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Kenya National Audit Office

REPORT

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THE CONTROLLER
AND AUDITOR GENERAL

ON

THE ABSTRACTS OF
ACCOUNTS OF THE MUNICIPAL
COUNCIL OF NAKURU

FOR THE
YEAR
ENDED

30 JUNE 2007





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 2007

The attached Abstracts of Accounts of the Municipal Council of Nakuru which comprise the Consolidated Balance Sheet as at 30 June 2007, Consolidated Revenue Account and Notes to the Accounts for the year then ended and a summary of significant accounting policies 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 for 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 the Abstracts of Accounts that are free from 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 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 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 of the Abstracts of Accounts 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 the Abstracts of Accounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal controls. An audit also includes evaluation of 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 that the audit evidence obtained is sufficient and appropriate to provide a basis for the audit opinion.

3.0 Qualification Points

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

- (i) As previously reported, the Council has not submitted auditable Abstracts of 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 256. The Council therefore continues to be in breach of the law. In the absence of audited and certified Accounts for 2003/2004 and prior years, the origin and accuracy of the opening balances for the 2004/2005 Accounts as at 01 July 2004 and for the subsequent years, including 2006/2007, could not be confirmed.
- (ii) The 2006/2007 Accounts were not signed on the face of the Balance Sheet as required. Further, they do not include a Cash Flow Statement, LATF and GRF Balance Sheets. In addition, balances in respect of deferred income, other funds balances as reflected in note 8 to the Accounts, deposits and provisions, and long-term loan have remained the same for the last three (3) years. Although the Council has indicated that the long-term loan is in respect of amounts borrowed from the National Housing Corporation to finance a housing project, it would appear the Council has not been repaying the loan and no interest has been accruing thereon. Further, the individual Balance Sheets amounts for LARM and Housing Fund are not included in the Consolidated Balance Sheet while the comparative figures in respect of stocks, debtors, cash and bank balances, bank overdrafts, creditors and revenue account do not

tally with the 2005/2006 audited amounts. Amended Accounts for 2006/2007 have also not been submitted.

In view of the issues raised above, the accuracy of the 2006/2007 Abstracts of Accounts could not be confirmed.

3.2 Fixed Assets

The Consolidated Balance Sheet fixed assets balance decreased by Kshs.91,885,618.00 or 4% from Kshs.2,294,109,051.00 as at 30 June 2006 to Kshs.2,202,223,433.00 as at 30 June 2007. However, the Council did not make available for audit verification a Fixed Assets Register, ownership documents for the land and buildings, and valuation reports for its assets. In the circumstances, the accuracy of the fixed assets balance as at 30 June 2007 could not be confirmed.

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 its fixed assets, which, owing to depreciation or other cause, will require to be replaced at some future date. During the year, the Council did not however create and set aside renewals funds as required. Further, no provision for depreciation was made in the Accounts. The Council was therefore in breach of the law. It has not been explained how the Council intends to finance the replacement of its assets, in the future, in the absence of renewals funds.

3.4 Debtors

The Consolidated Balance Sheet debtors balance decreased by Kshs.64,806,995.48 from Kshs.380,562,682.47 as at 30 June 2006 to Kshs.315,755,683.99 as at 30 June 2007. However, the comparative figure does not tally with the 2005/2006 audited amount and the Council has not provided an explanation. Included in the debtors balance is an amount of Kshs.270,510,355.00 that could not be verified due to lack of the supporting documents and schedules. Further, the Council did not prepare debtors movement schedules to show debtors amount at the beginning of the year, due in the year, paid in the year and balance at the end of the year. In addition, no provision for bad and doubtful debtors was made in the

maintenance- Kshs.11,148,122.00; debts resolution - Kshs.9,698,881.00 and statutory deductions - Kshs.9,148,159.00 all which were apparently not provided for in the budget as the approval of the Minister for Local Government to incur expenditure on these items has not been seen. In the circumstances, it has not been possible to confirm the propriety of expenditure totalling Kshs.29,995,162.00.

3.9 Budget and Budgetary Control

During the year, the Council did not operate within its approved estimates. It incurred over-expenditure and realized shortfalls in revenue collections of Kshs.32,365,698.00 or 23% and Kshs.28,012,818.00 or 42% out of the approved amounts of Kshs.139,517,346.00 and Kshs.66,361,884.00 respectively without Ministerial approval as required by Section 213 of the Local Government Act, Cap 265. The Council was therefore in breach of the law.

4.0 Opinion

Because of the significance of the matters discussed in the preceding paragraphs, 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; due provision has been made for the repayment of all moneys borrowed by the Council; and, the Accounts comply with the Local Government Act, Cap 265.



A. S. M. Gatumbu

CONTROLLER AND AUDITOR-GENERAL

Nairobi

27 July 2009

MUNICIPAL COUNCIL OF NAKURU

**ABSTRACT OF ACCOUNTS FOR THE YEAR
ENDED 30TH JUNE, 2007**

KIGONJENGA & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS (K)
P.O. BOX 6865 00300
NAIROBI
TEL: 020-2021097/98/99
FAX: 2710050
EMAIL: kigonjenga@wananchi.com

MINISTRY OF LOCAL GOVERNMENT
LOCAL AUTHORITIES MONITORING SYSTEM

ABSTRACTS OF ACCOUNTS
RECEIPT LETTER

This is to confirm /acknowledge that MUNICIPAL COUNCIL OF NAIKURU
(Name of Local Authority)

has submitted the Abstracts of Accounts for FY 2006/2007
(Fiscal Year)

to the Controller and Auditor General (C & AG)

Date 18 DECEMBER, 2007
(Date)

Received by JRQ.
(Signature)

RICHARD OBINO NYAGWACHI
(Print Name)

Position ASSISTANT DIRECTOR OF AUDIT
(Title)

KENYA NATIONAL AUDIT OFFICE
RIFT VALLEY PROVINCE
P.O. Box 1050
NAKURU

ALL COMMUNICATION TO BE ADDRESSED TO THE TOWN CLERK
THE MUNICIPAL COUNCIL OF NAKURU



Telephone: [051] 2216380/1

Fax: [051] 2210037

Your ref:

MUNICIPAL OFFICES
P.O. BOX 124
NAKURU
KENYA

Our ref: F.1/8/2007/om/mww/41

13th December, 2007

The Permanent Secretary
Ministry of Local Government
P.O. Box 30004
Nairobi.

Dear Sir,

RE: SUBMISSION OF ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30th JUNE, 2007.

I do hereby wish to submit to you abstracts of accounts for the financial year ended 30th June, 2007.

Enclosed, also find minutes of the Councils' Management Committee adopting the accounts.

Yours faithfully,


John Gicaci
FOR TOWN CLERK

Cc. The Programme Coordinator
Kenya local Government Reform Programme
Ministry of local Government
P.O. Box 30004
Nairobi.

When replying, please quote our reference number.

The Provincial Local Government Officer
Rift Valley Province
P.O. Box
Nakuru.

The Senior Auditor
Kenya National Audit Office
P.O. Box
Nakuru.

The Permanent Secretary
Ministry of Finance
P.O. Box 30007
Nairobi.

When replying, please quote our reference number.

MUNICIPAL COUNCIL OF NAKURU

Minutes of the Management Committee meeting held in the Town Clerks Office,
Municipal Offices, Nakuru on Monday 10th December, 2007 at 9.00a.m.

PRESENT

Town Clerk	- (Mr. A.M.Leina)
Ag. Deputy Town Clerk	- (Mr. G.W.Kombo)
Municipal Treasurer	- (Mr. J.Gicaci)
Deputy Municipal Treasurer	- (Mr. M.Lupao)
Director of Environment	- (Mr. S.C.Kiarie)
Deputy Director of Environment	- (Eng. S.K.Ngige)
Municipal Engineer	- (Eng. J.Mungai)
Ag. Director of Social Services & Housing	- (Mr. J.K.Wanarua)
Ag. Municipal Education Officer	- (Ms. M.Yugi)
Medical Officer of Health	- (Dr. J.Ombogo)

The meeting was called to order at 9.00 a.m. thereafter a word of prayer led by Ms. M.Yugi.

Minute 33/12/2007 - Abstracts of Account for the financial year 2006/2007

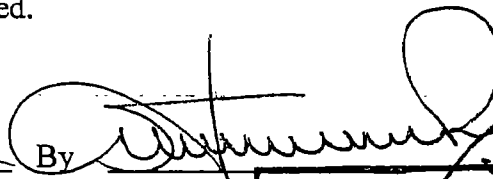
The Municipal Treasurer submitted Abstracts of Accounts for the financial year 2006/2007. He Informed the meeting that the Council is required to prepare and submit to the controller and Auditor General an Abstract of Accounts which is a document reflecting the financial position of the Council.

The Management Committee having discussed the same at length unanimously agreed that,

- The Abstracts of Accounts for financial year 2006/2007 as submitted by the Municipal Treasurer be approved and adopted.

Minutes Confirmed this date 13/12/07

By



A.M. Leina
Town Clerk
Chairman of

TOWN CLERK

MUNICIPAL COUNCIL OF NAKURU
the committee

Minutes Certified this date 18/12/07

By


John Gicaci
Municipal Treasurer

MUNICIPAL TREASURER

MUNICIPAL COUNCIL OF NAKURU

TREASURER'S REPORT

INTRODUCTION

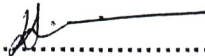
I have the pleasure of presenting the abstract accounts for Municipal Council of Nakuru for the year ended 30th June, 2007.

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 should highlight delaying debtors and delayed creditors. Delaying creditors 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.

Signed:

..........

Treasurer

Dated:13..... Day ofDec.....

2007

MUNICIPAL COUNCIL OF NAKURU
CONSOLIDATED BALANCE SHEET FOR THE YEAR ENDED 30TH JUNE, 2007

	<u>Notes</u>	<u>2006/2007</u> <u>Kshs.</u>	<u>2005/2006</u> <u>Kshs.</u>
ASSETS			
Non-current assets			
Capital outlay		2,141,820,962.00	2,202,411,037.00
Long-term outlay		60,402,471.00	91,698,014.00
		<u>2,202,223,433.00</u>	<u>2,294,109,051.00</u>
Current assets			
Cash		146,234.00	5,016,536.00
Debtors	2	315,755,684.00	380,562,683.00
Deferred charges	3	77,800.00	409,680.00
Deferred Income	4	251,695,879.00	251,695,879.00
Cash and bank balances	5	40,712,149.00	51,660,521.00
		<u>608,387,746.00</u>	<u>689,345,299.00</u>
TOTAL ASSETS		<u>2,810,611,179.00</u>	<u>2,983,454,350.00</u>
EQUITY AND LIABILITIES			
Capital and reserves			
Reserve account	6	1,095,923,198.00	1,108,449,087.00
Capital discharged	7	58,988,165.00	125,528,005.00
General reserve fund	8	1,152,609,533.60	1,152,609,533.60
Capital fund	8	881,700.00	881,700.00
Unapplied capital receipts	8	1,592,500.00	1,592,500.00
Contingent and labour charges	8	59,100.00	59,100.00
		<u>2,310,054,196.60</u>	<u>2,389,119,925.60</u>
Long-term liabilities			
Long-term loan	9	104,281,268.00	104,281,268.00
		<u>104,281,268.00</u>	<u>104,281,268.00</u>
Current liabilities			
Unpaid account	10	58,875,611.00	14,676,549.00
Provision		314,710,853.40	455,187,347.40
Deposits	11	2,666,280.00	2,666,280.00
Provisions	11	17,522,980.00	17,522,980.00
Other	12	2,499,990.00	-
		<u>396,275,714.40</u>	<u>490,053,156.40</u>
TOTAL EQUITY AND LIABILITIES		<u>2,810,611,179.00</u>	<u>2,983,454,350.00</u>

MUNICIPAL COUNCIL OF NAKURU
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30TH JUNE, 2007

Department	Personnel Kshs.	Operations Kshs.	Maintenance Kshs.	Total Kshs.	Receipts Kshs.	2006/2007	2005/2006
						Surplus/(Deficit) Kshs.	Surplus/(Deficit) Kshs.
EDUCATION	23,337,577	812,957	9,975	24,160,509	157,260	(24,003,249)	(24,634,034)
FINANCE AND ADMINISTRATION	114,136,368	31,940,327	712,730	146,789,425	162,046,261	15,256,836	(16,190,388)
PUBLIC HEALTH	49,280,298	2,735,485	1,344,885	53,360,668	23,234,629	(30,126,039)	(29,124,794)
SOCIAL SERVICES	21,812,466	2,784,939	1,325,642	25,923,047	70,727,612	44,804,565	39,082,558
WORKS	54,823,412	16,041,782	4,798,626	75,663,820	46,556,740	(29,107,080)	(13,756,802)
ENVIRONMENT	26,608,883	2,238,989	774,477	29,622,349	6,470,155	(23,152,194)	(23,814,601)
WATER	-	-	-	-	-	-	7,052,341
HOUSING	10,958,327	5,500	6,870	10,970,697	9,682,308	(1,288,389)	(3,389,950)
LATF	-	13,980,709	72,025,749	86,006,458	133,129,230	47,122,772	(29,102,218)
LARM	-	2,730,278	21,165,175	23,895,453	10,943,230	(12,952,223)	(13,894,713)
TOTAL	300,957,331	73,270,966	102,164,129	476,392,426	462,947,425	(13,445,001)	(107,772,601)

