

Republic of Kenya



Kenya National
Audit Office



REPORT

OF

**THE CONTROLLER
AND AUDITOR GENERAL**

ON

**THE ABSTRACTS OF
ACCOUNTS OF THE TOWN
COUNCIL OF KILIFI
FOR THE
YEAR
ENDED
30 JUNE 2007**

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KENYA NATIONAL AUDIT OFFICE

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

The attached Abstracts of Accounts of the Town Council of Kilifi which comprise the Consolidated Balance Sheet as at 30 June 2007, Income and Expenditure Statement for the year then ended and other explanatory notes have been audited under my direction in accordance with the provisions of 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 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 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 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 assessment of the

risks of a 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 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 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 yet prepared and submitted for audit Abstracts of Accounts from inception in 1991 to the year ended 30 June 1994. The Council therefore continues to be in breach of the law. In the absence of audited and certified Accounts for 1993/1994 and prior years, the source and accuracy of the opening balances for the 1994/1995 Accounts as at 01 July 1994 and for the subsequent years, including 2006/2007, could not be confirmed.
- (ii) The Council's accounting records and imprest registers were poorly and inadequately maintained. Further, no Cash Flow Statement was prepared as required by the International Public Sector Accounting Standards (IPSAS).

In view of the issues discussed above, it has not been possible to confirm the accuracy of the Abstracts of Accounts as at 30 June 2007.

3.2 Fixed Assets

- (i) The Fixed Assets balance increased by Kshs.12,228,591.40 from Kshs.45,830,159.70 as at 30 June 2006 to Kshs.58,058,751.10 as at 30 June 2007. However, the Council did not maintain a Fixed

Assets Register during the year. Further, ownership documents for its assets (except for three (3) motor vehicles) and valuation reports were not produced for audit review. In the circumstances, it has not been possible to confirm the existence, ownership, security, location and accuracy of the fixed assets balance stated at Kshs.58,058,751.10 in the Consolidated Balance Sheet as at 30 June 2007.

- (ii) As previously reported, the logbook for motor vehicle registration number KWE 399 worth Kshs.435,000.00 was used as security to secure a personal loan from a bank by a former Town Clerk. The bank was however placed under receivership but the log book was not returned to the Council and no reason has been given for the anomaly. Further, logbooks for a tractor registration number KTJ 324 and two trailers were not produced for audit review. Under the circumstances, it has similarly not been possible to confirm the existence and ownership of the vehicle, tractor and trailers.

3.3 Renewals Funds

Section 219 of the Local Government Act, Cap 265 requires the Council to create and set aside adequate renewals funds for the entire or partial replacement of some or all of its assets, which, owing to depreciation or other cause, will require at some future date to be replaced. During the year, the Council did not create and set aside renewals funds as required. It also did not provide for depreciation in the Accounts. In the circumstances, the Council was in breach of the law. It has not been explained how the Council intends to finance the replacement of its assets, in future, in the absence of renewals funds.

3.4 Investments - Mariakani Milk Scheme

Included in the Fixed Assets balance of Kshs.58,058,751.10 is an amount of Kshs.2,000,000.00 in respect of investment in shares in Mariakani Milk Scheme. However, and as previously reported, the Council did not maintain an Investments Register and Share Certificates for the investment. Consequently, it has not been possible to confirm the status of the investment of Kshs.2,000,000.00 as at 30 June 2007.

3.5 Cash and Bank Balances

The Cash and Bank balance decreased from Kshs.13,773,149.55 as at 30 June 2006 to Kshs.9,942,131.85 as at 30 June 2007. However, bank reconciliation statements were not prepared and submitted for audit. The Council did not also conduct the required annual boards of survey to ascertain the cash on hand and other securities as at 30 June 2007. Further, it was noted that between July and November 2006, underbankings totalling to Kshs.1,288,458.00 were recorded and no reasons were provided for failure to bank the money. In view of the above, the accuracy of the Cash and Bank balance of Kshs.9,942,131.85 as at 30 June 2007 could not be confirmed.

3.6 Debtors and Prepayments

The Debtors and Prepayments balance increased from Kshs.20,086,527.95 as at 30 June 2006 to Kshs.25,321,891.50 as at 30 June 2007. However, and despite the increasing trend, no provision was made in the Accounts for bad and doubtful debts. Further, the Council maintained two sets of debtors' ledgers which contained different figures in respect of debtors. In the circumstances, it has not been possible to verify the accuracy of the Debtors and Prepayments balance of Kshs.25,321,891.50 reflected in the Accounts.

3.7 Creditors and Accruals

The Creditors and Accruals balance decreased from Kshs.5,031,187.30 as at 30 June 2006 to Kshs.4,595,900.00 as at 30 June 2007. However, the creditors control records were poorly and inadequately maintained. In the circumstances, the accuracy of the Creditors and Accruals balance of Kshs.4,595,900.00 as at 30 June 2007 could not be confirmed.

3.8 Capital Discharged

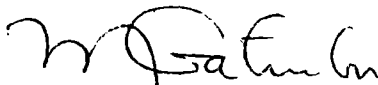
The Capital Discharged balance stood at Kshs.58,058,751.10 as at 30 June 2007 compared to Kshs.45,830,159.70 as at 30 June 2006. However, no change statement was prepared to support the movement of the balance during the year. Consequently, the accuracy of the Capital Discharged balance of Kshs.58,058,751.10 as at 30 June 2007 could not be ascertained.

3.9 Fund Balance

The Fund balance stood at Kshs.30,668,123.35 as at 30 June 2007 compared to Kshs.28,828,490.20 as at 30 June 2006. However, no change statement was prepared to support the changes during the year and as in the previous instance, the accuracy of the Fund balance of Kshs.30,668,123.35 as at 30 June 2007 could not be confirmed.

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 and are in order; the Abstracts of Accounts present a true and fair view of the financial position of the Council as at 30 June 2007; and, the Accounts comply with the Local Government Act, Cap 265.

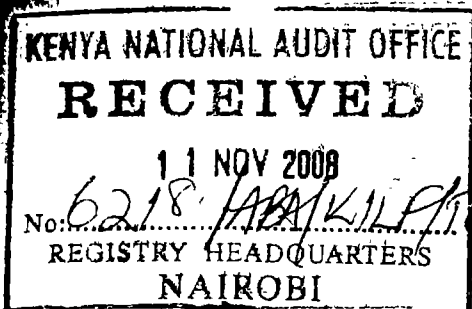


A. S. M. Gatumbu

CONTROLLER AND AUDITOR GENERAL

Nairobi

29 July 2009



TOWN COUNCIL OF KILIFI

TELEPHONE: 0417522536
TELE/FAX: 0417522381
When replying please quote

P.O. BOX 519
KILIFI, KENYA

Our Ref. KFI/TC/FIN/29/VOL.11/7

Date. 13th October, 2008

The Director of Audit (LG 1)
The Kenya National Audit Office
Controller and Auditor General

RE: AMENDED COPIES OF ABSTRACTS OF ACCOUNTS FY 2006/07

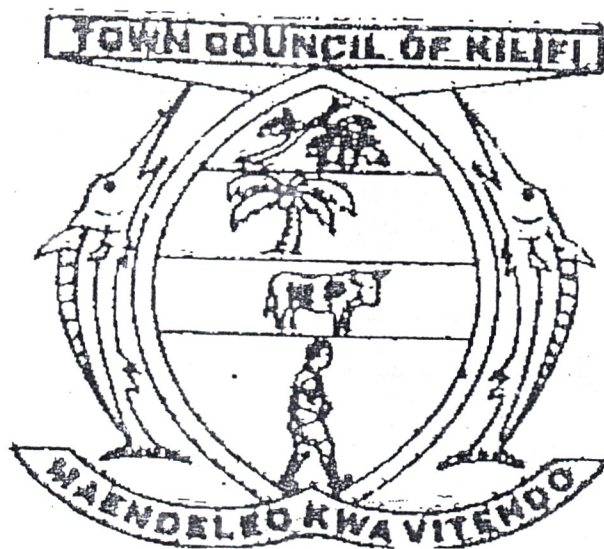
As per your request on the Abstracts of accounts for the financial year ending 30th June, 2007, herewith are copies of the six signed copies of the amended copies of the same.

W M JILANI
TOWN CLERK

/bsc

CC The Assistant Director of Audit
MOMBASA (L)

TOWN COUNCIL OF KILIFI



ABSTRACTS OF ACCOUNTS FOR
THE YEAR ENDED
30TH JUNE 2007

TOWN COUNCIL OF KILIFI

ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2007

TREASURER'S REPORT

1.1.INTRODUCTION

The accounts presented relate to the financial year 2006/07 which commenced from 1st July 2006 and ended on the 30th June, 2007.

