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LOCAL AUTHORITIES TRANSFER FUND (LATF)

ANNUAL REPORT

FY 2004 - 2005

LOCAL AUTHORITIES TRANSFER FUND
(LATF)

ANNUAL REPORT

TABLE OF CONTENTS

Executive Summary ..... *i*

Message from the Chairman *1*

Message from the Officer Administering the Fund *2*

LATF Advisory Committee Members *3*

LATF Technical Secretariat Members *4*

1. Introduction *5*

2. LATF Structure and Allocation Criteria for FY 2004-2005: *6*

2.1 Basic LATF Structure **6**

2.2 LATF Distribution Criteria and Allocations for FY 2004-2005 ..... **6**

2.3 LATF Submission Penalties **8**

3. Local Authority FY 2004-2005 Budget Analysis *9*

3.1 Local Authority Revenues **9**

3.2 Local Authority Expenditures **12**

Local Authority Expenditures on Capital Projects **14**

3.3 Local Authority Debt FY 2004-2005 ..... **15**

3.4.1 Profile of Local Government Debt in Kenya 15

3.4.2 Contributions in Lieu of Rates (CILOR) 17

4. LATF Administration and Monitoring for FY 2004-2005 ..... *18*

4.1 Administration of the LATF **18**

4.2 Monitoring the Broader Objectives **19**

4.3 Monitoring and Support Activities funded through LATF Funds **20**

5. Way Forward *21*

Information Notes: *23*

Annex 1: LATF Allocations (FY 2004-2005) *24*

Annex 2: Financial Profile for each Local Authority *28*

Annex 3: IMPLEMENTED CAPITAL PROJECTS BY LOCAL AUTHORITIES (FY 2004-2005) *212*

Executive Summary

The Local Authorities Transfer Fund (LATF) was established through an Act of Parliament in 1998 to provide resources and incentives to enable local authorities to "supplement the financing of the services and facilities they are required to provide under the Local Government Act." (LATF Act Section 4).

LATF Regulation 11(2) further explains that LATF disbursements are made directly to authorities to be utilised by the authorities to improve service delivery to the public, to improve financial management and accountability and to reduce outstanding debts.

The LATF was initially capitalized with 2 percent of the national income tax during its first year of operation (FY 1999-2000) but has since been receiving 5 percent of the national income tax as stipulated by the LATF Act. The Fund distributed Ksh 1 billion in FY 1999-2000, Ksh 2.3 billion in FY 2000-2001, Ksh 3 billion in FY 2001-2002, KSh 3 billion in FY 2002-2003, Ksh 3.75 billion in FY 2003-2004 and Ksh 4.0 billion in FY 2004-2005 to all 175 LA(s) based on a simple and objective formula.

The LATF is administered in accordance with provisions contained in the LATF Act and Regulations. As a central-local transfer mechanism, the Fund is under the responsibility of the Minister for Finance and administered by the Permanent Secretary, Ministry of Local Government. An independent Advisory Committee, headed by the private sector, provides advice on the policies and operations of the fund.

The Fund operates in a transparent manner and regularly publishes reports in the newspapers on the allocation criteria and conditions, and planned and actual disbursements. In addition, the Fund publishes this Annual Report that summarizes the Fund operations and provides summary financial profile information on planned and actual revenues and recurrent and capital expenditures for all local authorities.

The LATF is structured as a general purpose ("block grant") to provide budget support to LA(s) to enable them to provide both facilities and services required under the Local Government Act. Local Authorities are given the discretion to allocate the LATF funds—and their own source revenues—through the annual budgetary process as stipulated in the Local Government Act (Cap 265) and related financial regulations. LATF monies and all other local own-source revenues are subject to all general budget and financial management conditions. Local authorities are accountable for the execution of their budgets, including the use of the LATF monies, subject to the guidelines under the Local Government Act.

The LATF allocation criteria are designed to ensure that funds are allocated in a predictable, transparent and fair manner. LATF funds in FY 2004-2005 were allocated based on the following published formula:

- A basic minimum lump sum of Ksh 1.5 million to all local authorities (6.6%)
- Sixty percent allocated on the relative population of each local authority (60%)
- The remaining allocated on relative urban population (33.4%).

To receive LATF funds, all LAs are required to submit budget estimates outlining how the LATF funds, in combination with the local own source revenues, are to be used. There were

three general stipulations for FY 2004-2005. The local budget must have allocated the equivalent of at least 50% of the LATF service delivery amount for capital projects (including maintenance of capital), and must not allocate more than 60% of the total budget on personnel (which includes consultants). In addition, LA(s) are required to pay all statutory charges within the year in which they are due.

Meeting these three conditions qualify the local authority to receive 60% of the allocated funds. The remaining 40% of the LATF funds is released when the LA meets five additional conditionalities as outlined in the LATF regulations. Specifically, LA(s) are required to submit a:

(1) **statement of receipts, payments, and balances** for FY 2002-2003,
(2) **statement of debtors and creditors** for FY 2002-2003 with an explanation of progress on meeting the debt reduction plan,
(3) **Abstract of Accounts** for FY 2002-2003 to be submitted to the Controller and Auditor General ready for audit,
(4) **Revenue Enhancement Plan** outlining how the LA was going to increase its revenue mobilization during FY 2005-2006 and
(5) **Local Authorities Service Delivery Action Plan (LASDAP)** documenting that the LA conducted a participatory planning process and identified a 3-year rolling programme of projects and activities linked to the budget of FY 2005-2006.