Surplus/(deficit) for the year	(13,445,001.00)
Prior year adjustment	919,112.00
Balance brought forward	1,108,449,087.00
Balance carried forward	1,095,923,198.00

MUNICIPAL COUNCIL OF NAKURU
EXTRACT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2007
EDUCATION DEPARTMENT

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
INCOME			
001 -001-003 Hire of classrooms	238,655.00	220,000.00	154,740.00
misc.	-	-	2,520.00
Total income	<u>238,655.00</u>	<u>220,000.00</u>	<u>157,260.00</u>
EXPENDITURE			
PERSONNEL			
001 Salaries and wages	15,877,145.00	13,385,674.00	12,841,403.00
06 House allowance	6,184,500.00	8,767,500.00	8,439,000.00
07 Leave allowance	268,458.00	529,981.00	494,812.00
09 Heavy/dirt allowance	6,975.00	7,800.00	13,000.00
100 Motor/bicycle allowance	10,650.00	13,500.00	9,750.00
03 Provident/N. S.S.F.	239,976.00	209,200.00	240,608.00
02 Superannuation fund	696,881.00	963,692.00	1,111,124.00
Acting/special duty allowance	53,518.00	-	-
Non-taxable arrears	-	-	132,750.00
Omitted salary	-	-	55,130.00
	<u>23,338,103.00</u>	<u>23,877,347.00</u>	<u>23,337,577.00</u>
OPERATIONS			
04 Subsistence allowance	101,994.00	163,680.00	188,879.00
05 Uniforms	2,700.00	5,000.00	-
026 Office equipments	3,150.00	22,280.00	12,150.00
27 Contingency - Extra curriculum	690,210.00	700,000.00	466,325.00
36 Transport and car allowances	-	16,140.00	33,000.00
046 Printing and stationery	94,464.00	80,000.00	37,846.00
066 Secondary school bursaries	521,706.00	300,000.00	62,549.00
68 Acquisition of title deeds	2,400.00	45,000.00	12,208.00
63 Refresher course and training	-	1,140.00	-
079 Construction of new building	83,965.00	-	-
48 Periodicals	9,330.00	-	-
Total operations	<u>1,509,919.00</u>	<u>1,333,240.00</u>	<u>812,957.00</u>
MAINTENANCE			
80 RCCO - All primary school	-	9,000,000.00	-
016 Equipment and furniture	24,667.00	20,000.00	9,975.00
Total maintenance	<u>24,667.00</u>	<u>9,020,000.00</u>	<u>9,975.00</u>
Total expenditure	<u>24,872,689.00</u>	<u>34,230,587.00</u>	<u>24,160,509.00</u>
Surplus/(deficit)	<u>(24,634,034.00)</u>	<u>(34,010,587.00)</u>	<u>(24,003,249.00)</u>

MUNICIPAL COUNCIL OF NAKURU
EXTRACT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2007
FINANCE AND ADMINISTRATION DEPARTMENT
SUMMARY

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
INCOME			
Legal and court fee	2,209,460.00	3,000,000.00	1,471,592.00
Grounds rents	1,079,089.00	1,840,383.00	1,992,289.00
Rates	43,836,023.00	54,327,730.00	59,429,065.00
Leasing old town hall	125,500.00	250,000.00	160,950.00
Single business permit	61,633,248.00	58,371,822.00	71,466,973.00
Councilor	-	3,453,924.00	2,859,119.00
Misc income	3,757,700.00	4,259,367.00	16,410,457.00
Stamp duty	-	500,000.00	-
Impounding good	193,422.00	-	169,660.00
Third urban	2,693,058.00	-	-
New town hall	-	260,000.00	-
Water fund - Nawassco	-	6,000,000.00	8,086,156.00
Revenue collections	-	7,426,831.00	-
Total income	115,527,500.00	139,690,057.00	162,046,261.00
EXPENDITURE			
Salaries and wages	64,987,314.00	58,063,806.00	56,803,855.00
Superannuation fund	3,350,643.00	4,740,013.00	5,833,966.00
Provident fund/NSSF	1,317,160.00	1,326,606.00	1,495,205.00
House allowance	24,701,500.00	35,633,250.00	35,304,250.00
Councilor allowance	10,163,237.00	11,064,000.00	11,139,000.00
Non-practising allowance	8,000.00	-	112,000.00
Leave allowance	1,067,382.00	2,281,898.00	2,400,249.00
Heavy/dirty allowance	216,600.00	52,800.00	236,850.00
Posting/special duty allowance	90,860.00	56,949.00	29,234.00
Bicycle allowance	25,350.00	16,200.00	9,250.00
Non-taxable arrears	-	-	528,477.00
Omitted salary	-	-	227,712.00
Arrears	256,291.00	-	11,920.00
Travel bonus	-	-	4,400.00
Total personnel	106,184,337.00	113,235,522.00	114,136,368.00
Total operations	24,715,754.00	24,069,652.00	31,940,327.00
Total maintenance	817,797.00	1,239,690.00	712,730.00
Total expenditure	131,717,888.00	138,544,864.00	146,789,425.00
Surplus/(deficit)	(16,190,388.00)	1,145,193.00	15,256,836.00

MUNICIPAL COUNCIL OF NAKURU
EXTRACT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2007
FINANCE AND ADMINISTRATION DEPARTMENT

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>COUNCILOR EXPENSES</u>			
2 051 081 Councilor allowances	10,163,237.00	11,064,000.00	11,139,000.00
	<u>10,163,237.00</u>	<u>11,064,000.00</u>	<u>11,139,000.00</u>
<u>OPERATIONS</u>			
2 051 018 Insurance policy	-	200,000.00	-
2 051 035 Mayor's photographs	3,355.00	50,000.00	93,240.00
2 051 036 Traveling expenses for H. M.	64,999.00	228,000.00	67,000.00
002 051 038 Member traveling allowance	733,825.00	1,000,000.00	1,455,749.00
2 051 062 Grants and donations	-	2,280.00	2,000.00
2 051 080 Chairman robes and mace	-	50,000.00	3,580.00
002 051 082 Members refreshments (meetings)	121,175.00	182,400.00	438,708.00
002 051 083 Civic function/entertainment	166,938.00	388,000.00	214,535.00
2 051 084 Algak and algae meeting	135,000.00	400,000.00	469,471.00
2 051 086 National celebrations	84,083.00	82,080.00	103,096.00
002 051 087 Tour and seminars	1,821,225.00	500,000.00	471,485.00
2 051 076 Mayor's parlour - furniture	17,000.00	95,000.00	87,440.00
2 051 089 Entertainment of VIP's (Mayor parlour)	293,090.00	-	152,283.00
2 051 090 Town clerk's entertainment	18,312.00	-	-
002 051 092 Rental charges - ward offices	1,095,849.00	900,000.00	347,085.00
2 051 063 Election expenses	-	50,000.00	-
2 051 077 Deputy Mayor's Office - Furniture	-	100,000.00	65,000.00
002 051 048 Postage and telephone	300.00	-	5,150.00
002 051 004 Subsistence allowance	2,250.00	-	285,053.00
2 051 070 Cleaning materials	-	-	200.00
2 051 026 New Equipment	-	-	900.00
002 051 059 Legal & court fee	-	-	4,399.00
Total operation	<u>4,557,401.00</u>	<u>4,227,760.00</u>	<u>4,266,374.00</u>
<u>MAINTENANCE</u>			
2 051 039 Fuel, oils, tyres batteries and punctures	600.00	176,700.00	287,893.00
002 051 040 Repair, spares and maintenance	7,983.00	20,000.00	3,350.00
Total RAM	<u>8,583.00</u>	<u>196,700.00</u>	<u>291,243.00</u>
Total expenditure	<u><u>14,729,221.00</u></u>	<u><u>15,488,460.00</u></u>	<u><u>15,696,617.00</u></u>

MUNICIPAL COUNCIL OF NAKURU
EXTRACT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2007
FINANCE AND ADMINISTRATION DEPARTMENT

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
OPERATIONS			
002 052 004 Subsistence allowance	966,462.00	1,000,000.00	1,104,484.00
2 052 005 Staff uniforms	50,700.00	45,000.00	48,770.00
2 052 026 Equipment T. C. 's department	33,367.00	350,000.00	82,762.00
2 052 046 Printing, stationery & advertising T. C.	1,443,671.00	1,800,000.00	1,829,915.00
002 052 047 Postage & telephone	1,486,367.00	900,000.00	336,088.00
2 052 048 Book and periodicals	113,064.00	90,000.00	261,678.00
2 052 059 Legal and court fee	2,465,121.00	2,000,000.00	1,670,853.00
002 052 076 New computer hardware	55,526.00	160,000.00	-
2 052 077 Computer services	-	130,000.00	54,120.00
2 052 027 New equipment - MT department	5,667.00	-	9,800.00
2 052 082 Meetings	-	-	5,000.00
002 052 045 Printing abstracts, report and budget	-	-	37,920.00
2 052 051 Insurances	445,800.00	-	258,446.00
2 052 052 Printing, stationery & advertising - MT	32,614.00	-	162,172.00
2 052 054 Staff medical expenses	11,550.00	-	-
002 052 011 Repairs of building	-	-	1,200.00
2 052 008 Administration expenses	-	-	1,101,815.00
2 052 090 Town clerk's entertainment	36,954.00	102,600.00	433,335.00
002 052 070 Cleaning materials	189.00	-	281,647.00
002 052 009 Strategic plan	-	1,500,000.00	-
Total operation	7,147,052.00	8,077,600.00	7,680,005.00

MAINTENANCE

2 052 040 Repairs	2,400.00	-	-
2 052 049 Office equipment	67,117.00	80,000.00	106,630.00
2 052 091 Partitioning - cash office	41,310.00	-	4,567.00
002 052 078 Furniture	4,878.00	-	-
Total ram	115,705.00	80,000.00	111,197.00

Total expenditure

7,262,757.00	8,157,600.00	7,791,202.00
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WARD TOWN HALL

OPERATIONS

2 053 013 Electricity	566,727.00	250,000.00	129,965.00
002 053 015 Water and conservancy	-	20,000.00	-
002 053 018 Rates and insurance	-	9,210.00	-
2 053 026 Equipment table and chairs	3,472.00	70,000.00	2,740.00

Total operations

570,199.00	349,210.00	132,705.00
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MAINTENANCE

002 053 076 Repairs	2,240.00	-	-
002 053 013 Maintenance	-	-	-
2 053 011 Repairs of building	130,228.00	200,000.00	80,915.00
2 053 070 Cleaning material	4,071.00	22,800.00	33,356.00
	136,539.00	222,800.00	114,271.00

Total expenditure

706,738.00	572,010.00	246,976.00
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MUNICIPAL COUNCIL OF NAKURU**STRUCTURE OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2007****FINANCE AND ADMINISTRATION DEPARTMENT**

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>NEW TOWN HALL</u>			
<u>OPERATIONS</u>			
2 054 004 Subsistence allowance	-	-	8,765.00
2 054 069 Misc.	938.00	-	-
002 054 013 Electricity	87,813.00	600,000.00	107,133.00
2 054 015 Water and conservancy	-	60,000.00	-
2 054 018 Rates and insurance	-	33,800.00	-
2 054 026 Telephone equipment	73,689.00	90,000.00	16,981.00
002 054 071 Loan charges (LGLA)	-	28,500.00	-
2 054 078 Committee room furniture	-	100,000.00	22,287.00
Total operations	162,440.00	912,300.00	155,166.00
<u>MAINTENANCE</u>			
2 054 011 Maintenance of buildings	420,090.00	400,000.00	9,106.00
2 054 012 Maintenance of grounds	250.00	1,710.00	2,680.00
002 054 016 Maintenance of furniture (T.C.)	47,559.00	200,000.00	16,253.00
2 054 070 Cleaning materials	43,846.00	41,200.00	26,149.00
2 054 049 Office equipment	42,425.00	71,250.00	140,506.00
	554,170.00	714,160.00	194,694.00
Total expenditure	716,610.00	1,626,460.00	349,860.00
<u>EXPENSES</u>			
<u>OPERATIONS</u>			
002 055 005 Uniforms	-	2,850.00	-
Total operations	-	2,850.00	-
<u>INDIRECT ITEMS</u>			
<u>OPERATIONS</u>			
002 056 028 Christmas tree	31,500.00	300,000.00	17,500.00
2 056 046 Stationery	-	-	58,495.00
2 056 063 Staff training - all departments	184,785.00	500,000.00	221,400.00
002 056 090 Valuation court reserve	-	80,000.00	3,540.00
2 056 091 Nakuru show expenses	525,007.00	200,000.00	55,518.00
2 056 097 Per diems	1,408,273.00	400,000.00	28,973.00
2 056 099 Disaster management	322,567.00	500,000.00	68,904.00
002 056 080 Acquisition of title deed	30,000.00	-	-
2 056 095 Long service awards	-	1,000,000.00	1,199,581.00
2 056 096 Joint loan board	-	10,000.00	-
002 056 081 Misc.	6,000.00	230,000.00	87,042.00
002 056 098 Incentive bonuses	-	100,000.00	-
2 056 054 Telephone equipment	8,210.00	-	-
Total expenditure	2,516,342.00	3,320,000.00	1,740,953.00
<u>MUNICIPAL COURT</u>			
<u>OPERATIONS</u>			
002 057 026 Equipment	-	17,000.00	-
2 057 046 Stationery and printing	-	57,000.00	6,471.00
	-	74,000.00	6,471.00
<u>MAINTENANCE</u>			
2 057 019 Maintenance of furniture (MCC)	-	20,000.00	-
2 057 070 Cleaning material	-	3,000.00	500.00
2 057 072 Others	-	2,280.00	-
	-	25,280.00	500.00
Total expenditure	-	99,280.00	6,971.00