1.2.REPONSIBITLY OF THE VARIOUS DEPARTMENT

The Council's operations continued to be effected through the five departments and eight section as follows:-

- 1) Clerks Department
- 2) Treasurers Department
- 3) Civic Department
- 4) Works Department
- 5) Community Development Department
- 6) RevneueSection
- 7) Bus Park Section
- 8) Quarry Secation
- 9) Kilifi Market
- 10) Kibaoni Market
- 11) Conservancy Section
- 12) Land Rating Section
- 13) Local Authority Transfer Fund Section

MAIN FEATURES IN THE ACCOUNTS

These accounts are presented in a detailed format which is necessary to enable the management of the council and other stake holders to understand and interpret them easily and hence facilitate improvement of the future financial management of the council.

The revenue accounts and summaries thereof have been prepared to incorporate the following features:-

The income and expenditure for the previous year for comparison and gauging of performance. The figures of approved income and expenditure for comparison of targets and hence facilitate improvement of future budgetary process.



The summary revenue accounts which incorporate the costs on personnel, operations and maintenance.

It also portrays the surplus/deficit for the year and the fund balances brought forward and the balance carried forward to the subsequent financial years.

The revenue allotment in respect of LATF portrays LATF and RML income and expenditure for the previous and the current financial year's as:-

- 1) Personnel
- 2) Operations
- 3) Maintenance
- 4) Debt Resolution
- 5) Capital Projects
- 6) The NET Surplus/Deficit for the year

1.3. BALANCE SHEET

There has been prepared only one consolidated Balance Sheet comprising GRF and LATF accounts.

1.5 FUND BALANCES

The financial position of the council during the year under review shows an aggregate Surplus of kshs1, 839,632.00.

TOWN COUNCIL OF KILIFI
P. O. BOX 519

Signed.....
DATE..... 4/6/08
TOWN TREASURER

Date:.....

**TOWN COUNCIL OF KILIFI
CONSOLIDATED BALANCE SHEET
AS AT 30TH JUNE 2007**

	NOTES	2005/2006	2006/2007
		KSHS	KSHS
FIXED ASSETS			
land & Buildings	1	35,866,211.70	47,989,803.00
Motor Vehicles	2	5,161,500.00	5,161,500.00
Furniture & Fittings	3.1	1,072,595.00	1,177,595.00
Office Equipment & Tools	3.2	1,729,853.00	1,729,853.10
Mariakani Milk Scheme	3.3	2,000,000.00	2,000,000.00
TOTAL FIXED ASSETS		45,830,159.70	58,058,751.10
CURRENT ASSETS			
Cash in Hand		246,164.60	-
Cash at Bank	4.2	13,526,984.95	9,942,131.85
Debtors & Prepayments	4.1	20,086,527.95	25,321,891.50
		33,859,677.50	35,264,023.35
TOTAL CURRENT ASSETS			
Creditors & Prepayments	5	5,031,187.30	4,595,900.00
NET CURRENT ASSETS		28,828,490.20	30,668,123.35
		74,658,649.90	88,726,874.45
FINANCED BY			
Capital Discharged	6	45,830,159.70	58,058,751.10
Fund Balance	CRA	28,828,490.20	30,668,123.35
		74,658,649.90	88,726,874.45

TOWN COUNCIL OF KILIFI

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DATE _____

TOWN COUNCIL OF KILIFI

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DATE _____

7/6/08

**TOWN COUNCIL OF KILIFI
GENERAL RATE BALANCE SHEET
AS AT 30TH JUNE 2007**

	2005/2006	2006/2007
FIXED ASSETS	KSHS	KSHS
land & Buildings	20,315,000.00	20,315,000.00
Motor Vehicles	3,621,500.00	2,247,076.00
Furniture & Fittings	1,072,595.00	1,072,595.00
Office Equipment & Tools	696,560.00	696,560.00
Mariakani Milk Scheme	2,000,000.00	2,000,000.00
TOTAL FIXED ASSETS	27,705,655.00	27,705,655.00
CURRENT ASSETS		
Cash in Hand	246,164.00	-
Cash at Bank	2,353,776.50	2,481,994.85
Debtors & Prepayments	20,086,527.95	25,321,891.00
	22,686,468.45	27,803,885.85
TOTAL CURRENT ASSETS		
Creditors & Prepayments	5,031,187.30	4,595,900.00
LATF		3,550,440.00
NET CURRENT ASSETS	17,655,281.15	19,657,545.85
	45,360,936.15	47,363,200.85
FINANCED BY		
Capital Discharged	27,705,655.00	27,705,655.00
Fund Balance	17,655,281.75	19,657,545.85
	45,360,936.75	47,363,200.85
CLERK	TREASURER.....	
DATE		

TOWN COUNCIL OF KILIFI
P. O. BOX 619
KILIFI
DATE 4/6/08

TOWN COUNCIL OF KILIFI
P. O. BOX 619
KILIFI
DATE 4/6/08

**TOWN COUNCIL OF KILIFI
LATF BALANCE SHEET
AS AT 30TH JUNE 2007**

	2005/2006	2006/2007
	KSHS	KSHS
FIXED ASSETS		
Land & Buildings	15,551,211.70	27,674,803.00
Motor Vehicles	1,540,000.00	1,540,000.00
Furniture & Fittings		105,000.00
Office Equipment & Tools	1,033,293.10	1,033,293.10
Mariakani Milk Scheme		
TOTAL FIXED ASSETS	18,124,504.80	30,353,096.10
CURRENT ASSETS		
Cash in Hand		
Cash at Bank	11,173,208.45	7,460,137.00
Debtors & Prepayments		3,550,440.00
	11,173,208.45	11,010,577.00
TOTAL CURRENT ASSETS		
Creditors & Prepayments		
LATF		
NET CURRENT ASSETS	11,173,208.45	11,010,577.00
	29,297,713.25	41,363,673.10
FINANCED BY		
Capital Discharged	18,124,504.80	30,353,096.10
Fund Balance	11,173,208.45	11,010,577.00
	29,297,713.25	41,363,673.10

TOWN COUNCIL OF KILIFI
P.O. BOX 519
KILIFI
DATE 4/6/08

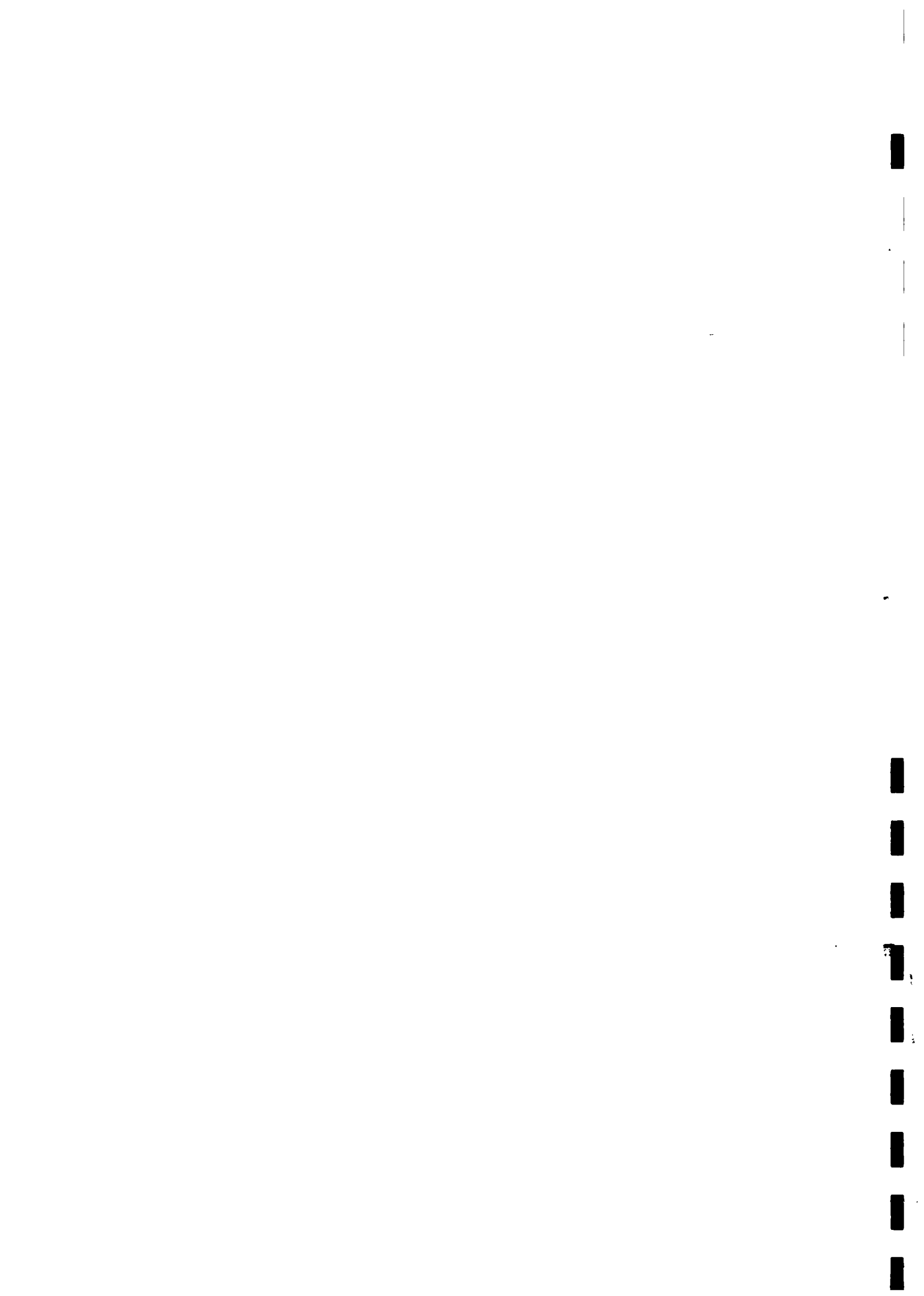
TOWN COUNCIL OF KILIFI
P.O. BOX 519
KILIFI
DATE 4/6/08