The Fund observes strict deadlines for the submission of all required documentation. In the event of late submissions, the LA is penalized. In FY 2004-2005, 18 LA(s) submitted their documents late, resulting in a loss of Ksh 31.95 million, about 0.8 percent of total LATF allocation. Practically the whole penalty (97.96%) was due to late submission of annual estimates by 15 local authorities. In accordance with the LATF Regulations, an individual report was sent to each LA and newspaper notices were published in The Daily Nation, The Standard and the Taifa Leo providing details of the LATF amounts and the various penalties for FY 2004-2005.

The Fund is successfully providing both additional resources and incentives to local authorities to improve their service delivery, participatory approach to governance, and financial management and accountability. The Fund has generated a steady flow of local level planning and financial information for policy analysis and monitoring purposes. Up to date abstracts of accounts are now available to the Controller and Auditor General for all local authorities. Debt reduction plans have been signed between LAs and their statutory creditors. Debts are now being repaid while debt control mechanisms for statutory creditors have been put in place through a system of "clearance letters." In addition, local authorities (LAs) are preparing annual revenue enhancement plans and are now consulting with their citizens through a participatory process (LASDAP) to identify local priorities which can be included in the council's annual budget.

As further discussed in the main report, the various LA submissions indicate a number of important findings:

- **Local authorities successfully completed their fourth year through a participatory planning approach known as the Local Authority Service Delivery Action Plan (LASDAP).** Although the LASDAPs prepared by different LAs vary in quality, in general they represent a new direction in mobilizing citizen input in the local level planning process. The challenge will be to sustain this participatory

approach, broaden and deepen the participation, and expand the role of the community into the design, implementation and monitoring of the local services and projects.

- **Local authorities are submitting planned and actual financial information on revenues and expenditures, including abstracts of accounts.** Some highlights suggest the following:

    - **Revenue estimates used in the budgets are substantially higher than the actual revenues collected.** These lead to deficit budgets in practice, forcing the postponement of planned services and projects, increasing salary arrears and other new debts and postponing implementation of the debt reduction plans. Recognizing the problem, the Ministry of Local Government from FY 2002-2003 is requiring LA(s) to submit budget with a revenue ceiling of actual revenues collected from previous years.

    - **Actual local revenues collected in FY 2004-2005 are higher than FY 2003-2004.** Property rates, the single business permit and cess revenues showed the highest annual increases. The increase in local own revenues is encouraging since it appears that the LATF monies are **not** discouraging LA(s) from improving own revenue collections. Continued improvement in own revenue collection is an essential prerequisite for strengthening the autonomy and accountability of LA(s).

    - **Local authorities spent about Ksh 1.56 billion on 2,927 capital projects in FY 2004-2005.** This was slightly more than the previous FY. As the report indicates, roads accounted for 8.87%, vehicles for 6.37%, Education for 7.56% and water for 5.95% of all capital expenditures. The recent introduction of the LASDAP process should assist all councils target their expenditures in a more responsive and accountable manner.

    - **Local authority debt, which continues to be a problem, decreased in FY 2004-2005 to 10.2 billion.** As the report indicates, many LA(s) are reducing their arrears, reporting that over Ksh 2.1 billion was paid in debt resolution during FY 2004-2005. Special provisions to deal with the larger LA(s) with structural debt problems will be needed.

    - **Contributions in Lieu of Rates (CILOR) continues to be a major obstacle to improving local financial management and budgeting.** To meet their legal tax obligation to local authorities, the central government owes about Ksh 400 million on an annual basis. LA(s) report that Ksh 270 million was received in FY 2004-2005, increasing the reported CILOR arrears owed by the central government to local authorities to an estimated Ksh 4.26 billion.

The monitoring of the LATF and local own revenue collections, expenditures and management is the responsibility of the local authority, with oversight control from the Ministry of Local Government and the Controller & Auditor General (C&AG). As a block grant, the LATF monies are included along with own revenues to be executed through the local budget. The responsibility and accountability for the formulation, execution and monitoring of the council budget is stipulated in the Local Government Act (CAP 265). The Ministry of Local Government approves the local budget and has the power to routinely

monitor and to conduct "Extraordinary Inspections" to deal with LA budget and performance related issues. The Local Government Act provides the power to take disciplinary action in cases of violations and non-compliance, including the application of surcharges, suspension, and dismissal. Similarly, the Controller & Auditor General has the powers to monitor the ongoing LA budget execution, issuing reports and instructions for corrective action as necessary. Local authority abstracts of accounts are subject to audit by the C&AG.

The LATF is now in its seventh year of operation, continuing to provide important revenues and incentives to enable LA(s) to improve service delivery, financial management and debt resolution. Through the various reforms linked to the LATF, local authorities are increasingly responding to the challenge to play a more active role in improved governance, service delivery, and poverty alleviation.

Message from the Chairman

The Local Authorities Transfer Fund (LATF) was established through LATF Act No 8/98 to enable local authorities to (1) improve service delivery, (2) improve financial management, and (3) reduce outstanding debts. Each year, the LATF receives five percent of the national income tax to be distributed to the all local authorities on an objective and transparent formula basis. In FY 2004-2005, the LATF distributed Ksh 4 billion in an objective, transparent and accountable manner.

As identified in the Poverty Reduction Strategy Paper (PRSP), the Local Authority Transfer Fund will strengthen the ability of local authorities to play a pivotal role in the fight against poverty. Local authorities are to combine these LATF monies with their own local revenues to implement those services and investments most needed at the local level in accordance with local budget priorities. Success will depend on the ability of the local authorities to effectively work with their communities to formulate, implement and monitor the local budget revenues and expenditures. Since FY 2001-2002, all councils are undertaking a participatory planning process to ensure that local community needs are more effectively identified, incorporated into the local annual budget, effectively implemented and transparently monitored.

