306.00	
5 Telephones	144,100.00	
6 Water dispensers	24,000.00	
TOTAL		2,542,355.00
1.5 CAPITAL OUTLAY		
This has been arrived as at below -		
Slaughter House	1,753,448.00	

Kalundu Market Stalls	2,578,960.00	
Kitui Bus Park	2,194,862.00	
Kalundu Mini Bus Park	87,903.00	
SUB-TOTAL		6,615,193.00
FINANCED BY LATF 2001/2002		
Repair of roads	602,900.00	
SUB-TOTAL		602,900.00
FINANCED BY LATF 2002/2003		
Opening of new market	12,700.00	
Road Repairs	45,600.00	
Road/Street Rehabilitation	96,680.00	
STREET LIGHTING	886,698.90	
SUB-TOTAL		1,041,678.00
FINANCED BY LATF 2003/2004		
CHULUNI DISPENSARY	59,999.00	
WATER SUPPLY KALIMANI	35,842.00	
REHABILITATION OF SLAUGHTER HOUSE	140,600.00	
STREET LIGHTING KALUNDU	305,741.00	
KALIMANI WATER SUPPLY	104,183.00	
KALIKUYU POLYTECHNIC	208,201.00	
MATINYANI MATERNITY WING	248,939.00	
MUSEVE DISPENSARY	240,654.00	
KYANGUNGA DISPENSARY	176,039.00	
MUTUNE CATTLE DIP	136,241.00	
COMPUTERISATION	1,336,083.00	
		2,992,535.00
FINANCED BY LATF 2004/2005		
Computerisation	100,000.00	
Valuation Roll	802,923.00	
Construction of Mwiwe River Drift	260,050.00	
Construction of Kyaani Dam	331,681.00	
Construction of Kalimani Secondary School Water Supply	82,176.00	
Grading of Chulani /Kyambiti W/ii Road	383,850.00	
Rehabilitation of Kauma Health centre	122,523.20	
Culverts Installation	99,000.00	
Rehabilitation of Mutune Cattle Dip	15,138.00	
Construction of Matinyani Maternity wing	37,107.00	
Construction of Kalikuyu Youth Polytechnique	23,133.25	
Street Lighting rehabilitation	5,000.00	
Construction of Chuluni Dispensary	122,420.00	
Construction of Kakuini Dispensary	177,423.70	
Construction of Wii Secondary School	236,577.00	
construction of Museve dispensary	22,127.00	
construction of kyangunga dispensary	19,563.80	
Purchase of Plot for chief's camp	194,000.00	
Slaughter House Rehabilitation	8,000.00	
Completion of Kakuuni Dispensary	49,943.60	
Sub Total		3,352,701.55
FUEL LEVY 2004/2005		
Shoulder Rebuilding Township	340,902.00	
Repair of mukuti and biashara street	696,973.20	
Sub Total		1,037,875.20

LATF PROJECTS 2005/2006		
Valuation Roll	443,363.60	
Strategic Plan- project for 2005/2006	898,650.00	
Kakuuni Dispensary	97,179.00	
Ndiuni Dispensary	117,380.00	
Ikuyuni Dispensary	234,170.60	
M. C. K. 7. 2004	58,141.80	
Chuluni Dispensary	396,200.00	
M. C. K. 29 2004	25,970.60	
M. C. K. 8 2004	44,356.00	
Construction of Kiini Polytechnic	99,815.00	
Wanzua Dispensary	192,950.00	
Kyambiti Dispensary	221,110.00	
Maseki	259,883.50	
Rehabilitation of Schools	192,950.00	
Katyethoka School	55,849.00	
Completion Chiefs Camp	188,998.50	
Sub Total		3,387,267.80
FUEL LEVY 2005/2006		
Project MCK 19/2004/2005 Shoulder rebuilding around	1,470,799.80	
Project MCK 12/2004/2005 repair of Makuti street	40,606.00	
Sub Total		1,511,405.80
LATF PROJECTS 2006/2007		
Grading of the stadium	1,757,674.80	
Opening of Access roads	87,893.00	
Office computerisation	822,473.60	
construction of ndiuni dispensary	38,030.00	
construction of drifts (Mbooni)	136,411.80	
construction of Wanzua dispensary	22,750.00	
completion of school(Mutulukuni)	155,085.00	
Rehabilitation of Katheuni polytechnic	118,423.00	
Construction of Ithookwe dispensary	219,298.50	
construction of Ndumoni dispensary	81,434.00	
construction of dormitory(Tiva)	153,019.90	
constuction of nursery(Kalundu)	101,351.00	
Installation of culverts(Kunda kindu)	78,537.00	
Grading of access roads(Kaveta)	16,515.00	
Rehabilitation of schools(Township)	101,351.00	
Construction of Chuluni (Maternity)	130,072.50	
Provision of materials to schools (Maluma /Kyanika)	142,358.40	
completion of chief camp/construction of Kunguluni nur	268,582.20	
strategic planners of Kenya	164,595.60	
construction of Kakuuni dispensary	178,048.90	
construction of Kaangaiu dispensary	94,155.00	
construction of classrooms(Wii/Mulango)	409,297.30	
construction of Kyambiti dispensary	98,347.00	
purchase of exhauster tank	1,529,620.00	
preparation of abstracts of accounts	1,102,203.10	
valuation of assets (Acumen valiers)	495,000.00	
Maseki dispensary	350,093.40	
Sub Total		8,852,621.00
FUEL LEVY 2006/2007		
Shoulder Rebuilding township	1,511,929.90	
Sub Total		1,511,929.90