TOWN COUNCIL OF KILIFI
 ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
 INCOME AND EXPENDITURE

DEPARTMENTAL SUMMARY

VOTE	DEPARTMENT	PERSONEL	OPERATIONS	MAINTNENANCE	TOTAL EXPENDITURE	INCOMES	NET SURPLUS/ DEFICIT
1B	CLERKS	2,247,076.00	1,111,234.80	577,560.00	3,935,870.80	232,900.00	-3,702,970.80
1C	TREASURERS	2,839,762.00	1,893,201.00	315,598.00	5,048,561.00	1,109,371.00	-3,939,190.00
1D	CIVIC	2,194,178.00	1,191,839.00	0.00	3,386,017.00	0.00	-3,386,017.00
1E	WORKS	1,344,437.00	416,928.00	1,813.60	1,763,178.60	606,100.00	-1,157,078.60
2A	COMMUNITY	3,016,845.00	204,308.00	22,850.00	3,244,003.00	880,008.00	-2,363,995.00
4A	REVENUE	782,781.00	216,646.00	5,750.00	1,005,177.00	11,462,030.30	10,456,853.30
4B	BUJS.PARK	510,362.00	79,078.90	200.00	589,640.90	2,308,970.00	1,719,329.10
5A	QUARRIES	1,161,246.00	40,420.00	0.00	1,201,666.00	8,116,937.00	6,915,271.00
6A	KILIFI MARKETS	709,422.00	59,767.00	76,454.00	845,643.00	1,069,315.00	223,672.00
6D	KIBAONI MARKET	1,117,828.00	130,782.00	42,150.00	1,290,760.00	585,705.00	-705,055.00
13A	CONSERVANCY	2,962,967.00	160,625.00	204,522.00	3,328,114.00	886,230.00	-2,441,884.00
	TOTAL	18,886,904.00	5,504,829.70	1,246,897.60	25,638,631.30	27,257,566.30	1,618,935.00
	LATF	290,121.00	2,613,127.20	1,077,533.70	3,980,781.90	25,711,783.00	21,731,001.10
	DFBT RESOLUTION				9,665,040.00		-9,665,040.00
	CAPITAL PROJECTS				12,228,592.30		-12,228,592.30
	PRF						
	RMLE		209,962.60	4,280,528.80	4,490,491.40	4,600,000.00	109,508.60
	NET SURPLUS/DEFICIT		112,000.00	1,336,125.00	1,448,125.00	1,721,945.00	273,820.00

FUND BALANCE B/F	28,828,490.60
ADD: SURPLUS	1,839,632.40
FUND BALANCE C/F	30,668,123.00



TOWN COUNCIL OF KILIFI
ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
INCOME AND EXPENDITURE
CLERKS DEPARTMENT

VOTE	INCOME	ACTUALS 2005/06	APPROVED 2006/07	ACTUALS 2006/07
1B	CLERKS DEPARTMENT			
720	Rental of Offices	2,247,076.00	110,532.00	
726	Sale of Business Application Forms	174,150.00	151,294.00	232,900.00
756	General Grants			
781	50% Fine on Council By-Laws			
788	Sale of Council Minutes			
	TOTAL INCOME	2,421,226.00	261,826.00	232,900.00
	EXPENDITURE			
1B	PERSONNEL			
001	Salaries & Wages	692,020.00	1,083,060.00	968,475.00
002	Casula Wages	2,962,967.00	0.00	0.00
003	Concil Contri.NSSF	8,800.00	12,000.00	10,400.00
004	Councils Contri. PF	116,115.40	147,874.00	454,312.00
005	Council Contri SF	147,614.00	119,412.00	113,980.00
012	House Allowances	440,000.00	699,000.00	651,750.00
015	Leave Allowances	28,734.00	41,443.00	48,159.00
013	Acting Allowances	4,066.00	0.00	0.00
018	Salary Arrears		0.00	0.00
040	Miscellaneous Expenses		0.00	0.00
	SUB TOTAL		2,102,789.00	2,247,076.00
1B	OPERATIONS			
013	Overtime/Acting Allowawnces		40,000.00	45,033.00
014	Travelling & Subsistance Allowances		400,000.00	454,346.00
016	Training, Courses & Exams		50,000.00	50,000.00
017	ALGAK Expenses		42,700.00	47,500.00
031	Printing & Stationery Advertisement	228,534.00	140,000.00	135,203.80
032	Postage & Telephones	87,536.00	100,000.00	74,385.00
036	Legal Fees	758,088.00	200,000.00	29,400.00
037	Clothing & Uniforms	11,870.00	25,000.00	24,950.00
043	Electricity, Water & Conservancy	38,035.50	50,000.00	18,987.00
056	IJULA Expenses	3,000.00	0.00	0.00
052	Petrol, Oil & Tubes	194,480.00	200,000.00	180,160.00
053	Vehicle Insurance & License		20,000.00	51,270.00
	SUB TOTAL	1,321,543.50	1,267,700.00	1,111,234.80
1B	MAINTENANCE			
034	Insurance (Other than Vehicles)		100,000.00	95,198.00
044	Furniture & Fitings	26,020.00	40,000.00	32,200.00
051	Vehicle Repairs & Maintenance	157,549.20	150,000.00	118,492.00
003	Repairs & Maintenance of Machiens	88,128.00	230,000.00	331,670.00
	SUB TOTAL	271,697.20	520,000.00	577,560.00
	TOTAL EXPENDITURE		3,890,489.00	3,935,870.80

TOWN COUNCIL OF KILIFI
 ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
 INCOME AND EXPENDITURE
 TREASURERS DEPARTMENT

VOTE	INCOME	ACTUALS 2005/06	APPROVED 2006/07	ACTUALS 2006/07
1C	TREASURERS DEPARTMENT			
712	Interest from Investments	0	110,532.00	
786	Miscellaneous Income	214860	770,651.00	1,109,371.00
	TOTAL INCOME	214860	770,651.00	1,109,371.00
	EXPENDITURE			
1C	PERSONNEL			
001	Salaries & Wages	1,027,750.00	1,831,320.00	1,687,350.00
003	Casual Wages	17,690.00	0.00	0.00
003	Concil Contri. NSSF	2,962,967.00	24,000.00	17,800.00
004	Councils Contri. PF	35,193.00	275,837.00	186,311.00
005	Council Contri. SF	210,490.50	132,957.00	98,324.00
012	House Allowances	508,199.00	896,000.00	810,250.00
015	Leave Allowances	59,294.00	69,915.00	39,727.00
038	Salary Arrears	-	0.00	0.00
013	Others	51,614.00	0.00	0.00
	SUB TOTAL	4,873,197.50	3,230,029.00	2,839,762.00
1C	OPERATIONS			
013	Other Staff Allowances (OT)		80,000.00	139,197.00
014	Travelling & Subsistence Allowances	399,054.00	400,000.00	669,415.00
016	Training Courses & Exams	1,647.00	310,000.00	111,844.00
017	Travelling & Subsistence Allowances		42,700.00	7,500.00
031	Training Courses & Exams		400,000.00	708,655.00
032	ALGAK Expenses		50,000.00	58,502.00
034	Audit Fees		300,000.00	0.00
035	Bank Charges	2,900.00	80,000.00	5,000.00
037	Clothing & Uniforms	9,200.00	10,000.00	9,600.00
040	Miscellaneous Expenses		0.00	0.00
043	Electricity, Water & Conservancy	28,669.60	30,000.00	27,008.00
052	Petrol, Oils & Tyres	183,040.00	200,000.00	78,089.00
053	Vehicle Insurance & Licenses	-	100,000.00	78,391.00
054	Hire of Transport	-	0.00	0.00
073	Refunds Made	-	0.00	0.00
	TOTAL OPERATIONS	624,510.60	2,002,700.00	1,893,201.00
1C	MAINTENANCE			
	RENEWALS FUND			
061	Equipment, Tools & Materials	10,700.00	270,000.00	32,055.00
044	Furniture & Fittings	20,835.00	180,000.00	169,964.00
051	Vehicle Repairs & Maintenance	73,472.00	370,000.00	113,579.00
	TOTAL MAINTENANCE	105,007.00	820,000.00	315,598.00
	TOTAL EXPENDITURE		6,052,729.00	5,048,561.00