LATF is in its 7th year of operation, having started disbursing monies in FY 1999-2000. As indicated in this Report, the LATF has enabled local authorities to identify and implement a number of small-scale service delivery and capital investment projects. In addition, LATF has generated a steady flow of financial information, on both planned and actual revenues and expenditures, which provide the basis for improving policy analysis, management and operations. Finally, LATF has provided a mechanism for ensuring that statutory debts do not further increase and for providing needed monies for reducing local debt.

On behalf of the LATF Advisory Committee, it continues to be our privilege to work closely with the Government on issues pertaining to the criteria, rules and procedures related to the disbursement and management of the LATF monies. It is our sincere hope that this LATF mechanism will continue to serve as an important catalyst to enable local authorities to finance the services and facilities they are required to provide under the Local Government Act in order to support the economic recovery of Kenya.

Julius Kibwage
Chairman
Advisory Committee
Local Authorities Transfer Fund

Message from the Officer Administering the Fund

The Government is implementing a series of reform initiatives through its Kenya Local Government Reform Programme to enable local authorities (LAs) to improve local authority service delivery, enhance governance and alleviate poverty. The ultimate objective is to develop more efficient, responsive and accountable local authorities.

The Local Authorities Transfer Fund (LATF) was developed as a mechanism to provide funds to Local Authorities to supplement the financing of the services and facilities which LA(s) are required to provide under the Local Government Act. The LATF is structured to provide both additional resources and strong incentives to LA(s) to improve local service delivery, financial management and accountability, and debt reduction.

The Local Authorities Transfer Fund Act was passed in 1998 and brought into effect in 1999. In FY 1999-2000, the Government distributed Ksh 1 billion to the 174 local authorities. In FY 2000-2001, the LATF distributed Ksh 2.3 billion while in FY 2001-2002 and in FY 2002-2003, the LATF distributed Ksh 3.0 billion, in FY 2003-2004 3.75 billion was distributed increasing to 4.0 billion in FY 2004-2005. In each of these years, the LATF monies were allocated in an objective, transparent and accountable manner. Each year, these LATF funds have been combined with local own source revenues to enable local authorities to deliver improved local services such as water supply, markets, roads, and health facilities, improved financial management and revenue mobilization and reduced local council debt.

In FY 2004-2005 LA(s) reported public expenditures of Ksh 13.28 billion, less than 5 percent of total public expenditures in Kenya. The Ksh 4 billion, which was disbursed through LATF, accounted for 30 percent of these expenditures. These important LATF resources are now supplementing existing local revenues to enable local authorities to meet the backlog in infrastructure and services and to provide proper operation and support maintenance of the existing infrastructure and services. In addition, the LATF through its performance conditionalities is providing incentives to improve financial management, revenue mobilization and service delivery.

To ensure that LATF objectives are met, the Government continues to monitor the allocation and distribution of the LATF monies to the councils. In addition, local authorities are increasingly incorporating citizen stakeholders into the local planning, implementation and monitoring process through the LASDAP process. Central level monitoring, in combination with local level citizen involvement in horizontal and bottom-up monitoring, will help to ensure that local authorities are being responsive to local needs and accountable for all local revenue and expenditure.

The LATF is now in its seventh year of operation. As the Officer Administering the Fund, I look forward to continuing to ensure that the Fund is administered in a transparent and accountable manner and to ensure that local authorities improve on service delivery, financial management, and governance—all objectives consistent with the Economic Recovery Strategy for Wealth and Employment Creation (2003-2007).

S.S. Boit, CBS
Permanent Secretary
Ministry of Local Government

LATF Advisory Committee Members

Chairman	Mr. Julius Kibwage Kenya Architectural Association
Officer Administering the Fund	Mr. S.S. Boit, CBS Permanent Secretary Ministry of Local Government
Private Sector Members:	Mr. Godfrey Karuri Association of Kenya Insurers
	Mr. John Odwora Institute of Chartered Public Accountants of Kenya
	Mr. Gerishon Konditi Federation of Kenya Employers
Ministry of Local Government Members	Chief Economist Ministry of Local Government
	Director, Local Government Inspectorate Ministry of Local Government
	Director, Urban Development Department. Ministry of Local Government
Ministry of Finance Members	Director of Fiscal and Monetary Affairs Ministry of Finance
	Director of Budgetary Supplies Ministry of Finance
	Accountant-General Ministry of Finance
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1. Introduction

The Local Authorities Transfer Fund (LATF) Act (No. 8/98) established a central-local revenue transfer mechanism to facilitate the disbursement of funds to local authorities "to supplement the financing of the services and facilities they are required to provide under the Local Government Act." (LATF Act, Article 4).

LATF Regulation 11(2) stipulates that the LATF disbursements are to be made directly to authorities to be utilised by the authorities to improve service delivery to the public, to improve financial management and accountability and to eliminate all outstanding debts within five years of the Act coming into operation.

The Local Authorities Transfer Fund Act was passed in 1998 and brought into effect on 10 June 1999. In September 1999, the LATF Regulations (Legal Notice No. 142) were issued by the Minister for Finance covering the appointment of the LATF Advisory Committee members, the criteria for disbursement of funds, and the reporting and record keeping obligations.

The LATF is administered in accordance with provisions contained in the LATF Act and Regulations. The Fund is under the responsibility of the Minister for Finance and administered by the Permanent Secretary, Ministry of Local Government. As stipulated in the LATF Act, the Minister for Finance established an independent LATF Advisory Committee that is chaired by the private sector with representatives from the private sector, Ministry of Local Government and the Ministry of Finance. This Advisory Committee is responsible for advising the Government on issues related to the criteria, rules and procedures related to the disbursement and management of the LATF monies.