MUNICIPAL COUNCIL OF NAKURU

ANNUAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2007

FINANCE AND ADMINISTRATION DEPARTMENT

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
A POLICE FORCE			
OPERATIONS			
002 058 004 Subsistence allowance	126,293.00	200,000.00	109,310.00
002 058 005 Staff uniforms	12,460.00	1,328,340.00	603,678.00
002 058 026 Equipment	6,900.00	100,000.00	-
002 058 027 Hire of armed police escort	373,450.00	957,600.00	245,560.00
002 058 036 Transport	-	-	-
Total operations	<u>519,103.00</u>	<u>2,585,940.00</u>	<u>958,548.00</u>
MAINTENANCE			
002 058 049 Equipment	-	-	825.00
	-	-	<u>825.00</u>
Total expenditure	<u><u>519,103.00</u></u>	<u><u>2,585,940.00</u></u>	<u><u>959,373.00</u></u>
ANIMAL POUND			
OPERATION			
002 061 Dog food and cleaning materials	-	10,000.00	-
Total expenditure	-	<u>10,000.00</u>	-
COMPUTER OPERATIONS			
002 063 004 Subsistence allowance	2,475.00	9,120.00	35,075.00
002 063 026 New computer software	-	-	-
002 063 048 Books and periodicals	-	-	-
002 063 046 Printing, stationery and advertising	113,329.00	100,000.00	121,200.00
002 063 063 Staff training and refresher courses	-	50,000.00	-
	<u>115,804.00</u>	<u>159,120.00</u>	<u>156,275.00</u>
MAINTENANCE			
002 063 070 Misc/eyelenses	-	50,000.00	-
002 063 Equipments	2,800.00	-	-
	<u>2,800.00</u>	<u>50,000.00</u>	<u>-</u>
Total expenditure	<u><u>115,804.00</u></u>	<u><u>209,120.00</u></u>	<u><u>156,275.00</u></u>

MUNICIPAL COUNCIL OF NAKURU
ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2007
FINANCE AND ADMINISTRATION DEPARTMENT

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>FINANCE</u>			
<u>OPERATIONS</u>			
002 152 004 Subsistence allowance	933,424.00	900,000.00	2,302,034.00
002 152 005 Staff uniform	8,510.00	17,100.00	90,832.00
002 152 008 Administration expenses SF	-	-	959,838.00
002 152 027 New equipment - M. T. Department	87,382.00	200,000.00	379,994.00
002 152 045 Printing of abstract of account	242,731.00	500,000.00	554,557.00
002 152 047 Postage and telephone	927,869.00	900,000.00	1,537,274.00
002 152 048 Books and periodicals	108,159.00	90,000.00	68,496.00
002 152 051 Insurances	92,370.00	298,072.00	251,233.00
002 152 052 Printing stationery & advertising M. T.	1,160,044.00	1,573,200.00	6,301,888.00
002 152 051 Audit fees and Audit consultation	-	150,000.00	77,920.00
002 152 060 Bank charges (all account)	5,462,153.00	1,100,000.00	1,630,182.00
002 152 077 Computer services	-	122,500.00	103,497.00
002 152 026 Equipments	10,366.00	-	33,448.00
002 152 097 Per diems	66,138.00	-	-
002 152 049 Office equipment	600.00	-	52,734.00
002 152 070 Cleaning materials	9,119.00	-	5,220.00
002 152 016 Maintenance of furniture	750.00	-	211,271.00
002 152 040 Misc.	6,148.00	-	107,290.00
002 152 050 Refund - tuition fee	11,650.00	-	-
002 152 046 Printing and stationery	-	-	1,200,113.00
002 152 078 Maintenance of furniture	-	-	6,335.00
002 152 011 Buildings	-	-	2,000.00
002 152 071 Loan charges	-	-	967,674.00
Total expenditure	9,127,413.00	5,850,872.00	16,843,830.00

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007
SUMMARY

	2005/2006 Actual <u>Kshs.</u>	2006/2007 Budget <u>Kshs.</u>	2006/2007 Actual <u>Kshs.</u>
<u>INCOME</u>			
Gravestones/graves	4,763,220.00	5,700,000.00	4,735,540.00
Food hygiene	2,139,785.00	2,200,000.00	2,572,610.00
Inoculation	436,100.00	450,000.00	331,700.00
Maternity fees	1,785,214.00	2,200,000.00	1,862,000.00
Posters & sale of cards	2,966,090.00	1,900,000.00	6,237,150.00
Preventive medical examination fees	4,060,510.00	5,880,000.00	3,394,560.00
Mortuary fees	1,081,135.00	1,300,000.00	979,800.00
Orphanage house	335,480.00	550,000.00	242,589.00
Permits form/Licence	245,200.00	170,000.00	47,000.00
Hire of hearse	39,800.00	90,000.00	25,400.00
Other miscellaneous	2,500,770.00	-	2,806,280.00
Ambulance	-	60,000.00	-
	<u>20,353,304.00</u>	<u>20,500,000.00</u>	<u>23,234,629.00</u>
 <u>EXPENDITURE</u>			
<u>PERSONNEL</u>			
Salaries & wages	32,520,648.00	28,556,685.00	28,193,679.00
Superannuation fund	2,569,861.00	3,693,308.00	4,099,532.00
Provident fund/NSSF	317,671.00	380,862.00	394,512.00
House allowance	10,434,070.00	15,629,400.00	15,305,000.00
Leave allowance	475,527.00	1,142,348.00	1,067,575.00
Disc. allowances (Dirty, acting)	102,622.00	111,600.00	131,000.00
Cycle allowance	17,550.00	27,000.00	46,750.00
Arrears	161,170.00	-	-
Non-taxable arrears	-	-	30,400.00
Unpaid salary	-	-	11,850.00
Sub total	<u>46,599,119.00</u>	<u>49,541,203.00</u>	<u>49,280,298.00</u>
 TOTAL OPERATIONS	 <u>2,477,792.00</u>	 <u>7,816,020.00</u>	 <u>2,735,485.00</u>
 TOTAL MAINTENANCE	 <u>401,187.00</u>	 <u>5,933,337.00</u>	 <u>1,344,885.00</u>
 TOTAL EXPENDITURE	 <u>49,478,098.00</u>	 <u>63,290,560.00</u>	 <u>53,360,668.00</u>
 JRPLUS/(DEFICIT)	 <u>(29,124,794.00)</u>	 <u>(42,790,560.00)</u>	 <u>(30,126,039.00)</u>

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT

	2005/2006 Actual Kshs.	2006/2007 Actual Kshs.	2006/2007 Budget Kshs.
ADMINISTRATION			
OPERATION			
3 066 004 Subsistence allowance	396,631.00	200,000.00	235,004.00
003 066 005 Uniforms	60,276.00	160,000.00	106,701.00
003 066 026 Equipments	655,840.00	300,000.00	319,519.00
003 066 028 Vaccines	8,813.00	250,000.00	231,375.00
003 066 029 Food, drug & water analysis	16,000.00	50,000.00	300,603.00
003 066 038 Car allowance & transport	11,620.00	46,000.00	3,770.00
003 066 046 Printing, stationery & advertising	199,762.00	170,000.00	423,605.00
003 066 047 Medical reference/journals	49,156.00	50,000.00	67,444.00
003 066 047 Computer services	1,785.00	100,000.00	82,677.00
003 066 080 Drain layers/Plumbers exam board	400.00	2,000.00	-
003 066 081 Acquisition of title deeds	-	64,500.00	23,172.00
003 066 027 Contingency	2,100.00	-	2,400.00
	1,402,383.00	1,392,500.00	1,796,270.00
MAINTENANCE			
003 066 011 Building	-	-	704,465.00
003 066 016 Furniture & fittings	25,419.00	100,000.00	31,100.00
003 066 070 Cleaning materials	85,713.00	200,000.00	338,171.00
003 066 076 Roofing	1,885.00	-	-
	113,017.00	300,000.00	1,073,736.00
TOTAL EXPENDITURE	1,515,400.00	1,692,500.00	2,870,006.00
ADMIN & RODENT CONTROL			
OPERATIONS			
003 067 004 Subsistence allowance	2,525.00	2,000.00	3,150.00
003 067 005 Uniforms	9,500.00	22,800.00	-
003 067 026 equipment	15,170.00	20,000.00	216,210.00
003 067 027 contingency	87,484.00	200,000.00	368,670.00
003 067 028 stores	-	37,000.00	-
	114,679.00	281,800.00	588,030.00
BONDENI CLINIC			
OPERATIONS			
003 068 004 Subsistence allowance	-	500.00	-
003 068 001 Uniforms	-	22,800.00	-
003 068 013 Electricity	3,152.00	25,080.00	11,700.00
003 068 026 Equipment	7,220.00	5,000.00	1,000.00
003 068 027 Linen	-	2,280.00	-
003 068 028 Medical supplies drug and dressing	-	50,000.00	-
003 068 046 Stationery	-	1,000.00	900.00
003 068 015 Water and conservancy	-	10,000.00	-
	10,372.00	116,660.00	13,600.00
MAINTENANCE			
003 068 011 Buildings	-	50,000.00	1,205.00
003 068 016 Furniture & equipment	4,300.00	2,200.00	30,519.00
003 068 047 Outpatient cards	-	-	-
003 068 070 Cleaning materials	5,100.00	4,500.00	-
	9,400.00	56,700.00	31,724.00
TOTAL EXPENDITURE	134,451.00	455,160.00	633,354.00

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>ANGALANGA HEALTH CENTRE</u>			
<u>OPERATIONS</u>			
03 069 004 Subsistence allowance	-	1,000.00	-
03 069 005 Uniforms	-	22,800.00	-
003 069 013 Electricity	22,725.00	40,000.00	-
003 069 026 Equipment	31,720.00	30,000.00	41,142.00
03 069 027 Linen	-	2,288.00	3,045.00
03 069 028 Medical supplies, drugs & dressings	-	1,600,000.00	-
003 069 029 Nutrition services	-	1,500.00	-
03 069 015 Water and conservancy	-	10,000.00	-
03 069 046 Stationery	-	1,100.00	12,300.00
003 069 047 Outpatient cards	-	6,000.00	-
	<u>54,445.00</u>	<u>1,714,688.00</u>	<u>56,487.00</u>
<u>MAINTENANCE</u>			
03 069 011 Buildings	177,594.00	100,000.00	160,475.00
03 069 016 Furniture & equipment	-	15,000.00	-
003 069 070 Cleaning materials	9,500.00	20,000.00	64,830.00
	<u>187,094.00</u>	<u>135,000.00</u>	<u>225,305.00</u>
TOTAL EXPENDITURE	<u><u>241,539.00</u></u>	<u><u>1,849,688.00</u></u>	<u><u>281,792.00</u></u>

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
WONDENI MATERNITY			
OPERATIONS			
03 070 004 Subsistence allowance	-	4,000.00	-
003 070 013 Electricity	19,992.00	150,000.00	4,000.00
03 070 025 Patients Christmas party	-	20,000.00	-
03 070 026 Equipment	70,832.00	65,000.00	53,111.00
003 070 027 Linen	-	100,000.00	-
003 070 029 Food	129,410.00	250,000.00	66,629.00
03 070 031 Laundry detergents	-	20,000.00	-
03 070 046 Stationery	2,200.00	2,000.00	11,438.00
003 070 048 Telephone	-	20,000.00	-
03 070 015 Water and conservancy	-	10,000.00	-
	<u>222,434.00</u>	<u>641,000.00</u>	<u>135,178.00</u>
MAINTENANCE			
03 070 011 Buildings	9,080.00	5,036,870.00	3,040.00
03 070 016 Furniture & equipment	4,300.00	10,000.00	-
003 070 070 Cleaning materials	26,251.00	30,000.00	10,780.00
	<u>39,631.00</u>	<u>5,076,870.00</u>	<u>13,820.00</u>
TOTAL EXPENDITURE	<u>262,065.00</u>	<u>5,717,870.00</u>	<u>148,998.00</u>
AMBULANCE SERVICES			
OPERATION			
003 072 004 Subsistence allowance	-	1,000.00	-
003 072 005 Uniforms	-	6,000.00	-
03 072 036 Running expense	-	12,000.00	-
	-	<u>19,000.00</u>	-
MAINTENANCE			
03 072 037 Repairs & maintenance	-	1,710.00	-
	-	<u>1,710.00</u>	-
TOTAL EXPENDITURE	-	<u>20,710.00</u>	-
PUBLIC MORTUARY			
OPERATION			
003 073 046 Printing and stationery	-	-	516.00
03 073 015 Water and conservancy	-	15,000.00	-
03 073 004 Subsistence allowance	150.00	2,000.00	600.00
003 073 005 Uniforms	-	11,400.00	25,990.00
03 073 013 Electricity	527,342.00	200,000.00	-
03 073 026 Equipment	61,701.00	150,000.00	38,823.00
03 073 076 Mortuary extension - R. O. T. C. C.	-	3,000,000.00	-
	<u>589,193.00</u>	<u>3,378,400.00</u>	<u>65,929.00</u>
MAINTENANCE			
003 073 011 Building	18,635.00	100,000.00	300.00
003 073 014 Redecoration	-	3,000.00	-
03 073 070 Cleaning material	-	35,000.00	-
	<u>18,635.00</u>	<u>138,000.00</u>	<u>300.00</u>
TOTAL EXPENDITURE	<u>607,828.00</u>	<u>3,516,400.00</u>	<u>66,229.00</u>