TOWN COUNCIL OF KILIFI
 ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
 INCOME AND EXPENDITURE
 CIVIC DEPARTMENT

VOTE	INCOME	ACTUALS 2005/06	APPROVED 2006/07	ACTUALS 2006/07
1D	CIVIC DEPARTMENT			
	PERSONNEL			
021	Chairman's Allowances	250,950.00	264,000.00	271,800.00
021A	V/Chairman's Allowances	233,500.00	240,000.00	220,000.00
021B	Committee Chairman's Allowances	513,000.00	684,000.00	670,378.00
022	Ordinary Councillors Allowances	646,300.00	864,000.00	1,032,000.00
	TOTAL PERSONNEL		2,052,000.00	2,194,178.00
1D	OPERATIONS			
025	Entertainment Allowance	2,962,967.00	200,000.00	288,081.00
026	Travelling & Subsistence Allowances	291,915.00	300,000.00	561,980.00
027	Purchase of Chairman's Gown		100,000.00	0.00
028	Seminars & Tours	448,650.00	50,000.00	22,218.00
029	Donations & Grants	30,000.00	100,000.00	82,560.00
030	Miscellaneous		0.00	0.00
043	Postage & Telephones	4,720.00	24,000.00	27,000.00
045	Rent for Office Wards	164,000.00	216,000.00	210,000.00
	TOTAL OPERATIONS	3,902,252.00	990,000.00	1,191,839.00
	TOTAL EXPENDITURE	3,902,252.00	1,980,000.00	3,386,017.00

TOWN COUNCIL OF KILIFI
 ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
 INCOME AND EXPENDITURE
 WORKS DEPARTMENT

VOTE	INCOME	ACTUALS 2006/06	APPROVED 2006/07	ACTUALS 2006/07
1E	WORKS DEPARTMENT			
783	Building Approval Fees	55,555.00	97,712.00	66,500.00
784	Plan alteration Fees	31,500.00	77,275.00	4,000.00
785	Buidling Inspection Fees	247,000.00	79,805.00	308,500.00
786	Building Occupation Permits	545,000.00	88,550.00	83,000.00
787	Building Permits	53,000.00	94,600.00	86,100.00
788	Plan Checking Fees		76,000.00	58,000.00
	TOTAL INCOME	932,055.00	513,942.00	606,100.00
	EXPENDITURE	2,962,967.00		
1E	PERSONNEL			
001	Salaries & Wages	960,666.00	907,500.00	913,380.00
002	Casual Wages		0.00	0.00
003	Concil Contri.NSSF	12,000.00	14,400.00	14,200.00
004	Councils Contri. PF	18,920.00	187,425.00	127,531.00
013	Council Contri. SF		0.00	0.00
012	House Allowances	186,000.00	342,000.00	270,000.00
015	Leave Allowances	14,534.00	0.00	19,326.00
017	Cycle Allowance		0.00	0.00
	TOTAL PERSONNEL	1,192,120.00	1,451,325.00	1,344,437.00
1E	OPERATIONS			
013	Travelling & Subsistance Allowances		0.00	10,780.00
014	Training Courses & Exams		400,000.00	171,983.00
016	ALGAK Expenses		50,000.00	0.00
031	Printing & Stationery Advertisement	10,867.50	140,000.00	28,595.00
032	Postage & Telephones	4,511.00	0.00	74,385.00
037	Clothing & Uniforms		30,000.00	24,300.00
081	Surveying of Council Markets		50,000.00	100,000.00
043	Electricity, Water & Conservancy	11,530.00	10,000.00	6,885.00
	TOTAL OPERATIONS	26,908.50	680,000.00	416,928.00
1E	MAINTENANCE			
	RENEWALS FUND			
044	Furniture & Fittings	750.00	50,000.00	1,813.60
061	Equipment, Tools & Marktes	26,860.00	60,000.00	0.00
	TOTAL MAINTENANCE	27,610.00	110,000.00	1,813.60
	TOTAL EXPENDITURE	1,246,638.50	2,241,325.00	1,763,178.60

**TOWN COUNCIL OF KILIFI
ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
INCOME AND EXPENDITURE
EDUCATION, HOUSING & SOCIAL SERVICES DEPARTMENT**

VOTE	INCOME	ACTUALS 2005/06	APPROVED 2006/07	ACTUALS 2006/07
2A	EDUCATION, HOUSING & SOCIAL SERVICES DEPARTMENT			
719	Nursery School Fees	205,000.00	267,168.00	237,100.00
712	House Rents	619,940.00	683,610.00	642,908.00
722	Hire of Stadium & Playing field	-	0.00	0.00
	TOTAL RECEIPTS		950,778.00	880,008.00
	EXPENDITURE			
2A	PERSONNEL			
001	Salaries & Wages	1,314,750.00	1,938,810.00	1,979,880.00
002	Casual Wages	-	0.00	0.00
003	Concil Contri. NSSF	33,600.00	32,400.00	32,600.00
004	Councils Contri. PF	43,760.00	398,669.00	221,171.00
005	Council Contri. SF	30,627.00	0.00	0.00
013	House Allowances	543,000.00	747,000.00	762,000.00
015	Leave Allowances	23,136.00	0.00	21,194.00
018	Salary Arrears	-	0.00	0.00
	TOTAL PERSONNEL	1,988,873.00	3,116,879.00	3,016,845.00
2A	OPERATIONS			
013	Overtime Allowances	-	100,000.00	0.00
014	Travelling & Subsistence Allowances	-	80,000.00	66,322.00
016	Training Courses & Exams	-	80,556.00	5,000.00
031	ALGAK Expenses	9,607.00	30,000.00	41,984.00
	Postage & Telephone	-	10,000.00	7,997.00
038	Laon Charges	-	0.00	0.00
081	Cont. to Kibarani School for the deaf	-	30,000.00	15,000.00
82	Cont. towards sports activities	-	20,000.00	9,005.00
084	National Day Celebrations Cont.	-	30,000.00	7,500.00
086	Cont. to Women in Development	15,000.00	60,000.00	51,500.00
	TOTAL OPERATIONS	24,607.00	440,556.00	204,308.00
2A	MAINTENANCE			
	Mainten. Of palying field	56,600.00	120,000.00	0.00
044	Furniture & Fittings	11,180.00	20,000.00	2,850.00
041	Maintenance of Council Houses	-	320,000.00	20,000.00
061	Equipment, tools & Materials	10,200.00	10,000.00	0.00
	TOTAL MAINTENANCE	77,980.00	470,000.00	22,850.00
	TOTAL EXPENDITURE	2,091,460.00	4,027,435.00	3,244,003.00

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TOWN COUNCIL OF KILIFI
 ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
 INCOME AND EXPENDITURE
 REVENUE SECTION