The LATF was initially capitalized with 2 percent of the national income tax during its first year of operation (FY 1999-2000) but has since been receiving 5 percent of the national income tax as stipulated by the LATF Act. The Fund distributed Ksh 1 billion in FY 1999-2000, Ksh 2.3 billion in FY 2000-2001, Ksh 3 billion in FY 2001-2002, KSh 3 billion in FY 2002-2003, KSh 3.75 billion in FY 2003-2004 and Ksh 4 billion in FY 2004-2005 to all 175 LA(s) based on a simple and objective formula. In accordance with LATF Regulation 31, the LATF allocations each year were published in the newspaper to ensure transparency and public accountability.

The Fund operates in a transparent manner and regularly publishes reports in the newspapers on the allocation criteria and conditions, and planned and actual disbursements. In addition, the Fund publishes this Annual Report that summarizes the operations of the Fund and provides summary financial profile information on planned and actual revenues and expenditures for all local authorities.

The LATF is structured as a "block grant" (unconditional grant) to provide LA(s) with supplementary funds—which are combined with own-source revenues—to meet the LATF objectives. Local Authorities are given the discretion to allocate the LATF funds—and their own source revenues—through the annual budgetary process as stipulated in the Local Government Act (Cap 265) and related financial regulations. LATF monies and all other local own-source revenues are subject to all general budget and financial management conditions. Local authorities are accountable for the execution of their budgets, including the use of the LATF monies, subject to the guidelines under the Local Government Act.

The LATF is now in its 7th year of operation, successfully providing both additional resources and incentives to local authorities to improve their service delivery, participatory approach to governance, and financial management and accountability. The Fund has generated a steady flow of local level planning and financial information for policy analysis and monitoring purposes. Up to date abstracts of accounts are now available to the Controller and Auditor General for all local authorities. Debt reduction plans have been signed between LAs and their statutory creditors. Debts are now being repaid while debt control mechanisms for statutory creditors have been put in place through a system of "clearance letters." In addition, local authorities (LAs) are preparing annual revenue enhancement plans and are now consulting with their citizens through a participatory LASDAP process to identify local priorities which can be included in the council's annual budget.

2. LATF Structure and Allocation Criteria for FY 2004-2005:

2.1 Basic LATF Structure

The LATF is a mechanism to disburse 5% of the income tax monies to local authorities to supplement the financing of the services and facilities that they are required to provide under the Local Government Act. More specifically, the LATF monies are to enable Local Authorities to improve (1) local service delivery, (2) financial management and (3) debt resolution.

The LATF is structured to provide LA(s) with supplementary funds—which are combined with own-source revenues—to implement the expenditure priorities contained in the council budget—a budget passed by the full council and approved by the Minister for Local Government. These funds are a "block grant" available for general expenditures—**not** a categorical grant earmarked for any specific LA expenditures. Local Authorities are given the discretion to allocate the LATF funds—and their own source revenues—through the annual budgetary process as stipulated in the Local Government Act (Cap 265) and related financial regulations. Local Authorities are expected to produce one consolidated budget that includes both the LATF transfers, other central transfers such as the Road Maintenance Levy Fund, other external funding and local own source revenues. The use of LATF monies is subject to general budget and financial management conditions and not to specific project conditions. These conditions are discussed below.

As further explained below, these LATF funds are released to LA(s) based on the submission of a budget which meets certain conditions and based on the submission of required documents related to service delivery, financial management, and debt resolution. Once released, the LATF funds are to be used in accordance with the Local Government Act and relevant financial regulations. LA(s) are fully responsible and accountable for all revenue and expenditure decisions under their budgets.

2.2 LATF Distribution Criteria and Allocations for FY 2004-2005

The LATF allocation criteria are designed to ensure that funds are allocated in a predictable, transparent and fair manner. The allocation for FY 2004-2005 followed the LATF Regulations and included the following distribution criteria:

- A basic minimum lump sum of shillings one million and five hundred thousand (Ksh 1.5 million) was allocated to each local authority (6.56%)

- Sixty percent was allocated based on the relative population of each local authority (60%)
- The remaining was allocated based on the relative urban population of each local authority (30.73%).

The amount allocated for each local authority is divided into two basic components for LATF administrative purposes: the service delivery component and the performance component[1]. In FY 2002-2003, the service delivery component was equal to 60% of the total allocation while the performance component was equal to 40%. The LATF monies are divided into two accounts to differentiate the "release conditions." As explained below, the service delivery account monies are released based on the submission of an annual budget, which meets certain minimum conditions, and confirmation that all statutory payments have been made on a current basis. The performance account monies are released based on the submission of key financial and planning documents. All LATF funds (irregardless of the account) are considered general funds to be used in accordance with the approved local budget—not funds earmarked for a specific purpose.

To receive the LATF funds, all LAs are required to submit budget estimates explaining how the LATF funds, in combination with the local own source revenues, are to be used. There were three general stipulations for FY 2004-2005:[2]

- The local budget must have allocated the equivalent of at least 50% of the LATF service delivery amount for capital projects (including maintenance of capital), and
- The local budget must not allocate more than 60% of the total budget on personnel (which includes consultants).
- LA(s) are required to pay all statutory charges within the year in which they are due—beginning 1 July 2000.

Meeting these three budget conditions qualify the local authority to receive LATF funds. In FY 2004-2005, local authorities meeting these conditions alone were eligible to receive 60% of the allocated funds. The remaining 40% of the LATF funds was released when the LA met five additional conditionalities as outlined in the LATF regulations (Legal Notice. No. 22 dated 22nd April 2004 and Gazette Notice No. 3040, dated 23rd April 2004).

There were five performance conditionalities for FY 2004-2005. All LAs were required to submit by 30 September 2004:

1. A **statement of receipts, payments, and balances** for FY 2003-2004 (using Form 3 contained in the Regulations)
2. A **statement of debtors and creditors** for FY 2003-2004 (using Form 4 contained in the Regulations) with an explanation of progress on meeting the previously signed debt reduction plan.