lthookwe dispensary	1,735,796.60			
Sub Total		1,735,796.60		
TOTAL CAPITAL OUTLAY		32,641,903.85		
1.6 DEBTORS	OPENING BAL	RECEIPT DUE	ACTUAL RECEIPTS	CLOSING BAL.
DEBTORS IDENTIFICATION	1st JULY 2006	F.Y 2006/2007	F.Y.2006/2007	30th JUNE, 2007
	Kshs	Kshs	Kshs	Kshs
				2,422,550.00
LATF				12,150,025.00
RATES	13,353,369.00	2,152,141.00	3,355,484.00	789,610.00
RATES BY PARASTATALS	789,610.00			1,340,098.00
SBP	1,419,446.00	7,852,928.00	7,932,276.00	23,766,862.00
CILOR	10,060,362.00	14,520,906.00	217,591.00	21,624,756.00
PLOT RENTS	23,582,106.00	2,107,400.00	4,200,572.00	114,003.00
HOUSE RENTS	113,973.00	126,000.00	123,610.00	749,904.00
LASC-GOK	749,904.00			2,807,206.00
LASC-OTHERS	2,807,206.00			
STAFF ADVANCES	73,784.00		73,784.00	
COUNCILLORS ADVANCES	521,866.00		521,866.00	
TOTAL	53,471,626.00	26,759,374.00	16,425,183.00	65,765,014.00
1.7 GENERAL RATE FUND BANK BALANCES				
GENERAL RATE FUND BANK A/C	(1,510,514.20)			
SALARIES AND WAGES	(7,309,800.00)			
HOUSING FUND	(270,857.50)			
TOTAL		(9,091,171.70)		
1.8 DEPOSITS				
These were deposits paid to Kenya Power and Lighting Company in instigation of electricity for the Council				
1) Financial Year 2002/2003 paid	10,000.00			
2) Financial Year 2003/2004 paid	12,000.00			
Total deposit		22,000.00		
1.9 CREDITORS AND ACCRUALS (Schedule of creditors and accruals is given below:-)				
CREDITORS IDENTIFICATION	OPENING BALANCE	PAYMENT DUE	ACTUAL PAYMENTS	CLOSING BALANCE
	1st JULY, 2006	F.Y.2006/2007	F.Y.2006/2007	30TH JUNE 2007
	KSHS	KSHS	KSHS	KSHS
NSSF	3,861,289.00	454,800.00	1,454,800.00	2,861,289.00
NHIF		283,500.00	283,500.00	
SUPER FUND	671,797.00	488,267.00	561,378.00	598,686.00
PROVIDENT FUND	1,589,373.00	3,777,620.00	3,264,872.00	2,102,121.00
SALARY ARREARS	6,500,000.00	1,000,000.00	3,463,815.00	4,036,185.00
K L G W U	630,688.00	124,100.00	191,940.00	562,848.00
AUDIT FEES	400,000.00			400,000.00
A R T	621,468.00	237,460.00	760,204.00	98,724.00
TETHYA COOPERATIVE SOCIETY	633,403.00	200,000.00	633,403.00	200,000.00
KIMCO COOPERATIVE SOCIETY	355,648.00	300,000.00	355,648.00	300,000.00
TOTAL	15,263,666.00	6,865,747.00	10,969,560.00	11,159,853.00

2.0 LONG TERM LOANS				
	OPENING BALANCE	PAYMENTS DUE	ACTUAL PAYMENTS	CLOSING BALANCE
	1ST JULY, 2006	F.Y. 2006/2007	FY. 2006/2007	30TH JUNE 2007
	KSHS	KSHS	KSHS	KSHS
LOANS FROM L.G.L.A	12,354,748.00	-	-	12,354,748.00
LOANS NHC	20,208,066.00	-	-	20,208,066.00
LOANS USAID	10,091,564.00	-	1,000,000.00	9,091,564.00
TOTAL	42,654,378.00	-	1,000,000.00	41,654,378.00

2.1 GENERAL RESERVE FUND	
Balance brought forward	(23,040,789.00)
Add SURPLUS F.Y. 2006/2007	7,887,625.85
Accumulated General reserve	(15,153,163.15)
2.2 CASH IN HAND	
Receiving cashier office	93,396.00
Payment cashier office	418.00
	93,814.00

DESCRIPTION	APPENDIX 1 : FIXED ASSETS MOVEMENT SCHEDULE				
	LAND AND BUILDINGS	MOTOR VEHICLES	FURNITURE & FITTINGS	TOOLS & EQUIP	CAPITAL OUTLAY
	NOTE 1	NOTE 2	NOTE 3	NOTE 4	NOTE 5
BALANCE BROUGHT DOWN	14,016,198.00	13,168,517.00	683,460.00	1,731,949.00	20,541,556.35
ADD ADDITIONS IN THE YEAR FY 2006/2007		1,529,620.00		810,406.00	12,100,347.50
DISPOSAL IN F.Y 2006/2007	0.00	874,017.00			
LESS DEPRECIATION					
REVALUATION	0.00	4,744,500.00			
NET BOOK VALUE AS AT 30ST JUNE 2007	14,016,198.00	9,079,620.00	683,460.00	2,542,355.00	32,641,903.85