VOTE	INCOME		APPROVED 2006/07	ACTUALS 2006/07
4A	REVENUE SECTION			
19E - 7	Single Business Permits	3,080,369.00	2,957,262.00	3,872,114.00
17A - 7	Area Rates - Private Land		301,285.00	0.00
17A - 7	Area Rates - Government Land		0.00	0.00
17A - 7	Site Value Rates - Private Land		4,868,315.00	7,312,741.30
17A - 7	Contribution in lieu of rates - Govern.		1,404,806.00	0.00
17A - 7	Contribution in lieu of Rates - Parastals		1,960.00	10,475.00
17A - 7	Cont. in lieu of Rates - L. Authorities		0.00	0.00
17A - 7	Interest of Rates		1,000.00	0.00
17A - 7	Rates Clearance Certificates		88,723.00	120,000.00
17A - 7	Plot Sub - Divison Fees		52,000.00	130,200.00
17A - 7	Plot Transfer Fees		10,000.00	16,500.00
	TOTAL RECEIPTS	3,080,369.00	9,685,351.00	11,462,030.30
	EXPENDITURE			
013	PERSONNEL			
001	Salaries & Wages	293,280.00	464,640.00	464,640.00
002	Casual Wages	-	0.00	0.00
003	Concil' Contri. NSSF	4,400.00		4,200.00
004	Councils Contri. PF	11,030.00	35,001.00	19,415.00
005	Council Contri. SF	13,189.00	68,445.00	50,192.00
012	House Allowances		225,000.00	225,000.00
015	Travelling & Subsistence Allowances		17,114.00	19,334.00
	Training Courses & Exams	321,899.00	810,200.00	782,781.00
	ALGAK Expenses			
4A	OPERATIONS			
013	Overtime Allowances		15,000.00	19,981.00
014	Travelling & Subsistence Allowances	123,645.00	60,000.00	111,175.00
016	Training, Courses & Exams	3,840.00	20,000.00	2,500.00
031	Printing & Stationery Advertisement	136,982.50	90,000.00	65,420.00
037	Clothing & Uniforms		90,000.00	0.00
039	License Books	586,366.50	-	-
081	Cont. to Kibarani School for the deaf			
052	Petrol, Oil & Tyres	36,330.00	50,000.00	17,570.00
081	Refund of Licenses		0.00	0.00
086	Cont. to Women in Development		0.00	0.00
	Miscellaneous Expenses		0.00	0.00
	TOTAL OPERATIONS	887,164.00	325,000.00	216,646.00
4A	MAINTENANCE			
051	Repairs & Maintenance of Vehicles	-	40,000.00	5,750.00
	TOTAL MAINTENANCE	-	40,000.00	5,750.00
	TOTAL EXPENDITURE	1,209,063.00	1,175,200.00	1,005,177.00

TOWN COUNCIL OF KILIFI
 ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
 INCOME AND EXPENDITURE
 BUS PARK SECTION

VOTE	INGOME		APPROVED 2006/07	ACTUALS 2006/07
4B	BUS PARK SECTION			
75	Bus/Matatu Parking fees	2,843,610.00	2,405,742.00	2,308,970.00
	TOTAL RECEIPTS	2,843,610.00	2,405,742.00	2,308,970.00
4B	EXPENDITURE			
	PERSONNEL			
001	Salaries & Wages		331,680.00	331,680.00
002	Casual Wages		0.00	0.00
003	Council's Contri. to NSSF	6,600.00	7,200.00	7,000.00
004	Council's Contri. to P.F		70,002.00	31,992.00
005	Council's Contr. to SF		0.00	0.00
012	House Allowances	81,000.00	135,000.00	135,000.00
015	Leave Allowances	16,084.00	0.00	4,690.00
017	Cycle Allowances		0.00	0.00
018	Saalry Arrears		0.00	0.00
013	TOTAL PERSONNEL	103,684.00	543,882.00	510,362.00
4B	OPERATIONS			
013	Other Staff allwoances (OT)		0.00	0.00
014	Travelling Subs.Allwooces	12,170.00	15,000.00	30,150.00
016	Training, Courses & Exams		10,000.00	-
031	Printing, statioenry & Adverstisment	25,055.65	50,000.00	28,706.90
037	Travelling & Subsistance Allowances		12,000.00	3,200.00
039	Training Courses & Exams		25,000.00	17,022.00
	TOTAL OPERATIONS	37,225.65	112,000.00	79,078.90
4B	MAINTENANCE			
051	Repairs & Maintenance of Bus Park	-	10,000.00	200.00
	TOTAL MAINTENANCE	-	10,000.00	200.00
	TOTAL EXPEDNITURE	140,909.65	665,882.00	589,640.90

TOWN COUNCIL OF KILIFI
 ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
 INCOME AND EXPENDITURE
 QUARRY SECTION

VOTE	INCOME	ACTUALS 2005/06	APPROVED 2006/07	ACTUALS 2006/07
5A	QUARRY SECTION			
741	Quarry Fees	7,697,578.00	5,960,118.00	8,090,327.00
791	Cashewnuts/Copra Cess		3,292.00	2,268.00
792	Sisal Cess	28,156.85	60,317.00	24,342.25
793	Charcoal Cess		-	-
	TOTAL RECEIPTS		6,023,727.00	8,116,937.25
5A	EXPENDITURE			
	PERSONNEL			
001	Salaries & Wages	749,760.00	900,240.00	910,020.00
002	Casual Wages	-	-	-
003	Council's Contri.to NSSF	19,800.00	14,400.00	15,000.00
004	Council's Contri.to PF	22,712.00	186,345.00	92,778.00
005	Council's Contri.to SF			
012	House Allowances	321,000.00	342,000.00	96,000.00
013	Other Staff allowances	15,525.00		
015	Leave Allowances	11,246.00	36,012.00	47,448.00
017	Car & Cycle Allowances	1,800.00	12,600.00	
018	Salary Arrears		144,000.00	
	TOTAL PERSONNEL	1,141,843.00	1,635,597.00	1,161,246.00
	Travelling & Subsistence Allowances			
013	Training Courses & Exams		20,000.00	6,324.00
5A	TOTAL OPERATIONS		6,000.00	12,485.00
013	Training Courses & Exams		30,000.00	
031	Printing, Stationery & Advertisement	18,000.00	27,500.00	18,611.00
051	Clothing & Uniforms	26,000.00	30,000.00	3,000.00
052	Petrol, Oils & Tyres		10,000.00	
	TOTAL OPERATIONS	44,000.00	123,500.00	40,420.00
	TOTALEXPENDITURE	1,185,843.00	1,759,097.00	1,201,666.00

TOWN COUNCIL OF KILIFI
 ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
 INCOME AND EXPENDITURE
 KILIFI MARKET SECTION

VOTE	INCOME		APPROVED 2006/07	ACTUALS 2006/07
6A	KILIFI MARKET SECTION			
	INCOMES			
706	Stall Rents	524,020.00	435,718.00	235,955.80
707	Butcehr/Fish stall Rents	11,500.00	6,270.00	125,600.00
789	Market Fees	581,700.00	650,021.00	707,760.00
782	Slaughter Fees	-	-	-
	TOTAL RECEIPTS		1,092,009.00	1,069,315.80
	EXPENDITURE			
6A	PERSONNEL			
001	Slaries & Wages	339,600.00	442,080.00	442,080.00
002	Casual Wages	-	-	-
003	Council's Contri.to NSSF	12,000.00	9,600.00	10,200.00
004	Council's Contri.to PF	9,756.00	93,312.00	64,990.00
005	Council's Contri. To SF	-	-	-
012	House Allowances	150,000.00	180,000.00	180,000.00
013	Leave Allowances	4,139.00	17,684.00	12,152.00
017	Cycle Allowances	1,800.00	-	-
018	Salary Arrears	-	-	-
	TOTAL PERSONNEL	517,295.00	742,676.00	709,422.00
6A	OPERATIONS			
013	Travelling & Subsistance Allowances		5,000.00	5,775.00
014	Training Courses & Exams		20,000.00	875.00
031	TOTAL OPERATIONS	52,620.00	77,000.00	260.00
038	Loan Chrges	-	-	-
037	Clothing & uniforms	21,450.00	30,000.00	12,000.00
051	Electricity, Water & Conservancy	65,690.00	40,000.00	40,857.00
	TOTAL OEPRATIAONS	139,760.00	172,000.00	59,767.00
6A	MAINTENANCE			
041	Repairs & Maintenance of Markets	1,996.00	680,000.00	76,034.00
044	Furniture & Fittings	281,516.00	10,000.00	420.00
	TOTAL MAINTENANCE	283,512.00	690,000.00	76,454.00
	TOTAL EXPENDITURE	940,567.00	1,604,676.00	845,643.00

TOWN COUNCIL OF KILIFI
 ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
 INCOME AND EXPENDITURE
 KIBAONI MARKET SECTION