In addition, all LA(s) were required to submit by 31 December 2004:

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[1] The LATF is divided into two basic accounts—the service delivery and the performance accounts. However, for FY 2000-2001, FY 2001-2002 and FY 2002-2003 only, the LATF provided for a transitional account which was to ensure that all LA(s) were not adversely affected by the abolishment of the Local Authorities Services Charge (LASC). This transition account was phased out from FY 2004-2005.

[2] From FY 2002-2003 onwards, the percentage on personnel must not exceed 60%.

3. An **Abstract of Accounts** for FY 2003-2004 to be submitted to the Controller and Auditor General ready for audit. Copies to be submitted to the Ministry of Local Government and the Ministry of Finance.

Lastly, all LA(s) were required to submit by 28th February 2005:

4. A **Revenue Enhancement Plan** outlining how the LA was going to increase its revenue mobilization during FY 2005-2006 (using the forms contained in MLG Circular 13/2000)

5. A **Local Authorities Service Delivery Action Plan (LASDAP)** documenting that the LA conducted a participatory planning process and identified a 3-year rolling programme of projects and activities—the first year to be incorporated into the FY 2005-2006 budget.

Please see Annex 1 for the FY 2004-2005 allocations by local authority as contained in Gazette Notice No. 3040, dated 23rd April 2004. These allocations were published in the Daily Nation, The Standard and The Taifa Leo newspapers in accordance with the LATF Regulation 31.

2.3 LATF Submission Penalties

In accordance with Legal Notice No 22 dated 22nd April 2004, LA(s), which submit their required documents after the stipulated deadline, incur a penalty. Submissions which are late by 1-30 days are eligible to receive only 85% of the LATF amounts related to the submission. Submissions which are late by 31-60 days are eligible to receive only 60% of the LATF amounts related to that submission. Submissions which are late by more than 60 days are not entitled to receive any of the LATF amounts related to that submission. Any funds not disbursed remain in the Fund and increase the total amount available to be disbursed in the subsequent year.

In FY 2004-2005, 18 LA(s) submitted their documents late, resulting in a loss of Ksh 31.95 million, about 0.8 percent of total LATF allocation. (See Table 1 for a summary of those penalized for late submissions. In accordance with the LATF Regulation 29, an individual report was sent to each LA providing details of the LATF amounts disbursed and an explanation of any penalties.

The Ministry of Local Government has annually conducted a special training program for those penalized LAs to determine the cause of the penalty, clarify the LATF submission requirements, build local capacity and encourage future compliance. This training included councillors and chief officers from each council, along with key officers from the Ministry of Local Government and the Provincial Local Government Office (PLGO).

TABLE 1: LOCAL AUTHORITIES PENALIZED FOR LATE LATF SUBMISSIONS (FY 2004-2005)

No	Local Authority Name	LATF Allocation FY 2004/2005	Penalty Amount
1	Bungoma County Council	57,215,566	5,149,400
2	Garissa County Council	27,125,161	325,501
3	Iten-Tambach Town Council	5,107,601	61,291
4	Kangundo Town Council	19,352,317	4,644,556
5	Kendu Bay Town Council	4,072,576	977,418
6	Laikipia County Council	20,647,687	1,858,290
7	Malindi Municipal Council	24,178,080	5,802,740
8	Mount Elgon County Council	14,063,226	1,265,689
9	Moyale County Council	9,298,689	836,881
10	Mti to Andei Town Council	4,570,443	54,845
11	Mw ingi Town Council	9,579,201	862,128
12	Ny eri County Council	48,568,687	4,371,181
13	T abaka Town Council	4,910,479	441,942
14	T aita / Taveta County Council	16,971,591	1,527,442
15	T rans Mara County Council	17,547,840	1,789,879
16	W ebuye Municipal Council	10,257,653	923,188
17	W ote Town Council	7,541,476	678,732
18	Yala Town Council	4,237,165	381,344
Total			**31,952,447.00**

Source: LATF Database 2005.

3. Local Authority FY 2004-2005 Budget Analysis

3.1 Local Authority Revenues

In FY 2004-2005, the Central Government allocated Ksh 4.0 billion to LA(s) through the Local Authorities Transfer Fund (LATF). LA(s) also planned to receive Ksh 362,698,111 through the Road Maintenance Levy Fund (RMLF), for a total from the central government of Ksh 4.3 billion. In addition, local authorities planned to mobilize Ksh 9.8 billion in local own source revenues. The total combined planned revenues for FY 2004-2005, as contained in the budget estimates was Ksh 14.1 billion (See Table 2).

TABLE 2: LOCAL AUTHORITY REVENUE STRUCTURE: PLANNED AND REPORTED ACTUALS FY 2004-2005, PLANNED FY 2005-2006 (KSH)

Revenue Sources	Planned FY 2004/2005	Actual FY 2004/2005	%	Planned FY 2005/2006	% Increase (Planned FY 05/06 to Actuals 04/05
LATF	3,950,084,660	3,929,568,453	99	4,944,496,554	126
RMLF	362,698,111	523,620,891	144	512,009,760	98
SUBTOTAL CG RECEIPTS	**4,312,782,771**	**4,453,189,344**	**103**	**5,456,506,314**	**123**
CILOR	501,676,919	270,362,003	54	474,930,937	176
Property Rates	2,152,455,102	1,839,573,134	85	2,721,023,863	148
SBP	1,603,893,316	1,674,354,681	104	1,726,391,508	103
Vehicle Parking	776,164,994	972,666,991	125	835,399,920	86
Markets Fees	824,575,607	700,528,853	85	770,321,067	110
Plot Rents	305,502,038	163,423,573	53	164,328,917	101
Water & Sewerage Fees	742,184,529	534,597,746	72	473,990,280	89
LASC on Employees	17,659,576	0	0	7,550,511	0
Total Cess Receipts	456,994,884	494,291,055	108	469,191,653	95
Game Park Fees	528,828,842	688,327,022	130	478,486,427	70
Poll Rate	15,852,135	0	0	20,219,886	0
House Rents	573,514,940	314,434,252	55	292,168,431	93
Others	1,318,864,306	842,614,893	64	1,307,484,822	155
SUBTOTAL LOCAL RECEIPTS	**9,818,167,187**	**8,495,174,203**	**87**	**9,741,488,222**	**115**
TOTAL CENTRAL & LOCAL	**14,130,949,958**	**12,948,363,547**	**92**	**15,197,994,536**	**117**

Source: LATF Database 2005.