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>BOYER HOUSE</u>			
<u>OPERATION</u>			
3 074 026 Equipment	36,500.00	50,000.00	53,000.00
	<u>36,500.00</u>	<u>50,000.00</u>	<u>53,000.00</u>
<u>MAINTENANCE</u>			
3 074 011 Building	28,110.00	100,000.00	-
003 074 012 Grounds	-	5,700.00	-
3 074 018 Rates & Insurance	-	-	-
3 074 070 Cleaning materials	-	3,000.00	-
	<u>28,110.00</u>	<u>108,700.00</u>	<u>-</u>
TOTAL EXPENDITURE	<u>64,610.00</u>	<u>158,700.00</u>	<u>-</u>
<u>NAKURU WEST HEALTH CENTRE</u>			
<u>OPERATIONS</u>			
003 081 004 Subsistence allowance	8,323.00	-	-
003 081 005 Uniforms	-	17,100.00	-
3 081 013 Electricity	1,539.00	10,500.00	-
3 081 026 Equipment	2,670.00	6,000.00	2,100.00
003 081 028 Medical supplies -drug	-	-	-
003 081 027 Linen	-	1,140.00	-
003 081 028 Drugs and dressings	-	20,000.00	-
003 081 046 printing & stationery	-	600.00	-
	<u>12,532.00</u>	<u>55,340.00</u>	<u>2,100.00</u>
<u>MAINTENANCE</u>			
003 081 011 Building	-	1,140.00	-
003 081 016 Furniture and equipment	-	4,000.00	-
003 081 070 Cleaning materials	1,000.00	2,280.00	-
	<u>1,000.00</u>	<u>7,420.00</u>	<u>-</u>
TOTAL EXPENDITURE	<u>13,532.00</u>	<u>62,760.00</u>	<u>-</u>
<u>ORTHO CEMETERY</u>			
<u>OPERATIONS</u>			
003 084 005 Uniforms	-	11,400.00	-
003 084 026 Equipments	7,147.00	4,000.00	-
003 084 076 Fencing	-	3,000.00	-
	<u>7,147.00</u>	<u>18,400.00</u>	<u>-</u>
<u>MAINTENANCE</u>			
003 084 012 Ground	-	1,200.00	-
	<u>-</u>	<u>1,200.00</u>	<u>-</u>
TOTAL EXPENDITURE	<u>7,147.00</u>	<u>19,600.00</u>	<u>-</u>

MUNICIPAL COUNCIL OF NAKURU
PUBLIC HEALTH COMMITTEE REVENUE ACCOUNT
OR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>SOUTH CEMETERY</u>			
<u>PERATIONS</u>			
03 085 005 Uniforms	-	5,472.00	-
003 085 007 Casual grave diggers	-	-	-
03 085 007 Equipment	6,700.00	2,000.00	-
	<u>6,700.00</u>	<u>7,472.00</u>	<u>-</u>
<u>MAINTENANCE</u>			
03 085 012 Grounds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURE	<u>6,700.00</u>	<u>7,472.00</u>	<u>-</u>
<u>ANET CLINIC</u>			
<u>OPERATIONS</u>			
03 087 004 Subsistence allowance	-	-	-
03 087 005 Uniforms	-	8,500.00	-
03 087 013 Electricity	3,608.00	39,900.00	-
003 087 026 Equipment	13,035.00	15,000.00	15,011.00
03 087 028 Medical supplies	-	-	-
03 087 046 Printing and stationery	-	1,140.00	4,540.00
03 087 028 Medical Supplies	-	-	1,240.00
	<u>16,643.00</u>	<u>64,540.00</u>	<u>20,791.00</u>
<u>MAINTENANCE</u>			
03 087 011 Building	-	2,280.00	-
03 087 014 Redecoration	-	100,000.00	-
03 087 016 Furniture and equipment	4,300.00	1,467.00	-
03 087 070 Cleaning materials	-	1,140.00	-
	<u>4,300.00</u>	<u>104,887.00</u>	<u>-</u>
TOTAL EXPENDITURE	<u>20,943.00</u>	<u>169,427.00</u>	<u>-</u>
<u>WANDA DISPENSARY</u>			
<u>OPERATIONS</u>			
003 089 004 Subsistence allowance	-	-	-
03 089 005 Uniforms	-	9,120.00	-
03 089 013 Electricity	4,764.00	11,400.00	-
03 089 026 Equipments	-	4,560.00	2,100.00
003 089 028 Medical supplies	-	-	-
03 089 046 Stationery	-	1,140.00	2,000.00
	<u>4,764.00</u>	<u>26,220.00</u>	<u>4,100.00</u>
<u>MAINTENANCE</u>			
03 089 011 Buildings	-	1,140.00	-
03 089 016 Furniture and equipment	-	1,140.00	-
003 089 070 Cleaning materials	-	570.00	-
	<u>-</u>	<u>2,850.00</u>	<u>-</u>
TOTAL EXPENDITURE	<u>4,764.00</u>	<u>29,070.00</u>	<u>-</u>

MUNICIPAL COUNCIL OF NAKURU
SOCIAL SERVICES COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007
SUMMARY

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>INCOME</u>			
Matatu and bus park	30,577,710.00	26,565,000.00	36,089,250.00
Open air market	12,010,030.00	10,686,383.00	14,263,650.00
Wholesale market	13,712,947.00	5,951,500.00	13,714,934.00
Shop market	1,196,353.00	-	1,532,818.00
Nakuru West Market	1,763,782.00	1,062,000.00	1,927,259.00
Langalanga market	86,115.00	152,600.00	108,040.00
Wondeni market	766,509.00	364,600.00	495,738.00
Lanet market	173,174.00	78,000.00	98,740.00
Stadium	202,220.00	256,500.00	265,750.00
Manana market	920,015.00	-	1,868,445.00
Hire of halls	221,430.00	1,072,000.00	270,300.00
Misc. income	-	-	92,688.00
Mayor's X-mas tree fund	406,852.00	-	-
Total income	62,037,137.00	46,188,583.00	70,727,612.00

EXPENDITURE

<u>PERSONNEL</u>			
Salaries and wages	13,597,950.00	11,572,625.00	12,157,446.00
Superannuation fund	516,183.00	728,221.00	931,016.00
Provident fund / N. S. S. F.	375,049.00	350,206.00	614,210.00
House allowance	5,003,500.00	6,956,000.00	7,376,250.00
Leave allowance	226,411.00	462,904.00	508,829.00
Dirty/duty allowance/bonus	63,900.00	79,200.00	86,800.00
Bicycle allowance	11,400.00	16,200.00	13,000.00
Acting/special duty allowance	59,943.00	-	-
Arrears	11,230.00	-	-
Non-taxable arrears	-	-	113,625.00
Omitted salary	-	-	11,290.00
Total personnel	19,865,566.00	20,165,356.00	21,812,466.00
Total operations	1,876,330.00	3,821,669.00	2,784,939.00
Total maintenance	1,212,683.00	4,620,897.00	1,325,642.00
Total expenditure	22,954,579.00	28,607,922.00	25,923,047.00
Surplus/(Deficit)	39,082,558.00	17,580,661.00	44,804,565.00



MUNICIPAL COUNCIL OF NAKURU
SOCIAL SERVICES COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>ADMINISTRATION</u>			
<u>OPERATIONS</u>			
005 141 004 Subsistence allowance	188,608.00	170,000.00	180,087.00
005 141 005 Uniforms	-	-	115,000.00
005 141 013 Electricity	5,407.00	54,720.00	-
005 141 015 Water and conservancy	-	8,000.00	-
005 141 026 New equipment	27,950.00	40,000.00	14,998.00
005 141 038 Transport and car allowance	-	-	-
005 141 046 Printing and stationery	2,930.00	60,000.00	70,278.00
005 141 048 Postage and telephone	-	6,933.00	-
005 141 028 Vaccines	-	-	-
005 141 079 Utensils for hire	-	-	-
005 141 082 Computer services	-	200,000.00	-
	224,895.00	539,653.00	380,363.00
<u>MAINTENANCE</u>			
005 141 011 Building	-	36,640.00	353,250.00
005 141 012 Grounds	-	5,000.00	-
005 141 014 Decorations	-	-	2,650.00
005 141 076 Excited good store	-	11,400.00	-
005 141 070 Cleaning materials	-	2,280.00	313,067.00
005 141 077 Improvement Menengai Hall	62,820.00	227,000.00	19,600.00
005 141 016 Furniture and equipment	67,219.00	-	7,000.00
	130,039.00	282,320.00	695,567.00
Total expenditure	354,934.00	821,973.00	1,075,930.00

ONDENI MARKET

<u>OPERATIONS</u>			
005 142 004 Subsistence allowance	-	-	-
005 142 005 Uniforms	-	2,280.00	-
005 142 076 Executed good stock	-	-	-
	-	2,280.00	-
<u>MAINTENANCE</u>			
005 142 011 Building	1,750.00	2,280.00	230,310.00
005 142 070 Cleaning materials	-	1,140.00	-
005 142 076 Toilet renovation	-	57,000.00	-
005 142 012 Grounds	-	1,140.00	-
	1,750.00	61,560.00	230,310.00
Total expenditure	1,750.00	63,840.00	230,310.00

MUNICIPAL COUNCIL OF NAKURU
SPECIAL SERVICES COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

SPECIAL SERVICES COMMITTEE REVENUE
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
NET MARKET			
OPERATIONS			
005 143 005 Uniforms	-	-	-
005 143 013 Electricity	-	-	850.00
	-	-	850.00
MAINTENANCE			
5 143 011 Buildings	-	2,280.00	4,500.00
005 143 012 Grounds	-	1,140.00	-
5 143 076 Construction of toilets	299,800.00	-	-
	299,800.00	3,420.00	4,500.00
Total expenditure	299,800.00	3,420.00	5,350.00
KURU WEST MARKET			
OPERATIONS			
5 144 005 Uniforms	-	3,420.00	-
5 144 013 Electricity	-	1,140.00	-
	-	4,560.00	-
MAINTENANCE			
005 144 011 Building	9,510.00	55,700.00	20,164.00
5 144 012 Ground	-	1,140.00	-
5 144 070 Cleaning materials	-	1,140.00	-
	9,510.00	57,980.00	20,164.00
Total expenditure	9,510.00	62,540.00	20,164.00

MUNICIPAL COUNCIL OF NAKURU
SOCIAL SERVICES COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>MUNICIPAL MARKET</u>			
<u>OPERATIONS</u>			
005 145 005 Uniforms	-	41,045.00	-
005 145 013 Electricity	9,230.00	44,771.00	850.00
005 145 046 Printing and stationery	-	3,000.00	-
005 145 048 Transport	-	1,000.00	-
	<u>9,230.00</u>	<u>89,816.00</u>	<u>850.00</u>
<u>MAINTENANCE</u>			
005 145 011 Building	140,075.00	70,000.00	66,140.00
005 145 012 Ground	-	41,000.00	-
005 145 014 Re-decoration	-	6,887.00	1,060.00
005 145 076 Resealing of market and bus park	-	100,000.00	88,714.00
	<u>140,075.00</u>	<u>217,887.00</u>	<u>155,914.00</u>
Total expenditure	<u><u>149,305.00</u></u>	<u><u>307,703.00</u></u>	<u><u>156,764.00</u></u>
<u>MATATUS BUS PARK</u>			
<u>OPERATIONS</u>			
005 146 026 Equipment	-	4,800.00	-
005 146 046 Printing and stationery	-	12,540.00	-
	<u>-</u>	<u>17,340.00</u>	<u>-</u>
<u>MAINTENANCE</u>			
005 146 070 Cleaning materials	-	1,140.00	-
	<u>-</u>	<u>1,140.00</u>	<u>-</u>
Total expenditure	<u><u>-</u></u>	<u><u>18,480.00</u></u>	<u><u>-</u></u>
<u>LIBRARY INFORMATION ROOM</u>			
<u>OPERATION</u>			
005 161 028 Periodical and journals	<u>16,581.00</u>	<u>30,000.00</u>	<u>31,560.00</u>
Total expenditure	<u><u>16,581.00</u></u>	<u><u>30,000.00</u></u>	<u><u>31,560.00</u></u>