VOTE	INCOME		APPROVED 2006/07	ACTUALS 2006/07
6D	KIBAONI SECTION			
	INCOMES			
705	Stall Rents		-	-
789	Market Fees		339,550.00	585,705.00
	TOTAL RECEIPTS		339,550.00	585,705.00
	EXPENDITURE			
6D	PERSONNEL			
001	Salaries & Wages		725,880.00	754,740.00
002	Casual Wages		-	-
003	Council's Contri.to NSSF		14,400.00	14,000.00
004	Council's Contri.to PF		149,382.00	60,535.00
005	Council's Contri. To SF		-	-
012	House Allowances		270,000.00	270,000.00
015	Leave Allowances		29,034.00	18,553.00
012	Cycle Allowances		-	-
013	Salary Arrears		-	-
	TOTAL PERSONNEL		1,188,696.00	1,117,828.00
6A	OPERATIONS			
013	other staff Allowances (OT)		-	-
014	Travelling subs.Allowances		7,000.00	5,995.00
031	Travelling & Subsistance Allowances		15,000.00	-
038	Training Courses & Exams		-	77,000.00
037	TOTAL OPERATIONS		20,000.00	12,000.00
043	Electricity, Water & Conservancy		40,000.00	35,787.00
	TOTAL OEPRATIIONS		82,000.00	130,782.00
051				
6A	MAINTENANCE			
041	Repairs & Maintenance of Markets		50,000.00	42,150.00
044	Furniture & Fittings		2,000.00	-
	TOTAL MAINTENANCE		52,000.00	42,150.00
	TOTAL EXPENDITURE		1,322,696.00	1,290,760.00

TOWN COUNCIL OF KILIFI
 ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
 INCOME AND EXPENDITURE
 CONSERVANCY SECTION

VOTE	INCOME	ACTUALS 2005/06	APPROVED 2006/07	ACTUALS 2006/07
13A	CONSERVANCY SECTION			
	INCOMES			
726	Refuse Collection Fees	697,050.00	165,807.00	867,070.00
727	Burial Permits	14,800.00	91,785.00	15,200.00
728	Pounding Fees	-	-	2,060.00
729	Hire of Tractor	2,000.00	-	1,900.00
730	Plot Application FEES	-	-	-
	TOTAL RECEIPTS	713,850.00	257,592.00	886,230.00
	EXPENDITURE			
6D	PERSONNEL			
001	Salaries & Wages	556,800.00	1,063,500.00	1,122,300.00
002	Casual Wages	1,394,483.00	-	1,178,716.00
003	Council's Contri.to NSSF	24,000.00	26,400.00	26,200.00
004	Council's Contri.to PF	24,531.00	236,475.00	103,311.00
005	Council's Contri. To SF	-	-	-
012	House Allowances	300,000.00	513,000.00	513,000.00
015	Leave Allowances	-	42,542.00	19,440.00
017	Cycle Allowances	1,800.00	-	-
019	Dirty Allowances	1,800.00	1,800.00	-
018	Salary Arrears	-	-	-
	TOTAL PERSONNEL	2,303,414.00	1,883,717.00	2,962,967.00
6A	OPERATIONS			
13	Other Staff Allowances (O/T)		30,000.00	30,000.00
14	Travelling Subs. Allowances		30,000.00	30,090.00
013	Training ,Courses & Exams		20,000.00	1,000.00
031	Printing, Stationery & Advertisment		-	-
037	Clothing & uniforms	35,162.00	40,000.00	14,400.00
040	Miscellaneous Expenses		-	-
043	Electricity, Water & Conservancy	139,400.00	150,000.00	85,135.00
	TOTAL OEPRATIOANS	174,562.00	270,000.00	160,625.00
6A	MAINTENANCE			
044	Furniture & Fittings	-	-	1,770.00
051	Repairing& Maintenance of tractors	60,090.00	52,000.00	48,830.00
061	Equipment, Tools & Materials	101,376.00	150,000.00	70,800.00
051	Vehicle Spare Parts		20,000.00	47,430.00
056	Burial of Destitutes		-	5,250.00
053	Tractor Insurance		60,000.00	25,192.00
042	Maintenance of Cemenry		20,000.00	5,250.00
	TOTAL MAINTENANCE	161,466.00	302,000.00	204,522.00
	TOTAL EXPENDITURE	2,639,442.00	2,455,717.00	3,328,114.00

TOWN COUNCIL OF KILIFI
 ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
 INCOME AND EXPENDITURE SUMMARY

CODE	SUBJECT HEAD		ACTUALS 2006/07
	LATF REVENUE ACCOUNT		
	LATF Service account	16,768,555.00	16,768,555.00
	LATF Performance account	11,179,036.00	8,943,228.00
	Interest on Bank Savings A/C	-	-
	TOTAL INCOME	27,947,591.00	25,711,783.00
	EXPENDITURE		
	PERSONNEL		290,121.00
	OPERATIONS		
	Training of community	2,962,967.00	34,500.00
	Training of Staff	370,000.00	82,000.00
	Bursaries	900,000.00	900,000.00
	Provision for Destitute Children	300,000.00	-
	Lasdap Expense for Staff	300,000.00	890,805.00
	Petrol, Oil And Tyres	200,000.00	239,549.00
	Bank Charges	30,000.00	-
	Printing and Stationery	200,000.00	79,883.20
	ALGAK		368,390.00
	Mwandoro road		18,000.00
			2,613,127.20
	MAINTENANCE		
	Equipment, Tools and Materials	200,000.00	-
	OPERATIONS	200,000.00	-
	Other Staff Allowances (O/T)	350,000.00	357,748.00
	Travelling Subs. Allowances	600,000.00	243,285.70
	Repairs and Maintenance of Buildings	200,000.00	76,500.00
	Renewals Fund	600,000.00	400,000.00
			1,077,533.70
	Debt Resolution		
	NSSF		
	L.A. Provident Fund		
	L.A. Superfund	2,056,911.00	2,078,755.00
	NHIF	999,000.00	999,000.00
	Arrears	484,187.00	322,633.00
	Mrima	300,000.00	300,000.00
	Personal	155,802.00	217,901.00
	KLGWU		484,187.00
	PAYE		5,262,564.00
		3,995,900.00	9,665,040.00
	CAPITAL PROJECTS		
	Furniture and fittings	150,000.00	105,000.00
	Midzimitsano Water Tank	800,000.00	689,656.00
	Water Tanks (4)	500,000.00	377,400.00
	Vuma Primary	800,000.00	1,036,100.00
	Water Storage Tank Mikingirini	600,000.00	458,935.00
	Town Hall	2,800,000.00	152,400.00
	Strategic Plan	1,000,000.00	213,000.00
	Makonde Nursery School	500,000.00	389,180.00
	Mwakuhenga Primary school	500,000.00	-
	Tezo Dispensary	400,000.00	488,900.00
	Kwandani Primary	400,000.00	-
	Mnarani Dispensary	550,000.00	617,630.00
	Mudzongoloni road grading	800,000.00	-
	Kwandani Dispensary	400,000.00	920,000.00
	Mafumbiji Bridge	600,000.00	-
	Bus Park	3,600,000.00	4,099,145.00
	Motor Cycle	945,512.00	-
	Nursary Block Fencing		200,000.00
	Mtsanganyiko Water Project		668,191.00
	Mavueni Dispensary		709,456.00
	Kakanjuni Water Project		499,999.30
	Fishing Equipments		303,600.00
	Networking		320,000.00
		8,591,800.00	12,228,592.30
	TOTAL EXPENDITURE		25,874,414.20
	NET SURPLUS/DEFICIT		(162,631.20)



TOWN COUNCIL OF KILIFI
ABSTRACTS OF ACCOUNTS FOR FY 2006/2007
INCOME AND EXPENDITURE SUMMARY
ROAD MAINTENANCE LEVY FUND REVENUE ACCOUNT

CODE	SUBJECT HEAD	APPROVED 2006/07	ACTUALS 2006/07
	Kenya Roads Board	1,679,910.00	1,721,945.00
	TOTAL INCOME	1,679,910.00	1,721,945.00
	OPERATIONS		
R0000-0	Administration and General expences	187,000.00	112,000.00
	MAINTENANCE	187,000.00	112,000.00
UR1-01	Mudzongoloni centre	200,000.00	
UR2-02	Kiriba -Wangwani	232,000.00	211,520.00
URAI-01	Mtondia cetre	150,000.00	
JUF4-01	Toplife -Charimae	199,200.00	
JUF5-01	Kilifi Primary-Diamond club	200,000.00	
JUF6-01	K.K.B-1	162,000.00	
JUF7-01	K.KB-2	150,000.00	
JUF8-01	Mnarani mafumbini	199,710.00	230,957.00
	Baptist Church Diamond Road		89,200.00
	Kibaoni Kiwandani Road		182,528.00
	Kibaoni Primary Sparki Road		240,000.00
	Shaurimoyo Stage-Kadzinuni Primary School		181,920.00
	OPERATIONS		200,000.00
	TOTAL MAINTENANCE	1,492,910.00	1,336,125.00
	TOTAL EXPENDITURE	1,679,910.00	1,448,125.00
	NET SURPLUS/DEFICIT	1,679,910.00	273,820.00