Actual reported revenues in FY 2004-2005, however, amounted to only Ksh 12.9 billion, approximately 92% of the planned budget estimates. As in the past, the Contributions in Lieu of Rates (CILOR) was among the poorest performers realizing only 54% of planned receipts, which confirms that the central government did not pay their full annual CILOR obligations owed to LA(s).

Local authority revenues actually collected continue to be consistently lower than the projected estimates. In general, the budget revenue estimates were overestimated by 8 percent above actual receipts (i.e., the actual revenues were 92 percent of the expected revenue estimates). Local own source revenues were overestimated by 13 percent. This level of overestimation generates unrealistic local budgets and causes considerable stress on LA(s) during the course of budget execution producing increased local level debt and reduced level of services. To overcome these budgetary problems, the Ministry of Local Government in FY 2003/2004 issued MLG Circular No.9 (dated 7th May 2003) stipulating that LA(s) begin using actual receipts from the previous year as the basis for estimating expected revenues for the next Fiscal Year. The results of that circular's implementation can already be seen in that the figures for FY 2004/2005 bear significantly closer relationship between the estimated figures and the actual figures. It is hoped that the budget estimates and execution during FY 2005-2006 will be improved.

Table 2 shows that local authorities plan to collect Ksh 15.2 billion during FY 2005-2006, of which Ksh 9.7 billion is to come from local own source revenues. Excluding Nairobi, LAs plan to collect about 9.8 billion, which is close to actual reported collections from FY 2004-2005. On aggregate, however, local authorities have planned a 17% increase in expected collections from FY 2004-2005. Although there is tremendous potential in untapped local revenues, it may be difficult for LA(s) to mobilize the political will and implement the systems needed to realize these gains within only a one-year period.

TABLE 3: RELATIVE CONTRIBUTION OF OWN REVENUES BY LOCAL AUTHORITY TYPE, FY 2004-2005 (PERCENTAGES)

Revenue Source	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Total
CILOR	0	6	1	4	3
Property Rates	37	23	4	4	22
SBP	20	18	25	21	20
Vehicle Parking	15	14	20	2	11
Markets Fees	0	13	20	11	8
Plot Rents	0	2	5	3	2
Water & Sewerage Fees	7	10	2	0	6
LASC on Employees	0	0	0	0	0
Total Cess Receipts	0	3	13	16	6
Game Park Fees	0	0	1	31	8
Poll Rate	0	0	0	0	0
House Rents	6	3	2	1	4
Others	15	8	7	6	10
TOTAL REVENUES	**100**	**100**	**100**	**100**	**100**

Source: LATF Database 2005.

Local authorities in FY 2004-2005 collected most of their own source revenues (69%) from property rates, single business permits, market fees, water and sewerage fees, and vehicle parking. As Table 3 indicates, municipal councils rely on property rates, water and sewage fees, single business permit, parking and market fees. Town Councils rely on the Single Business Permit, market fees, bus parks, and cess revenues. Counties also rely on the single business permit, cess and market fees—with the exception of a few councils that rely extensively on game park receipts. If game park fees are excluded, county councils rely on SBP (25%), market fees (20%) and cess revenues (16%). This relative distribution has been relatively consistent from FY 2000-2001.

Table 4 provides a five-year comparison from FY 2000-2001 to FY 2004-2005 actual revenues—showing a consistency in the relative contribution of differing local revenue sources (excluding central transfers such as the LATF and the RMLF). Total actual local own source revenues were Ksh 7.7 billion, Ksh 7.9 billion, Ksh 9.1 billion, Ksh 9.5 billion and Ksh 8.5 billion, respectively from FY 2000-01 through FY 2004-05. On aggregate the actual local own source revenues decreased slightly by Ksh 1 billion over the period, mostly from the decline in the Water and Sewerage charges.

The largest gains were in property rates, vehicle parking, and cess receipts—all generating over 20 percent annual increase and market fees and plot rents which generated over a 10 percent annual increase.