MUNICIPAL COUNCIL OF NAKURU
SOCIAL SERVICES COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>RADIO & TELEVISION ROOM</u>			
<u>OPERATIONS</u>			
05 163 026 New equipment	-	50,000.00	2,800.00
005 163 004 Subsistence allowance	-	-	-
005 163 046 Stationery	-	-	-
	-	50,000.00	2,800.00
<u>MAINTENANCE</u>			
05 163 032 Equipment - New chairs	-	40,000.00	9,312.00
	-	40,000.00	9,312.00
Total expenditure	-	90,000.00	12,112.00
<u>CINEMA</u>			
<u>OPERATION</u>			
05 166 004 Subsistence allowance	-	-	3,850.00
	-	-	3,850.00
<u>MAINTENANCE</u>			
05 166 032 Equipments	-	1,140.00	-
	-	1,140.00	-
Total expenditure	-	1,140.00	3,850.00
<u>STADIUM</u>			
<u>OPERATIONS</u>			
05 167 005 Uniforms	-	4,560.00	-
05 167 013 Electricity	-	70,000.00	-
005 167 026 New equipment	-	75,000.00	-
05 167 046 Stationery	-	11,400.00	-
05 167 036 Transport	-	22,800.00	-
005 167 079 Public address system	-	75,000.00	-
	-	258,760.00	-
<u>MAINTENANCE</u>			
005 167 011 Building and floodlights	-	2,000.00	8,150.00
005 167 012 Grounds	-	80,000.00	18,750.00
005 167 070 Cleaning materials	-	1,140.00	-
005 167 032 Equipments	-	5,700.00	2,000.00
005 167 076 RCCO drainage	-	1,000,000.00	-
005 167 077 Renovation of stadium	-	262,200.00	43,680.00
	-	1,351,040.00	72,580.00
Total expenditure	-	1,609,800.00	72,580.00

MUNICIPAL COUNCIL OF NAKURU
SOCIAL SERVICES COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>SPORTS AND GAMES</u>			
<u>OPERATIONS</u>			
005 168 028 Periodicals	-	-	2,920.00
005 168 032 Small games	8,000.00	20,000.00	50,498.00
005 168 036 Transport	7,400.00	22,800.00	-
005 168 033 Kimsca games	346,920.00	1,500,000.00	2,140,545.00
005 168 063 Sports and athletics	783,600.00	250,000.00	-
005 168 050 Traveling and subsistence	41,800.00	100,000.00	73,000.00
005 168 061 Affiliation fees - all games	-	45,600.00	-
005 168 064 Men football club/chair	308,600.00	6,000.00	-
	<u>1,496,320.00</u>	<u>1,944,400.00</u>	<u>2,266,963.00</u>
 <u>HOSTEL ADMINISTRATION</u>			
<u>OPERATIONS</u>			
005 171 013 Electricity	1,923.00	6,840.00	-
	<u>1,923.00</u>	<u>6,840.00</u>	<u>-</u>
 <u>MAINTENANCE</u>			
005 171 011 Buildings	-	5,130.00	13,700.00
005 171 014 Redecoration	-	2,280.00	-
005 171 070 Cleaning materials	-	1,140.00	1,709.00
	<u>-</u>	<u>8,550.00</u>	<u>15,409.00</u>
Total expenditure	<u><u>1,923.00</u></u>	<u><u>15,390.00</u></u>	<u><u>15,409.00</u></u>

MUNICIPAL COUNCIL OF NAKURU
SPECIAL SERVICES COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>MS HOUSE</u>			
<u>OPERATIONS</u>			
005 173 005 Uniforms	-	2,280.00	-
005 173 013 Electricity	-	5,700.00	-
005 173 014 Fuel	-	5,000.00	-
005 173 029 Food	49,528.00	50,000.00	57,808.00
	<u>49,528.00</u>	<u>62,980.00</u>	<u>57,808.00</u>
<u>MAINTENANCE</u>			
005 173 011 Buildings	-	5,700.00	940.00
005 173 012 Grounds	-	1,140.00	-
005 173 016 Furniture and equipments	-	1,140.00	-
005 173 070 Cleaning materials	-	1,140.00	-
	<u>-</u>	<u>9,120.00</u>	<u>940.00</u>
Total expenditure	<u><u>49,528.00</u></u>	<u><u>72,100.00</u></u>	<u><u>58,748.00</u></u>
<u>MAYOR'S SOUP KITCHEN</u>			
<u>OPERATIONS</u>			
005 174 010 Assistance to destitute	30,000.00	200,000.00	30,000.00
	<u>30,000.00</u>	<u>200,000.00</u>	<u>30,000.00</u>
<u>LANET COMMUNITY CENTRE</u>			
<u>OPERATIONS</u>			
005 176 005 Uniforms	-	2,280.00	-
005 176 013 Electricity	306.00	4,560.00	-
005 176 026 Equipments	-	15,960.00	-
	<u>306.00</u>	<u>22,800.00</u>	<u>-</u>
<u>MAINTENANCE</u>			
005 176 011 Buildings	22,280.00	3,500.00	7,225.00
005 176 012 Grounds	-	1,140.00	-
005 176 016 Equipments	-	15,000.00	96,000.00
005 176 070 Cleaning materials	-	1,140.00	-
005 176 076 Hall renovation	-	190,000.00	-
	<u>22,280.00</u>	<u>210,780.00</u>	<u>103,225.00</u>
Total expenditure	<u><u>22,586.00</u></u>	<u><u>233,580.00</u></u>	<u><u>103,225.00</u></u>

MUNICIPAL COUNCIL OF NAKURU
SPECIAL SERVICES COMMITTEE REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
NGALANGA MARKET OPERATIONS			
005 178 005 Uniforms	-	1,140.00	-
	-	1,140.00	-
MAINTENANCE			
005 178 011 Buildings	-	2,280.00	-
005 178 012 Grounds	-	1,140.00	-
005 178 016 Equipments	-	1,140.00	-
005 178 070 Cleaning materials	-	1,140.00	-
	-	5,700.00	-
Total expenditure	-	6,840.00	-
AKULIMA MARKET (WHOLESALE) OPERATIONS			
005 179 005 Uniforms	-	41,040.00	700.00
005 179 013 Electricity	-	45,600.00	2,625.00
005 179 026 Furniture and equipment	-	4,460.00	6,570.00
	-	91,100.00	9,895.00
MAINTENANCE			
005 179 011 Buildings	16,800.00	80,000.00	6,110.00
005 179 012 Grounds	-	5,700.00	-
005 179 070 Cleaning materials	1,140.00	2,280.00	5,911.00
005 179 032 Equipment	-	2,280.00	-
005 179 076 RCCO drainage, toilets and fencing	124,300.00	80,000.00	5,700.00
005 179 077 Expansion of wholesale market	-	2,200,000.00	-
	142,240.00	2,370,260.00	17,721.00
Total expenditure	142,240.00	2,461,360.00	27,616.00

MUNICIPAL COUNCIL OF NAKURU
WORKS - DEPARTMENT REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007
SUMMARY

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>INCOME</u>			
Garbage collection	28,575,950.00	19,623,583.00	35,816,650.00
Bill boards and banners	11,820,356.00	11,255,784.00	7,458,655.00
Building inspection	2,117,210.00	6,570,633.00	1,558,382.00
Legal fees	1,558,391.00	-	537,510.00
Other fees/tender fee	322,900.00	50,000.00	298,900.00
Private works	242,050.00	3,000,000.00	886,643.00
	<u>44,636,857.00</u>	<u>40,500,000.00</u>	<u>46,556,740.00</u>
<u>EXPENDITURE</u>			
<u>PERSONNEL</u>			
Salaries and wages	18,816,010.00	29,396,120.00	30,482,784.00
Superannuation funds	1,061,843.00	1,461,847.00	2,565,480.00
Provident funds/N.S.S.F.	817,590.00	607,710.00	933,145.00
House allowance	12,683,000.00	18,545,250.00	18,875,250.00
Leave allowance	528,039.00	1,169,801.00	1,409,652.00
Heavy dirt allowance/bonus	199,500.00	162,600.00	218,150.00
Bicycle allowance	44,850.00	19,500.00	72,750.00
Driving allowances	-	86,400.00	98,200.00
Acting/special duty allowance	14,540.00	-	33,689.00
Non-practising allowance	12,000.00	-	96,000.00
Arrears Omitted salary	16,034,901.00	-	33,629.00
Non taxable arrears	-	-	4,683.00
	<u>50,212,273.00</u>	<u>51,449,228.00</u>	<u>54,823,412.00</u>
Total operation	<u>5,779,716.00</u>	<u>19,563,900.00</u>	<u>16,041,782.00</u>
Total maintenance	<u>2,401,670.00</u>	<u>3,660,183.00</u>	<u>4,798,626.00</u>
Total expenditure	<u>58,393,659.00</u>	<u>74,673,311.00</u>	<u>75,663,820.00</u>
Surplus/(Deficit)	<u>(13,756,802.00)</u>	<u>(34,173,311.00)</u>	<u>(29,107,080.00)</u>

MUNICIPAL COUNCIL OF NAKURU
WORKS - DEPARTMENT REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
ADMINISTRATION			
OPERATIONS			
006 181 056 Town planning advisor	-	-	60,000.00
006 181 004 Subsistence allowance	290,083.00	200,000.00	461,758.00
006 181 005 Uniforms	101,322.00	120,000.00	874,640.00
006 181 036 Transport	6,300.00	13,000.00	26,207.00
006 181 046 Printing and stationery	257,426.00	200,000.00	281,484.00
006 181 047 Survey material	16,435.00	39,000.00	116,134.00
006 181 026 Equipment	-	50,000.00	356,147.00
006 181 054 Drawing office material	8,040.00	15,000.00	21,890.00
006 181 076 Advertisement banner posts	47,177.00	57,000.00	18,600.00
006 181 077 Computer services	-	228,000.00	81,330.00
006 181 078 Nakuru mapping project	-	12,540.00	-
006 181 079 New parking equipment	107,480.00	40,000.00	137,636.00
006 181 013 Electricity	152,852.00	-	900.00
	<u>987,115.00</u>	<u>974,540.00</u>	<u>2,436,726.00</u>
MAINTENANCE			
006 181 049 Equipments	74,901.00	11,400.00	353,547.00
006 181 011 Building	425.00	-	-
	<u>75,326.00</u>	<u>11,400.00</u>	<u>353,547.00</u>
Total expenditure	<u>1,062,441.00</u>	<u>985,940.00</u>	<u>2,790,273.00</u>
STREET LIGHTS			
OPERATIONS			
006 182 013 Electricity	982,579.00	600,000.00	270,727.00
006 182 036 Transport	-	2,500.00	-
	<u>982,579.00</u>	<u>602,500.00</u>	<u>270,727.00</u>
MAINTENANCE			
006 182 011 Repairs and maintenance	275,621.00	300,000.00	193,787.00
006 182 026 Equipments	-	11,400.00	-
	<u>275,621.00</u>	<u>311,400.00</u>	<u>193,787.00</u>
Total expenditure	<u>1,258,200.00</u>	<u>913,900.00</u>	<u>464,514.00</u>
TRAFFIC CONTROL			
OPERATIONS			
006 183 076 Traffic lights	-	45,600.00	3,000.00
006 183 077 Road signs	-	27,360.00	4,360.00
006 183 013 Electricity	52,541.00	-	-
	<u>52,541.00</u>	<u>72,960.00</u>	<u>7,360.00</u>
MAINTENANCE			
006 183 032 Equipments	2,984.00	-	-
	<u>2,984.00</u>	<u>-</u>	<u>-</u>
Total expenditure	<u>55,525.00</u>	<u>72,960.00</u>	<u>7,360.00</u>