TOWN COUNCIL OF KILIFI
ABSTRACTS OF ACCOUNTS FY 2006/07
FIXED ASSETS SCHEDULE

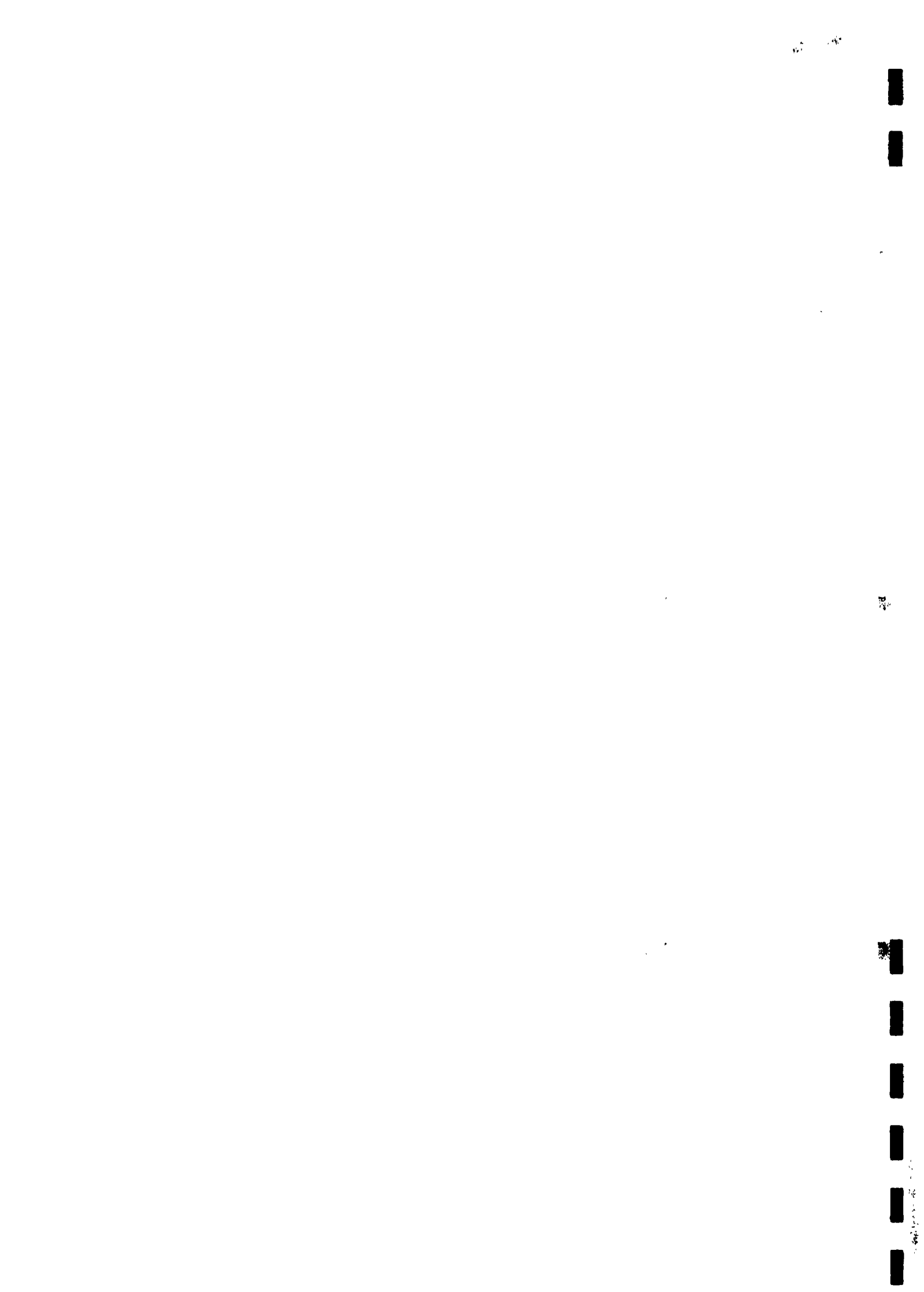
1.0 LAND AND BUILDINGS	Balance as at 30.06.06	Additions in the year	Balance as at 30.06.07
Town Hall offices	1,160,000.00		1,160,000.00
Office Block 1	270,000.00		270,000.00
Office Block 2	400,000.00		400,000.00
Small Hall	108,000.00		108,000.00
Nursery School Building	600,000.00		600,000.00
Produce Market (Oloitiptip)	5,000,000.00		5,000,000.00
Fish & Butcher market	500,000.00		500,000.00
Office & shops building complex	1,800,000.00		1,800,000.00
Fish market	200,000.00		200,000.00
Old Ngala 4 houses	1,800,000.00		1,800,000.00
Ngala Estate 18 houses	8,100,000.00		8,100,000.00
Old Slaughter House	400,000.00		400,000.00
Public Toilet	170,000.00		170,000.00
Bus park	10,931,559.70		10,931,559.70
Kibaoni open Air Market	1,605,000.00		1,605,000.00
Mnarani Water Project	199,500.00	617,630.00	817,130.00
Kiriba Water Project	299,901.00		299,901.00
Takaungu Water Project	594,006.00		594,006.00
Kibarani Water Project	600,250.00		600,250.00
Kiwandani Water Project	226,195.00		226,195.00
Mnarani Dispensary	347,300.00		347,300.00
Ngala Dispensary	275,000.00		275,000.00
Mavueni Dispensary	279,500.00		279,500.00
Midzimitsano Water Tank		709,456.00	709,456.00
Water Tanks (4)		689,656.00	689,656.00
Vuma Primary		377,400.00	377,400.00
Water Storage Tank Mikingirini		1,036,100.00	1,036,100.00
Town Hall		458,935.00	458,935.00
Strategic Plan		152,400.00	152,400.00
Makonde Nursery School		213,000.00	213,000.00
Tezo Dispensary		369,180.00	369,180.00
Kiwandani Dispensary		488,900.00	488,900.00
Bus Park		920,000.00	920,000.00
Nursery Block Fencing		4,099,145.00	4,099,145.00
Mtsanganyiko Water Project		200,000.00	200,000.00
Kakanjuni Water Project		668,191.00	668,191.00
Fishing Equipments		499,999.30	499,999.30
Networking		303,600.00	303,600.00
		320,000.00	320,000.00
2.0 MOTOR VEHICLES	35,866,211.70	12,123,592.30	47,989,804.00
Ford Tractor KTW 342 1981	280,000.00		280,000.00
Trailer B4872 1981	150,000.00		150,000.00
Saloon Car KWE 399 1991	435,000.00		435,000.00
Trailer 16734 1995	180,000.00		180,000.00
Massey Ferguson Tractor KAB 352Q	1,700,000.00		1,700,000.00
Trailer 2000	180,000.00		180,000.00
Pick-up KAB 169Q 2003	1,540,000.00		1,540,000.00
Tractor Tafe KAM 054T 2000	696,500.00		696,500.00
	5,161,500.00		5,161,500.00
3.0 FURNITURE & FITTINGS			
3.1 Furniture & Fittings	1,072,595.00	105,000.00	1,177,595.00
3.2 Office Equipment & Tools	1,729,853.10		1,729,853.10
3.3 Mariakani Milk Scheme	2,000,000.00		2,000,000.00