TABLE 4: FIVE -YEAR COMPARISON FROM FY 2000-2001 TO FY 2004-2005
ACTUAL REVENUES

Revenue Source	Actual FY 2000/2001	Actual FY 2001/2002	Actual FY 2002/2003	Actual FY 2003/2004	Actual FY 2004/2005	% Annual Change
LATF	2,236,817,382	2,771,296,828	2,969,243,728	3,718,857,479	3,929,568,453	15 37
RMLF	561,548,333	37,347,726	76,651,032	322,691,319	523,620,891	85.30
Subtotal CG Receipts	**2,798,365,715**	**2,808,644,554**	**3,045,894,760**	**4,041,548,798**	**4,453,189,344**	12 76
CILOR	110,832,815	104,769,330	177,527,197	365,327,268	270,362,003	28 83
Property Rates	1,418,498,385	1,501,005,469	2,348,361,874	2,027,951,385	1,839,573,134	4.74
SBP	1,145,622,901	1,204,351,994	1,343,350,591	1,572,355,582	1,674,354,681	9.75
Vehicle Parking	339,737,320	391,956,015	492,362,838	614,800,887	972,666,991	29 71
Markets Fees	498,796,239	566,091,032	623,390,273	705,640,189	700,528,853	8 79
Plot Rents	107,205,244	114,473,606	135,781,859	165,518,392	163,423,573	10 78
Water & Sewerage Fees	1,610,142,263	1,857,076,404	1,761,196,472	1,766,934,974	534,597,746	-14.88
LASC	441,381,136	26,659,727	7,996,940	0	0	0 00
Total Cess Receipts	267,376,646	303,044,179	386,166,693	439,944,059	494,291,055	15.29
Game Park Fees	426,910,072	433,360,127	471,490,358	458,306,807	688,327,022	14 25
House Rents	419,583,684	436,893,898	493,939,926	385,983,649	314,434,252	-6.18
Others	943,309,328	942,613,905	858,796,058	993,747,610	842,614,893	-2.33
Subtotal LA Receipts	**7,729,396,033**	**7,910,336,677**	**9,100,361,440**	**9,496,510,802**	**8,495,174,203**	-2.31
Total Central and Local	**10,527,761,748**	**10,718,981,231**	**12,146,256,200**	**13,538,059,600**	**12,948,363,547**	5 17

Source: LATF Databases, 2001-05.

3.2 Local Authority Expenditures

As Table 5 indicates, local authorities in FY 2004-2005 in aggregate spent Ksh 13.35 billion—of which Ksh 9.4 billion was spent on recurrent expenditures, Ksh 1.6 billion spent on capital expenditures, Ksh 2.2 billion on debt resolution and the remaining spent on loan repayments.

TABLE 5: ACTUAL EXPENDITURES FOR FY 2004-2005 BY LOCAL AUTHORITY TYPE (KSH)

LA Type	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Total
Civic Expenditures*	73,681,556	196,353,125	97,884,346	464,713,016	832,632,043
Personnel	2,486,073,807	1,776,609,146	344,391,830	1,162,429,607	5,769,504,390
Operations	491,674,350	752,776,383	175,007,682	783,912,604	2,203,371,019
Maintenance	49,148,948	200,461,315	55,450,219	258,089,628	563,150,110
Total Recurrent Expenditure	**3,100,578,661**	**2,926,199,969**	**672,734,077**	**2,669,144,855**	**9,368,657,562**
Capital Expenditure	207,186,275	572,051,993	144,414,440	635,628,231	1,559,280,939
Debt Resolution	801,473,549	624,865,723	178,894,390	596,440,306	2,201,673,968
Loans Repayment	150,000,000	53,573,218	1,765,246	11,750,289	217,088,753
Total Expenditures	**4,259,238,485**	**4,176,690,903**	**997,808,153**	**3,912,963,681**	**13,346,701,222**

Source: LATF Database 2005.

Note: * Civic expenditures include personnel, operations and maintenance related to the civic department. The LA personnel, operations and maintenance costs exclude the civic department costs to avoid double counting.

Table 6 shows the variation in relative expenditure pattern by LA type. All LA(s) tended to spend between 40-60 percent on personnel and civic expenditures. However, towns and counties with smaller revenue bases tended to spend a higher portion of their expenditures on civic costs—ranging from 10-12 percent. All LA(s) spent very little on maintenance. On average, LA(s) spent about 12 percent on capital expenditures and about 16% on debt resolution.

TABLE 6: RELATIVE EXPENDITURE PATTERN BY LOCAL AUTHORITY TYPE, FY 2002-2003 (PERCENTAGES)

LA Type	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Total
Civic Expenditures*	1.7	4.7	9.8	11.9	6.2
Personnel	58.4	42.5	34.5	29.7	43.2
Operations	11.5	18.0	17.5	20.0	16.5
Maintenance	1.2	4.8	5.6	6.6	4.2
Total Recurrent Expenditure	**72.8**	**70.1**	**67.4**	**68.2**	**70.2**
Capital Expenditure	4.9	13.7	14.5	16.2	11.7
Debt Resolution	18.8	15.0	17.9	15.2	16.5
Loans Repayment	3.5	1.3	0.2	0.3	1.6
Total Expenditures	**100**	**100**	**100**	**100**	**100**

LATF Database, 2005

Local Authority Expenditures on Capital Projects

In FY 2004-2005, local authorities planned to spend Ksh 1.7 billion to fund 1,997 capital projects. In accordance with the LATF regulations, each local authority planned to allocate the equivalent of at least 50% of the LATF service delivery account for capital projects. Thus, if a LA was to receive Ksh 10 million from the service delivery account, that LA should allocate the equivalent of at least Ksh 5 million for capital expenditures.

Compared to the planned projects, LA(s) implemented 2,927 projects for a total expenditure of Ksh. 1.6 billion. As Table 7 indicates, LA(s) completed more projects than planned for in this fiscal year. In FY 2005-2006, LA(s) plan to allocate Ksh 1.8 billion, an increase of over 17 percent of actual FY 2004-2005 capital expenditures.