MUNICIPAL COUNCIL OF NAKURU
WORKS - DEPARTMENT REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
FIRE BRIGADE OPERATIONS			
006 186 004 Subsistence allowance	24,400.00	50,000.00	42,997.00
006 186 037 Fire engine running expenses	4,250.00	150,000.00	-
006 186 048 Telephone	-	20,000.00	-
006 186 046 Printing and stationery	-	-	26,200.00
006 186 013 Electricity	26,510.00	22,800.00	16,330.00
006 186 070 Cleaning materials	-	2,000.00	-
006 186 026 Equipment	-	200,000.00	9,500.00
006 186 078 Foam compound	-	50,000.00	2,514.00
006 186 037 Engineering	87,742.00	-	13,640.00
006 186 005 Uniforms	195,717.00	300,000.00	17,300.00
006 186 012 Cutting fire brooks	-	20,000.00	-
006 186 076 Communication equipment	4,800.00	-	900.00
	<u>343,419.00</u>	<u>814,800.00</u>	<u>129,381.00</u>
MAINTENANCE			
006 186 011 Buildings	53,860.00	50,000.00	730.00
006 186 027 Fire hydrant	-	50,000.00	-
	<u>53,860.00</u>	<u>100,000.00</u>	<u>730.00</u>
Total expenditure	<u>397,279.00</u>	<u>914,800.00</u>	<u>130,111.00</u>
MUNICIPAL ROAD & DRAINS MAINTENANCE			
006 197 047 Survey material	-	-	-
006 197 004 Subsistence allowance	-	-	-
006 197 020 Footpath shabbing & drains	-	-	-
006 197 011 Road drain	10,027.00	400,000.00	254,217.00
006 197 078 RCCO - General improvement	-	1,000,000.00	-
006 197 079 New parking equipment	-	-	-
006 197 046 Printing and stationery	-	-	-
006 197 070 Cleaning materials	-	-	-
006 197 076 Advertisements and posters	-	-	-
006 197 012 Resealing	132,711.00	-	661,780.00
	<u>142,738.00</u>	<u>1,400,000.00</u>	<u>915,997.00</u>
WASTE MANAGEMENT OPERATIONS			
006 198 004 Subsistence allowance	43,385.00	60,000.00	43,766.00
006 198 005 Uniforms	-	150,000.00	500.00
006 198 New stores sheds office	-	30,000.00	-
006 198 013 Electricity	-	34,200.00	6,000.00
006 198 Transport	-	5,700.00	2,477.00
006 198 070 Cleaning materials	-	3,000.00	-
006 198 026 Equipment	250.00	-	618,804.00
	<u>43,635.00</u>	<u>282,900.00</u>	<u>671,547.00</u>
MAINTENANCE			
006 198 011 Buildings	2,230.00	30,000.00	98,600.00
	<u>2,230.00</u>	<u>30,000.00</u>	<u>98,600.00</u>
Total expenditure	<u>45,865.00</u>	<u>312,900.00</u>	<u>770,147.00</u>

MUNICIPAL COUNCIL OF NAKURU
WORKS - DEPARTMENT REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>EPOT STORES</u>			
<u>OPERATIONS</u>			
06 199 078 Grease pumps and tools	-	5,000.00	700.00
	-	5,000.00	700.00
<u>MAINTENANCE</u>			
06 199 011 Building	-	5,000.00	-
	-	5,000.00	-
Total expenditure	-	10,000.00	700.00
<u>POOL LABOUR</u>			
<u>OPERATIONS</u>			
006 201 004 Uniforms	-	40,000.00	2,069.00
006 201 005 Uniforms	79,157.00	3,000.00	-
006 201 036 Transport	-	1,500.00	-
006 201 018 Pick-up van	-	2,000,000.00	-
	79,157.00	2,044,500.00	2,069.00
<u>MAINTENANCE</u>			
006 201 Small tools	15,050.00	22,800.00	-
	15,050.00	22,800.00	-
Total expenditure	94,207.00	2,067,300.00	2,069.00
<u>VEHICLES & PLANT</u>			
<u>OPERATIONS</u>			
006 203 004 Subsistence allowance	762,289.00	500,000.00	922,706.00
006 203 005 Uniforms	61,903.00	200,000.00	34,170.00
006 203 007 Renewal of driving license	47,491.00	25,000.00	33,660.00
006 203 014 Tyres fuel & oil	1,217,544.00	9,600,000.00	6,942,127.00
006 203 018 Insurance	962,050.00	5,000,000.00	4,584,309.00
006 203 013 Electricity	239,993.00	-	-
006 203 077 Computer services	-	-	600.00
006 203 037 Labour (Mechanics)	-	-	1,200.00
	3,291,270.00	15,325,000.00	12,518,772.00
<u>MAINTENANCE</u>			
006 203 032 Spares and repairs outside	1,745,993.00	1,556,163.00	3,175,065.00
006 203 034 Spraying & overhaul	87,868.00	200,000.00	60,900.00
	1,833,861.00	1,756,163.00	3,235,965.00
Total expenditure	5,125,131.00	17,081,163.00	15,754,737.00

MUNICIPAL COUNCIL OF NAKURU
WORKS - DEPARTMENT REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>PLANNING SECTION</u>			
<u>OPERATIONS</u>			
06 227 004 Subsistence allowance	-	11,400.00	-
06 227 054 Drawing materials	-	11,400.00	-
	-	22,800.00	-
<u>MAINTENANCE</u>			
06 227 011 Building	-	5,700.00	-
06 227 012 Ground	-	1,140.00	-
006 227 015 Water	-	-	-
06 227 017 Furniture	-	1,140.00	-
06 227 049 Office equipment	-	1,140.00	-
06 227 070 Cleaning material	-	20,000.00	-
	-	29,120.00	-
Total expenditure	-	51,920.00	-
 <u>VALUATION/SURVEY SUB-SECTION</u>			
<u>OPERATIONS</u>			
006 228 052 Survey material	-	22,800.00	4,500.00
	-	22,800.00	4,500.00
<u>MAINTENANCE</u>			
006 228 Working tool (small)	-	11,400.00	-
	-	11,400.00	-
Total expenditure	-	34,200.00	4,500.00

MUNICIPAL COUNCIL OF NAKURU
ENVIRONMENT DEPARTMENT REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007
SUMMARY

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
COME			
Revenue of ground	120,000.00	200,000.00	48,200.00
Disposal exhauster	1,148,210.00	2,150,000.00	1,104,373.00
Donation habitat	1,340,097.00	-	3,611,457.00
Sale of plants/free cuts	126,150.00	100,000.00	195,900.00
Posters and advertisement	453,100.00	1,000,000.00	835,900.00
Misc. income	1,038,928.00	450,000.00	520,475.00
Animal pound fee	415,692.00	-	153,850.00
	<u>4,642,177.00</u>	<u>3,900,000.00</u>	<u>6,470,155.00</u>
EXPENDITURE			
Personnel			
Salaries and wages	16,675,152.00	14,902,700.00	14,908,752.00
Superannuation fund	488,975.00	960,696.00	890,961.00
Provident fund / N. S. S. F.	307,001.00	287,375.00	406,247.00
House allowance	6,839,500.00	9,346,500.00	9,410,250.00
Leave allowance	293,974.00	655,631.00	622,717.00
Heavy dirty/dirty allowance	180,975.00	177,600.00	222,450.00
Bicycle allowance	16,500.00	21,000.00	24,000.00
Costing allowance	4,316.00	-	62,566.00
Years / omitted salary	61,554.00	-	37,787.00
Non taxable arrears	-	-	23,153.00
	<u>24,867,947.00</u>	<u>26,351,502.00</u>	<u>26,608,883.00</u>
Total operations	<u>1,752,894.00</u>	<u>5,432,222.00</u>	<u>2,238,989.00</u>
Total maintenance	<u>1,835,937.00</u>	<u>4,886,935.00</u>	<u>774,477.00</u>
Total expenditure	<u>28,456,778.00</u>	<u>36,670,659.00</u>	<u>29,622,349.00</u>
Surplus/(deficit) for the year	<u>(23,814,601.00)</u>	<u>(32,770,659.00)</u>	<u>(23,152,194.00)</u>

MUNICIPAL COUNCIL OF NAKURU
ENVIRONMENT DEPARTMENT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>ADMINISTRATION</u>			
<u>OPERATIONS</u>			
009 066 004 Subsistence allowance	94,560.00	100,000.00	44,485.00
009 066 005 Uniform	-	4,560.00	2,466.00
009 066 026 Equipment	5,796.00	50,000.00	17,695.00
009 066 038 Car allowance and transport	14,000.00	-	2,740.00
009 066 046 Printing stationery & advertising	-	150,000.00	64,376.00
009 066 047 Medical reference books & journal	-	18,500.00	17,861.00
009 066 077 Computer services	-	69,000.00	165.00
	<u>114,356.00</u>	<u>392,060.00</u>	<u>149,788.00</u>
<u>MAINTENANCE</u>			
009 066 016 Furniture and fittings	-	50,000.00	8,210.00
009 066 070 Cleaning materials	-	15,000.00	425.00
	<u>-</u>	<u>65,000.00</u>	<u>8,635.00</u>
Total expenditure	<u>114,356.00</u>	<u>457,060.00</u>	<u>158,423.00</u>

CONSERVANCY AND REFUSE REMOVAL

<u>OPERATIONS</u>			
009 076 004 Subsistence allowance	-	2,280.00	2,200.00
009 076 005 Uniforms	-	120,000.00	1,200.00
009 076 026 Refuse bins / new bins	-	1,581,392.00	189.00
009 076 027 Replacement (refuse baths)	-	80,000.00	12,240.00
009 076 077 One new vehicle (Pick up diesel)	-	2,000,000.00	-
	<u>-</u>	<u>3,783,672.00</u>	<u>15,829.00</u>
<u>MAINTENANCE</u>			
009 076 032 Equipments	-	603,000.00	42,360.00
	<u>-</u>	<u>603,000.00</u>	<u>42,360.00</u>
Total expenditure	<u>-</u>	<u>4,386,672.00</u>	<u>58,189.00</u>

MUNICIPAL COUNCIL OF NAKURU
ENVIRONMENT DEPARTMENT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>REFUSE DISPOSAL</u>			
<u>OPERATION</u>			
009 077 005 Uniforms	-	2,280.00	-
009 077 010 Covering tip	-	1,000,000.00	11,875.00
	-	1,002,280.00	11,875.00
<u>MAINTENANCE</u>			
009 077 027 Purchase of land	-	4,000,000.00	-
	-	4,000,000.00	-
Total expenditure	-	5,002,280.00	11,875.00
<u>STREET CLEANSING</u>			
<u>OPERATIONS</u>			
009 079 005 Uniforms	69,550.00	70,000.00	-
009 079 026 Equipment and litter bins along streets	34,765.00	32,500.00	-
009 079 029 Misc.	10,000.00	-	-
	114,315.00	102,500.00	-
<u>MAINTENANCE</u>			
009 079 011 Building	-	-	16,600.00
	-	-	16,600.00
Total expenditure	114,315.00	102,500.00	16,600.00
<u>PUBLIC CONVENIENCE</u>			
<u>OPERATIONS</u>			
009 080 004 Subsistence allowance	390.00	3,600.00	1,350.00
009 080 005 Uniforms	5,700.00	22,000.00	1,400.00
009 080 013 Electricity	-	3,990.00	-
009 080 026 Equipment drains rods	3,600.00	30,000.00	-
	9,690.00	59,590.00	2,750.00
<u>MAINTENANCE</u>			
009 080 011 Building	-	62,535.00	-
009 080 070 Cleaning materials	9,988.00	70,000.00	4,500.00
	9,988.00	132,535.00	4,500.00
Total expenditure	19,678.00	192,125.00	7,250.00

MUNICIPAL COUNCIL OF NAKURU
ENVIRONMENT DEPARTMENT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>TREES, GARDENS & ROAD VERGES</u>			
<u>OPERATIONS</u>			
09 193 004 Subsistence	-	5,000.00	4,340.00
09 193 005 Uniforms	65,075.00	70,000.00	360.00
09 193 015 Water	-	76,680.00	-
09 193 026 Equipment & tools	91,122.00	8,000.00	9,140.00
09 193 028 Plants and seeds	10,000.00	45,600.00	17,662.00
09 193 036 Transport	-	2,280.00	-
Total operations	166,197.00	207,560.00	31,502.00
<u>MAINTENANCE</u>			
09 193 011 Cutting grass	54,767.00	5,700.00	-
09 193 027 Fountains and repairs	8,610.00	20,000.00	56,328.00
09 193 033 Tree guards, climbing bars and belts	800.00	5,700.00	-
09 193 077 Lawn mower	-	55,000.00	49,500.00
	64,177.00	86,400.00	105,828.00
Total expenditure	230,374.00	293,960.00	137,330.00

MUNICIPAL COUNCIL OF NAKURU
ORTH SOUTH COOPERATION PROGRAMME

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>EXPENDITURE</u>			
<u>OPERATIONS</u>			
Staff training - computer	-	-	93,500.00
Casual wages	40,000.00	-	-
Training on monitoring and evaluation	218,430.00	-	-
Community sanitation group	83,000.00	-	-
Cultural events	125,000.00	-	-
Establishment of information centre	20,000.00	-	-
Printing & stationery	66,316.00	-	-
Computer expenses	10,400.00	-	-
Office expenses	9,732.25	-	-
Entertainment	7,880.00	-	-
Travelling & subsistence	63,950.00	-	18,850.00
Travelling abroad	637,603.00	-	653,200.00
Bank charges	10,065.00	-	4,250.00
Interest	55,960.00	-	-
Computer	-	-	108,000.00
Insurance	-	-	67,592.00
Donation	-	-	83,000.00
UBTOTAL	1,348,336.25	-	1,028,392.00
<u>MAINTENANCE</u>			
Rehabilitation - Lanet clinic	-	-	283,908.00
Dumping site	209,500.00	-	-
School environment club	33,333.00	-	-
Construction of classrooms	1,235,030.70	-	-
Repairs & Maintenance	283,907.95	-	-
Establishment of tree nurseries	-	-	91,000.00
	1,761,771.65	-	374,908.00
TOTAL EXPENDITURE	3,110,107.90	-	1,403,300.00