4



4.0. Current Assets			
4.1 Debtors			
Property Rates ✓	10,100,197.25		14,040,353.20
CILLOR ✓	4,512,278.70		5,916,778.70
Single Business Permits ✓	2,930,651.00		2,619,151.00
House Rents in Arrears ✓	358,484.00		84,300.00
Advances to Councillors & Staff ✓	2,030,483.00		2,436,274.00
Stall Rent: Butcher ✓	2,203.00		52,600.00
Stall Rent : Market	122,070.00		132,080.00
Rental offices	30,161.00		40,354.00
	20,086,527.95		25,321,890.90
4.2 Cash & Bank Balances			
(a) Cash in hand	246,164.60		-
	246,164.60		-
(b) Bank Balances			
PRF A/C No.03021071578			119,508.00
RMLF A/C No. 210971102	660,616.95		923,864.15
LATF A/C No. 210971016	11,173,208.45		7,460,137.35
RENEWALS A/C No. 11017028	904,017.55		1,307,730.40
GRF A/C No.21097119	789,142.00		56,652.40
RESERVE FUND ACCOUNT			74,239.50
Total:	13,526,984.95		9,942,131.80
5.0 Current Liabilities			
5.1 Sundry Creditors			
1. N.H.I.F	999,000.00		999,000.00
2 Superannuation Fund	2,200,599.00		2,056,911.00
3 Salary Arrears (staff)	484,187.00		300,000.00
4 Madzayo Mrima Advocates	300,000.00		
5 Suppliers/personal	1,047,401.00		
6 ART			
7 KLGWU			
8 Telkom (K) Ltd			484,187
9 N.W.C.F Pipeline Corp			
10 Madison Insurance			
11 Apex Valuers			
12 Juhudi Saeco Society Ltd			
14 John Chare Mwambire	0		0
15 Coast Development Co.	0		0
16 William Mosha	0		0
17 Medza & Housing Associates	0		0
18 Hussein Electronics	0		0
19 PF	0		0
20 PAYE	0		0
21 NSSF	0		0
L.S.Maita			
Audit Fees			155,802.00
	5,031,187.00		600,000.00
			4,595,900.00

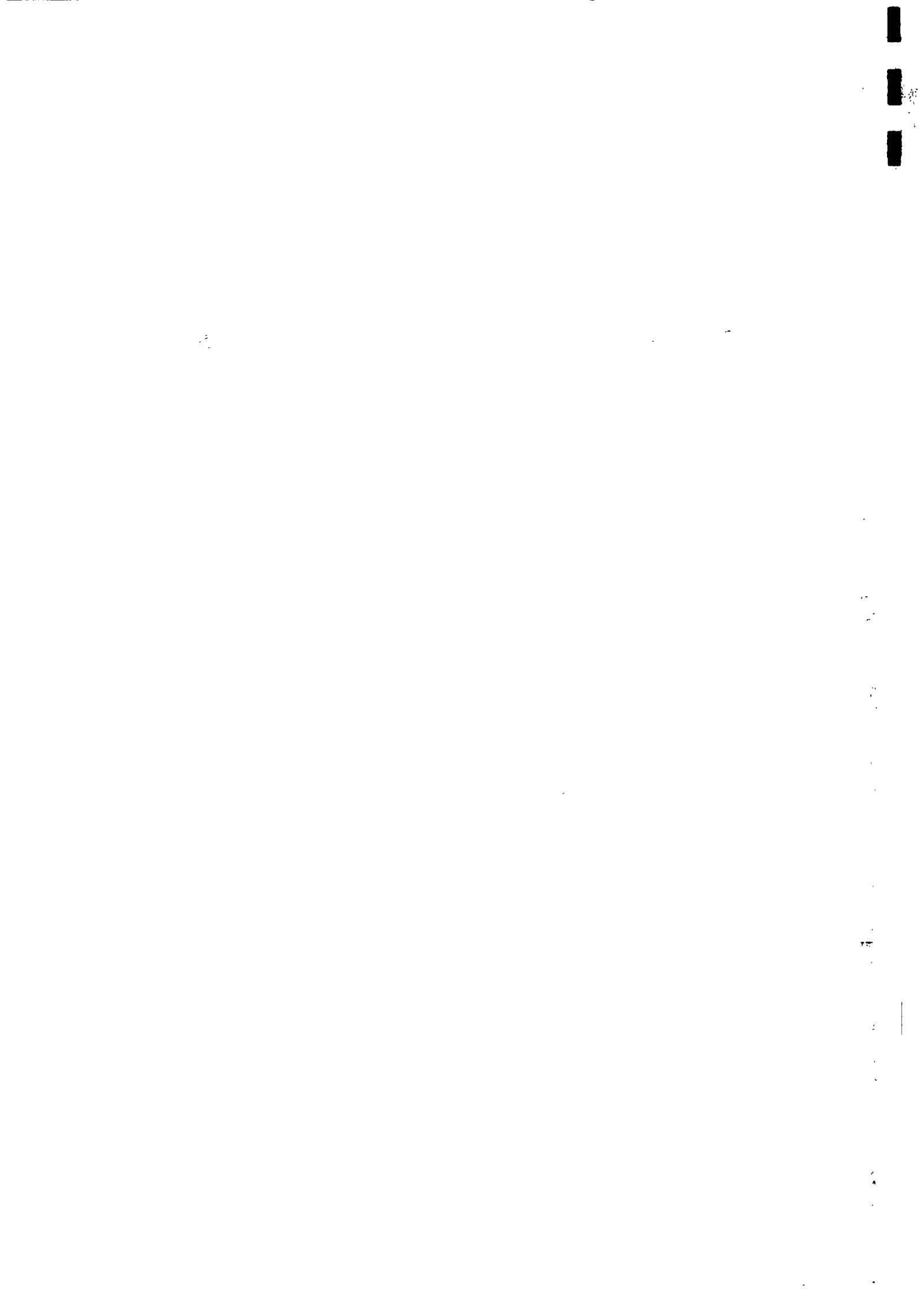


6.0 CAPITAL DISCHARGED

	Balance as at 30.06.06		Balance as at 30.06.07
LATF Contribution to Capital	18,124,499.80		30,353,096.10
Revenue Contribution to Capital	27,705,655.00		27,705,655.00
Total	45,830,154.80		58,058,751.10

Revenue Contribution to Capital	Balance as at 30.06.06		Balance as at 30.06.07
Town Hall offices	1,160,000.00		1,160,000.00
Office Block 1	270,000.00		270,000.00
Office Block 2	400,000.00		400,000.00
Small Hall	108,000.00		108,000.00
Nursery School Building	600,000.00		600,000.00
Produce Market (Oloitipit)	5,000,000.00		5,000,000.00
Fish & Butcher market	500,000.00		500,000.00
Fish market	200,000.00		200,000.00
Old Ngala 4 houses	1,800,000.00		1,800,000.00
Ngala Estate 18 houses	8,100,000.00		8,100,000.00
Old Slaughter House	400,000.00		400,000.00
Public Toilet	170,000.00		170,000.00
Ford Tractor KTW 342 1981	280,000.00		280,000.00
Trailer B4872 1981	150,000.00		150,000.00
Saloon Care KWE 399 1991	435,000.00		435,000.00
Trailer 16734 1995	180,000.00		180,000.00
3.3 (C) Furniture & Fittings	1,072,595.00		1,072,595.00
3.3 (d) Office Equipment & Tools	698,560.00		698,560.00
Mariakani Milk Scheme	2,000,000.00		2,000,000.00
Kibaoni open Air Market	1,605,000.00		1,605,000.00
Massey Ferguson Tractor KAB 352Q	1,700,000.00		1,700,000.00
Trailer 2000	180,000.00		180,000.00
Tractor Tafe KAM 054T 2000	696,500.00		696,500.00
	27,705,655.00		27,705,655.00

LATF Contribution to Capital	Balance as at 30.06.06		Balance as at 30.06.07
Office & shops building complex	1,800,000.00		1,800,000.00
Bus park	10,931,559.70		10,931,559.70
Mnarani Water Project	199,500.00		199,500.00
Kiriba Water Project	299,901.00		299,901.00
Takaungu Water Project	594,006.00		594,006.00
Kibarani Water Project	600,250.00		600,250.00
Kwandani Water Project	224,195.00		224,195.00
Mnarani Dispensary	347,300.00	617,630.00	964,930.00
Ngala Dispensary	275,000.00		275,000.00
Mavuani Dispensary	279,500.00	709,456.00	988,956.00
Pick-up KAB 169Q 2003	1,540,000.00		1,540,000.00
3.3 (d) Office Equipment & Tools	1,033,293.10		1,033,293.10
Midzimitsano Water Tank		689,656.00	689,656.00
Water Tanks (4)		377,400.00	377,400.00
Vuma Primary		1,036,100.00	1,036,100.00
Water Storage Tank Mikingirini		458,935.00	458,935.00
Town Hall		152,400.00	152,400.00
Strategic Plan		213,000.00	213,000.00
Makonde Nursery School		369,180.00	369,180.00
Tezo Dispensary		488,900.00	488,900.00
Kwandani Dispensary		920,000.00	920,000.00
Bus Park		4,099,145.00	4,099,145.00



Nursary Block Fencing		200,000.00	200,000.00
Mtsanganyiko Water Project		668,191.00	668,191.00
Kakanjuni Water Project		499,999.30	499,999.30
Fishing Equipments		303,600.00	303,600.00
Networking		320,000.00	320,000.00
Furniture & Fittings		105,000.00	105,000.00
	18,124,504.80	12,228,592.30	30,353,097.10