MUNICIPAL COUNCIL OF NAKURU

HABITAT

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
<u>EXPENDITURE</u>			
<u>OPERATION</u>			
Casual wages	-	-	82,000.00
Travelling and subsistence	-	-	83,768.00
Renewal of passport	-	-	2,040.00
Cultural event	-	-	125,000.00
Travelling abroad	-	-	547,275.00
Insurance	-	-	39,690.00
Purchase of camera	-	-	33,500.00
Purchase of mobile phone	-	-	2,080.00
Waste management congress	-	-	80,500.00
Bank charges	-	-	3,000.00
	-	-	<u>998,853.00</u>
<u>MAINTENANCE</u>			
Construction of classroom - Rhoda estate	-	-	114,586.00
Construction of water kiosk	-	-	106,960.00
	-	-	<u>221,646.00</u>
TOTAL EXPENDITURE	-	-	<u><u>1,220,499.00</u></u>

MUNICIPAL COUNCIL OF NAKURU
WATER FUND COMMITTEE BALANCE SHEET
AS AT 30TH JUNE, 2007

	2006/2007 <u>Kshs.</u>	2005/2006 <u>Kshs.</u>
<u>FIXED ASSETS</u>		
Capital outlay	-	66,495,340.00
Other long term outlay	-	17,494,320.00
	<u>-</u>	<u>83,989,660.00</u>
<u>CURRENT ASSETS</u>		
Stock in hand	-	810,000.00
Sundry debtors	-	24,000,000.00
Deferred charges	-	331,880.00
Expense account	-	3,959,831.00
	<u>-</u>	<u>29,101,711.00</u>
	<u>-</u>	<u>113,091,371.00</u>
<u>LONG TERM LIABILITIES</u>		
	<u>-</u>	<u>83,989,660.00</u>
<u>CURRENT LIABILITIES</u>		
Deposits received	-	2,590,120.00
Creditors	-	24,750,180.00
GRF account	-	1,761,411.00
	<u>-</u>	<u>29,101,711.00</u>
<u>OTHER BALANCES</u>		
Capital discharged	-	66,539,840.00
	<u>-</u>	<u>113,091,371.00</u>

The department was transferred to another entity as per Water Act which was amended in 2002.

MUNICIPAL COUNCIL OF NAKURU
MUNICIPAL WATER FUND CAPITAL ACCOUNT
AS AT 30TH JUNE, 2007

	2006/2007 <u>Kshs.</u>	2005/2006 <u>Kshs.</u>
<u>DESCRIPTION</u>		
Meru Scheme	-	814,480.00
Water filtration plant	-	196,760.00
Feeding water works	-	37,120.00
Supplementary 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 extension	-	110,840.00
Mwea water supply	-	6,163,280.00
Water reticulation	-	3,658,240.00
Nyeri reservoir	-	1,019,020.00
Nyeri Meru	-	3,203,440.00
Motor vehicles	-	42,049,040.00
Water metres	-	220,940.00
Extension of water mains	-	1,428,500.00
Mummani pumping installation	-	270,560.00
Kibatini bore hole	-	15,955,540.00
	<hr/>	<hr/>
	-	83,989,660.00
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The assets were transferred to Nawassco as per Water Act of 2002.

MUNICIPAL COUNCIL OF NAKURU
HOUSING FUND COMMITTEE BALANCE SHEET
AS AT 30TH JUNE, 2007

	2006/2007 <u>Kshs.</u>	2005/2006 <u>Kshs.</u>
<u>FIXED ASSETS</u>		
Capital outlay	938,520,000.00	938,520,000.00
<u>CURRENT ASSETS</u>		
Debtors-Rent	49,948,690.00	113,315,111.00
Debtor MCN GRF	9,806,555.00	9,806,555.00
	<u>59,755,245.00</u>	<u>123,121,666.00</u>
<u>CURRENT LIABILITIES</u>		
Expense	-	62,078,032.00
Tenants deposits	76,160.00	76,160.00
Sundry creditors	8,240,000.00	8,240,000.00
LPFT	2,540,000.00	2,540,000.00
	<u>10,856,160.00</u>	<u>72,934,192.00</u>
Net current asset	<u>70,611,405.00</u>	<u>50,187,474.00</u>
Net assets	<u><u>1,009,131,405.00</u></u>	<u><u>988,707,474.00</u></u>
<u>REPRESENTED BY</u>		
General Reserve Fund	966,343,485.00	967,631,874.00
Long Term Loan	21,075,600.00	21,075,600.00
	<u>987,419,085.00</u>	<u>988,707,474.00</u>

MUNICIPAL COUNCIL OF NAKURU
HOUSING DEPARTMENT REVENUE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE, 2007

	2005/2006 Actual Kshs.	2006/2007 Budget Kshs.	2006/2007 Actual Kshs.
INCOME			
House rent	6,260,550.00	9,922,712.00	9,682,308.00
Total income	6,260,550.00	9,922,712.00	9,682,308.00
EXPENDITURE			
Personnel			
001 Salaries & wages	5,832,892.00	6,470,875.00	6,148,240.00
002 Superannuation fund	72,134.00	70,740.00	181,395.00
003 Provident fund/N.S.S.F.	204,551.00	145,898.00	324,912.00
006 House allowance	2,867,500.00	4,084,500.00	3,945,750.00
Motor/bicycle allowance	16,500.00	46,500.00	17,250.00
007 Leave allowance	111,380.00	258,835.00	266,380.00
009 Dirty allowance	66,450.00	93,000.00	74,400.00
Arrears	8,896.00	-	-
Acting/special duty allowance	14,115.00	-	-
	9,194,418.00	11,170,348.00	10,958,327.00
Operations			
005 Uniform	-	223,080.00	-
013 Electricity	106,672.00	34,100.00	-
046 Printing and stationery	80.00	-	-
015 Rates and insurance	-	60,000.00	-
026 Equipment	2,900.00	17,100.00	5,500.00
028 Insecticide (convenience)	-	11,400.00	-
019 Repair and construction	53,170.00	120,680.00	-
	162,822.00	466,360.00	5,500.00
MAINTENANCE			
011 Building	273,260.00	1,128,813.00	6,405.00
012 Grounds	-	19,700.00	465.00
014 Electricity and toilet renovation	-	471,200.00	-
076 Toilet repair	20,000.00	-	-
RCTCO - Council estate rehabilitation	-	9,180,000.00	-
	293,260.00	10,799,713.00	6,870.00
Total expenditure	9,650,500.00	22,436,421.00	10,970,697.00
Surplus/(Deficit) for the year	(3,389,950.00)	(12,513,709.00)	(1,288,389.00)

MUNICIPAL COUNCIL OF NAKURU
WATER SUPPLY DEPARTMENT

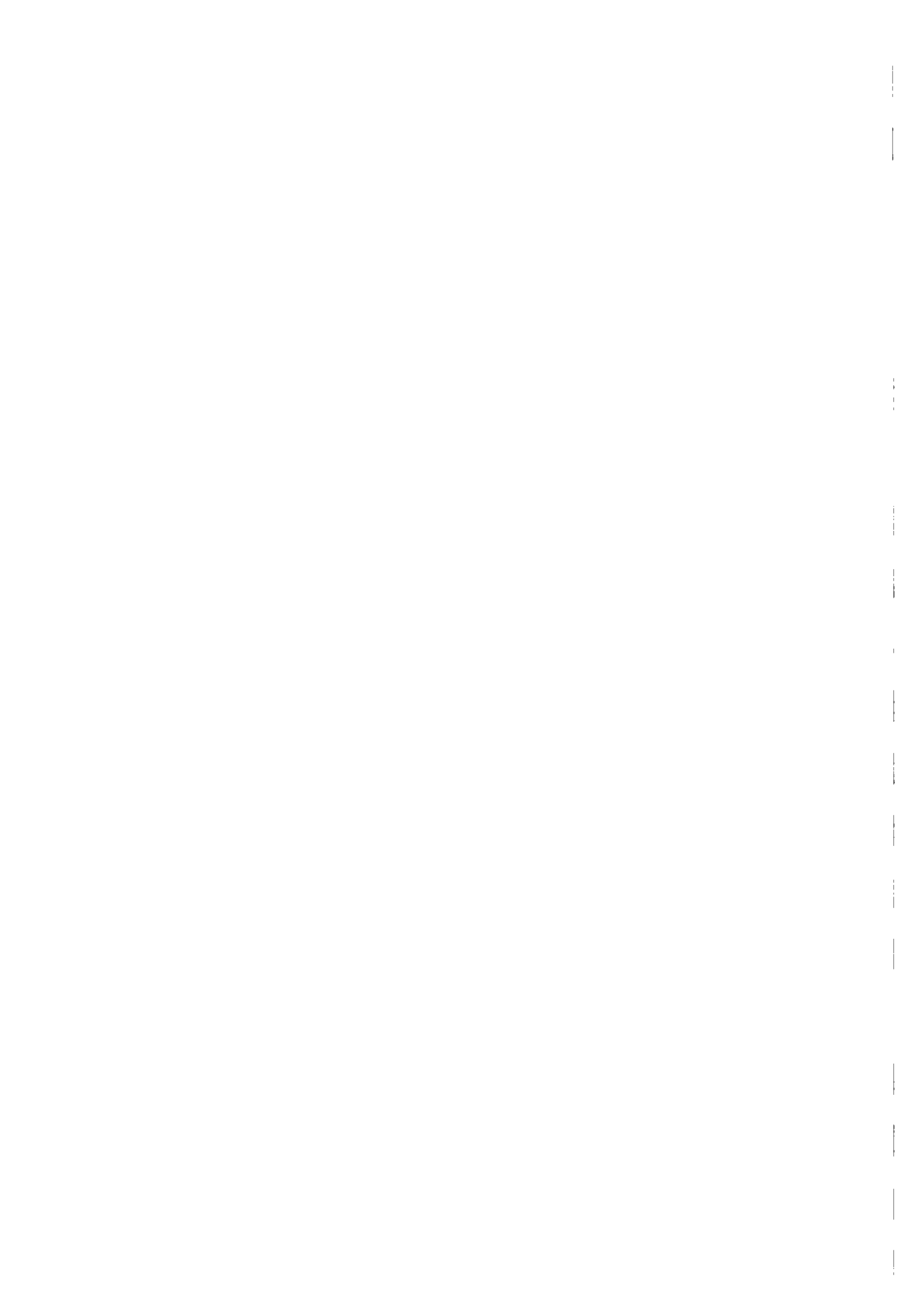
	2005/2006 Actual Kshs.	2006/2007 Actual Kshs.
<u>Debt resolution plan</u>		
WATER GO	16,001,873.00	-
WATER P&LC	7,070,312.00	2,500,000.00
WATER S. S. F.	11,638,186.00	7,321,097.00
WATER A.Y.E.	8,058,430.00	-
WATER H.I.F.	5,615,869.00	5,508,710.00
Telkom (K) Limited	300,000.00	300,081.00
David Mburu Kamau	4,269,788.00	-
Funds transfers	16,200,000.00	-
Mkombozi self help group	337,740.00	-
Tupendane sacco	3,459,059.00	4,549,552.00
Udwati Co-op. Soc. Ltd.	658,269.00	-
Insurance compensation	450,000.00	-
Salary arrears	9,062,864.00	4,497,533.00
WATER AP - Trust	4,638,366.00	15,393,928.00
Tupendane Housing	359,200.00	385,667.00
WATER LGWU	-	300,000.00
Valuation draft 2005	-	3,040,000.00
Legal fee	-	3,858,800.00
	<u>88,119,956.00</u>	<u>47,655,368.00</u>
<u>Capital projects</u>		
Computalisation	1,866,813.00	877,800.00
Purchase of fire engine	260,000.00	-
Construction of toilet	3,139,865.00	-
Construction of bondeni maternity theatre	276,109.00	2,182,292.00
Electricity installation	1,212,872.00	-
Construction of parking shed	533,336.00	-
Bondeni hospital development design	550,000.00	-
Purchase of safe	719,200.00	-
Construction of mayor's office	177,520.00	-
Laifoms installation	-	39,900.00
Construction of lanet maternity	-	1,192,371.00
Purchase of Toyota pick-up and prado	-	6,399,294.00
Purchase of plots	-	1,740,000.00
Construction of Baruti dispensary	-	213,438.00
Construction of classrooms	-	577,164.00
	<u>8,735,715.00</u>	<u>13,222,259.00</u>
Total expenditure	<u>122,651,134.00</u>	<u>86,006,458.00</u>
Surplus/(deficit)	(29,102,218.00)	47,122,772.00
Balance brought forward	<u>36,385,191.00</u>	<u>7,282,973.00</u>
Balance carried forward	<u>7,282,973.00</u>	<u>54,405,745.00</u>

MUNICIPAL COUNCIL OF NAKURU
ANNUAL BALANCE SHEET

	2006/2007 <u>Kshs.</u>	2005/2006 <u>Kshs.</u>
<u>FIXED ASSETS</u>		
Capital outlay	3,780,000.00	3,780,000.00
Long-term outlay	<u>3,925,854.00</u>	<u>5,209,680.00</u>
	<u>7,705,854.00</u>	<u>8,989,680.00</u>
 <u>CURRENT ASSETS</u>		
Debtor - GRF	14,143,398.00	13,240,751.00
Bank balance	<u>-</u>	<u>9,219,384.00</u>
	<u>14,143,398.00</u>	<u>22,460,135.00</u>
	<u>21,849,252.00</u>	<u>31,449,815.00</u>
 <u>REPRESENTED BY</u> <u>EQUITY AND LIABILITIES</u>		
Capital and reserves		
Revenue account	<u>14,990,642.00</u>	<u>27,942,865.00</u>
 <u>CURRENT LIABILITIES</u>		
Overdrawn account	366,443.00	-
LATF	3,435,217.00	-
Government grant applied	<u>3,056,950.00</u>	<u>3,506,950.00</u>
	<u>6,858,610.00</u>	<u>3,506,950.00</u>
 TOTAL EQUITY AND LIABILITIES	 <u>21,849,252.00</u>	 <u>31,449,815.00</u>

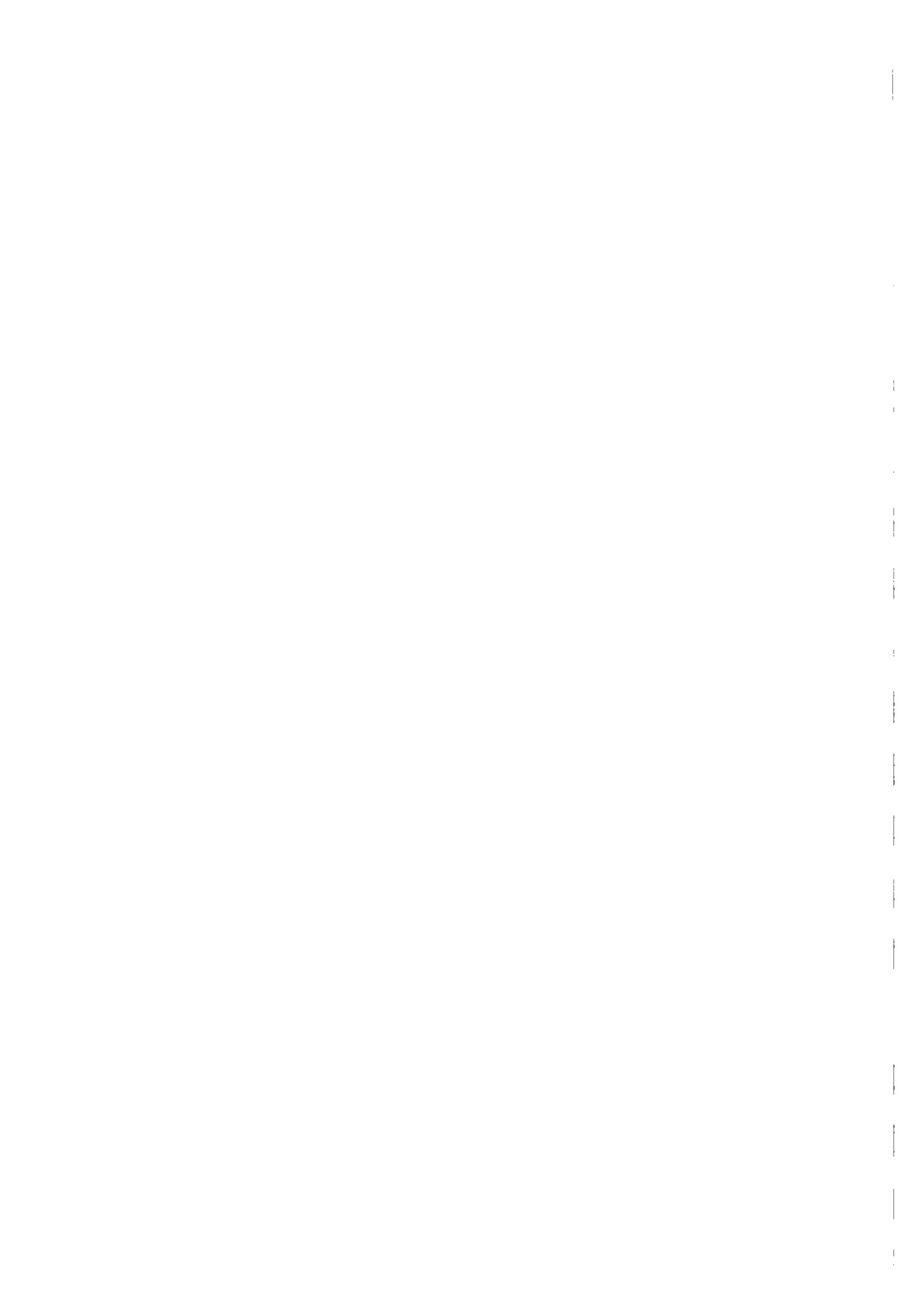
MUNICIPAL COUNCIL OF NAKURU
LOCAL GOVERNMENT REVENUE ACCOUNT

	2005/2006 Actual Kshs.	2006/2007 Actual Kshs.
<u>INCOME</u>		
Receipts	15,997,293.00	10,943,230.00
Total income	<u>15,997,293.00</u>	<u>10,943,230.00</u>
<u>EXPENDITURE</u>		
<u>Personnel</u>		
Casual wages	1,051,435.00	412,680.00
	<u>1,051,435.00</u>	<u>412,680.00</u>
<u>Operations</u>		
Motor vehicle expenses	3,054,265.00	2,197,511.00
Bank charges	16,620.00	58,067.00
Interest	887,358.00	-
Fuel and oils	882,542.00	-
Subsistence	149,986.00	62,020.00
Total operations	<u>4,990,771.00</u>	<u>2,317,598.00</u>
<u>Maintenance</u>		
Road maintenance	14,681,007.00	14,686,808.00
Funds transfer	203,171.00	-
Building of culvert	1,544,280.00	278,750.00
Computer networking	285,958.00	-
Storm water drain	7,135,384.00	6,199,617.00
Sub total	<u>23,849,800.00</u>	<u>21,165,175.00</u>
Total expenditure	<u>29,892,006.00</u>	<u>23,895,453.00</u>
Surplus/(Deficit)	(13,894,713.00)	(12,952,223.00)
Balance brought forward	<u>41,837,578.25</u>	<u>27,942,865.25</u>
Balance carried forward	<u>27,942,865.25</u>	<u>14,990,642.25</u>



MUNICIPAL COUNCIL OF NAKURU
SERVICE CHARGE BALANCE SHEET
AS AT 30TH JUNE, 2007

	2006/2007 <u>Kshs.</u>	2005/2006 <u>Kshs.</u>
<u>CURRENT ASSETS</u>		
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>
 <u>REPRESENTED BY</u>		
Revenue account	<u>33,237,880.00</u>	<u>33,237,880.00</u>



MUNICIPAL COUNCIL OF NAKURU
FINANCIAL STATEMENT FUND BALANCE SHEET
AS AT 30TH JUNE, 2007

	2006/2007 <u>Kshs.</u>	2005/2006 <u>Kshs.</u>
<u>CURRENT ASSETS</u>		
Accounting officers	200,000.00	200,000.00
Municipal Council of Nakuru	<u>4,605,071.00</u>	<u>4,605,071.00</u>
	<u>4,805,071.00</u>	<u>4,805,071.00</u>
<u>CURRENT LIABILITIES</u>		
Creditors	<u>2,799,560.00</u>	<u>2,824,697.90</u>
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 DEFERRED CHARGES STATEMENT
AS AT 30TH JUNE, 2007

	2006/2007 <u>Kshs.</u>	2005/2006 <u>Kshs.</u>
Capital discharged	36,014,485.00	36,014,485.00
Reserve	19,469,700.00	19,469,700.00
Loans redeemed	<u>55,484,185.00</u>	<u>55,484,185.00</u>

MUNICIPAL COUNCIL OF NAKURU

NOTES TO THE ACCOUNTS CONTD.

1. ACCOUNTING POLICIES

1.1. ACCRUALS OF INCOME AND EXPENDITURE

1.1.1. REVENUES

Plots rents and rates outstanding at the end of the year should be accrued as delaying debtors. In accordance with the prudence principle, the figure for delaying debtors is "reversed out" of the balance sheet by the contra entry "delaying debtors control account" before determining the net worth of the authority.

1.1.2. EMPLOYEES

Salary arrears should be accrued as delayed creditors. No accruals are made for paid leave Entitlement not taken, as this is considered not material from year to year.

1.1.3. STATUTORY AND OTHER DEDUCTIONS

Unremitted statutory and other deductions should be accrued as delayed creditors.

1.1.4. SUPPLIES AND SERVICES

Material invoices for supplies and service received during the year but not yet paid Should be accrued as creditors within current liabilities.

MUNICIPAL COUNCIL OF NAKURU
NOTES TO THE ACCOUNTS

	2006/2007	2005/2006
	<u>Kshs.</u>	<u>Kshs.</u>
<u>2. DEBTORS</u>		
Other debtors	-	5,055,563.00
Road charges	-	9,432,538.17
Market stall	4,350,750.00	7,224,399.00
Ground rent	16,316,704.04	-
Councilors advances	638,429.80	875,729.80
Staff invoices	57,958.00	243,316.20
Salary advances	5,034,333.35	1,378,984.80
Property rates, land rates, including penalties	198,580,124.70	215,760,496.20
Rates owed by parastatals	17,678,624.20	-
Contribution in lieu of rate	40,098,442.65	-
Plot rents	28,549,819.25	27,266,544.30
Unsurendered imprest	4,450,498.00	-
K.P.L.C. deposit	-	10,000.00
Rent arrears	-	113,315,111.00
	<u>315,755,683.99</u>	<u>380,562,682.47</u>
<u>3. DEFERRED CHARGES</u>		
Balance brought forward	409,680.00	409,680.00
<u>Less</u> Water fund transferred	<u>(331,880.00)</u>	<u>-</u>
Balance carried forward	77,800.00	409,680.00
<u>4. DEFERRED INCOME</u>		
Deferred income	<u>251,695,879.00</u>	<u>251,695,879.00</u>
Non moving account which require investigation and action taken.		
<u>5. CASH AND BANK BALANCES</u>		
Cash in hand	434,608.00	1,458,866.50
K.C.B. - Mayor X-mas	7,789.00	8,654.00
NBK - Rosa	3,432,400.00	36,356.20
NBK - Habitat	392,910.00	760,046.10
Co-op. - Bishop	3,123,007.00	6,130.00
Co-op. - Lien	16,093,521.00	20,288,415.00
NBK - North South	731,493.00	-
Co-op. - LARM	-	7,634,346.35
K.C.B. - LARM	-	1,585,037.45
Family Bank	-	2,062,011.60
NBK - LATF	-	6,120,957.35
Co-op. - Gold fish	-	6,699,700.00
Fixed deposits - Family Bank	10,000,000.00	5,000,000.00
" " - N. B. K.	6,496,421.00	-
	<u>40,712,149.00</u>	<u>51,660,520.55</u>

MUNICIPAL COUNCIL OF NAKURU
NOTES TO THE ACCOUNTS

	2006/2007 <u>Kshs.</u>	2005/2006 <u>Kshs.</u>
<u>6. REVENUE ACCOUNT</u>		
Balance brought forward	1,108,449,087.00	1,216,439,837.00
Prior year adjustment	919,112.00	(218,149.00)
Surplus/(deficit) for the year	<u>(13,445,001.00)</u>	<u>(107,772,601.00)</u>
Balance carried forward	<u>1,095,923,198.00</u>	<u>1,108,449,087.00</u>
<u>7. CAPITAL DISCHARGED</u>		
Balance brought forward	125,528,005.00	125,528,005.00
<u>Less</u> water fund transferred	<u>(66,539,840.00)</u>	<u>-</u>
Balance carried forward	<u>58,988,165.00</u>	<u>125,528,005.00</u>
<u>8. OTHERS FUNDS</u>		
General reserve fund	1,152,609,533.60	1,152,609,533.60
Capital fund	881,700.00	881,700.00
Unapplied capital receipts	1,592,500.00	1,592,500.00
Store and labour charges	59,100.00	59,100.00
Non-moving accounts which require investigation and action taken.		
<u>9. LONG TERM LOAN</u>	<u>104,281,268.00</u>	<u>104,281,268.00</u>
Non-moving account which require investigation and action taken.		
<u>10. OVERDRAWN ACCOUNTS</u>		
Co-op. Bank	-	7,083,327.00
Co-op - General fund	35,888,984.00	3,048,547.00
NBK - General fund	19,410,912.00	4,544,675.00
Family Bank	1,573,940.00	-
Co-op - LARM	366,443.00	-
NBK - Urban	573.00	-
NBK - LATF	<u>1,634,759.00</u>	<u>-</u>
	<u>58,875,611.00</u>	<u>14,676,549.00</u>
<u>11. DEPOSITS AND PROVISIONS</u>		
Deposits	2,666,280.00	2,666,280.00
Provisions	17,522,980.00	17,522,980.00
Non-moving accounts which require investigation and action taken		
<u>12. LOAN - CO-OP.</u>		
Principal	2,083,323.00	-
Arrears	<u>416,667.00</u>	<u>-</u>
	<u>2,499,990.00</u>	<u>-</u>