TABLE 7: PLANNED AND ACTUAL CAPITAL EXPENDITURES BY PROJECT TYPE (FY 2002-03 & FY 2004-2005)

	FY 2004-2005						FY 2005-2006	
	Planned		Actuals		Realization (%)		Planned	
Project Type	No	Amount (Ksh)	No	Amount (Ksh)	% No	% Amt	No	Amount (Ksh)
Vehicles	79	188,228,584	77	150,453,469	97	80	67	125,794,499
Roads	227	168,426,283	488	589,174,712	215	350	415	254,251,703
Council Premises	67	172,550,747	87	62,169,529	130	36	167	158,679,612
Markets	74	64,613,040	103	67,786,856	139	105	95	90,910,136
Water & Sanitation	327	263,736,764	430	127,622,863	131	48	538	246,546,874
Equipment	55	21,860,167	60	25,677,609	109	117	67	28,942,670
Others	312	193,832,036	335	121,966,164	107	63	465	290,426,767
Bus Parks	49	106,449,377	47	44,472,469	96	42	42	26,580,700
Education	379	191,104,443	694	168,055,753	183	88	786	268,256,985
Administrative Support	32	20,870,174	41	32,514,045	128	156	46	43,376,725
Housing	14	12,040,000	9	4,385,432	64	36	30	27,261,918
Public Lighting	50	40,291,469	43	17,161,055	86	43	55	48,171,385
Slaughter Slabs	10	7,480,000	7	1,498,938	70	20	23	9,476,579
Health	271	186,301,408	439	118,280,819	162	63	425	165,141,167
Solid Waste	29	13,369,310	31	8,924,267	107	67	50	15,797,593
Sports/Recreation	22	82,895,713	36	19,136,959	164	23	38	37,543,659
GRAND TOTAL	1,997	1,734,049,514	2,927	1,559,280,939	147	90	3,309	1,837,158,972

Source: LATF Database 2005

As Table 8 indicates, the councils spent their capital budget in FY 2004-2005 for roads (38%), education (11%), vehicles (10%), Health (8%), water and sanitation (8%) and council premises (4%), Together these accounted for over 79% of all capital expenditures.

TABLE 8: ACTUAL CAPITAL EXPENDITURES BY PROJECT TYPE FY 2004-2005

Project Type	Actuals		Percent Distribution	
	No	Amount (Ksh)	No	Amount
Vehicles	77	150,453,469	3	10
Roads	488	589,174,712	17	38
Council Premises	87	62,169,529	3	4
Markets	103	67,786,856	4	4
Water & Sanitation	430	127,622,863	15	8
Equipment	60	25,677,609	2	2
Others	335	121,966,164	11	8
Bus Parks	47	44,472,469	2	3
Education	694	168,055,753	24	11
Administrative Support	41	32;514,045	1	2
Housing	9	4,385,432	0	0
Public Lighting	43	17,161,055	1	1
Slaughter Slabs	7	1,498,938	0	0
Health	439	118,280,819	15	8
Solid Waste	31	8,924,267	1	1
Sports/Recreation	36	19,136,959	1	1
GRAND TOTAL	2,927	1,559,280,939	100	100

Source: LATF Database 2005

3.3 Local Authority Debt FY 2004-2005

3.4.1 Profile of Local Government Debt in Kenya

Based on the LATF submissions from FY 2004-2005, the total outstanding local authority debt is about Ksh 28 billion[3]. This debt amount due and payable is about 3 times the total own revenues for LA(s)—which was about Ksh 9 billion in FY 2004-2005. This excludes any long-term debt.

As Table 9 indicates, Nairobi City Council accounts for the majority of the outstanding local debt. Nairobi accounts for close to 80% of all local debt—if we include the Ksh 15 billion of long-term external loans. Excluding this long-term debt, Nairobi accounts for close to 50% of all local debt. Nine LA(s) account for 70% of the debt—the debt is largely concentrated in the larger municipalities.

[3] The LATF returns indicate that the outstanding debt is about Ksh 12.7 billion—but this does not include the long term external loans from Nairobi City Council which in FY 2000-2001 amounted to about Ksh 15 billion. It is thus estimated that the total local debt is about over Ksh 28 billion.

TABLE 9: LOCAL GOVERNMENT OUTSTANDING DEBT AS OF JUNE 30, 2003

Name of Council	Outstanding Debt Amount	Cumulative (%)
Nairobi City Council **	3,756,562,684.00	36.74
Mombasa MC	1,633,079,542.00	52.72
Kisumu MC	1,033,493,321.00	62.82
Nakuru MC	247,241,920.00	65.24
Kisumu CC	186,988,493.00	67.07
Nanyuki MC	158,910,723.00	68.63
Nyeri CC	95,702,803.00	69.56
Eldoret MC	1,455,763.00	69.58
Thika MC	557,877.00	69.58
Others	3,109,935,074.00	100.00
TOTAL	10,223,928,200.00	100.00

Source: LATF Database 2005.

** The Nairobi City Council debt numbers do not include approximately Ksh 15 billion in external long term loans.

Table 10 shows the distribution of the outstanding debt as of 30 June 2005. Statutory debts account for about 45%, salary arrears for 9%, SACCOs for 8.2% and the rest for 37%. These others include both long term debts to NHC and LGLA as well as to private suppliers and contractors.

It is important to note that these debt numbers are self-reported figures from the LA(s) which are still subject to audit by the Controller and Auditor General. Further the LATF reporting system is still in its early stages and therefore the numbers are also stabilizing overtime. As previously mentioned all LAs have submitted Abstracts of Accounts for the FY 1999-2000 through FY 2004-2005 ready for audit by the C & AG. Overtime, it is expected that these figures when audited will begin reflecting the accurate position of the LA(s).

With these caveats in mind, Table 11 shows that the statutory debts increased by about 30 percent, with the major increase being in the amounts owed to the Local Authorities Provident Fund. However, debts with the Local Authorities Officers Superannuation Fund (LASF) and the National Hospital Insurance Fund (NHIF) have continued on a downward trend.

On aggregate, there has been a decrease in reported local debt from Ksh 13.4 billion to Ksh 10.2 billion, with the major decrease attributed to salary arrears, contractor debt, and long term debts. A disaggregated analysis shows that most of the local authorities reported significant reduction in outstanding accrued liabilities.

TABLE 10: PROFILE OF LOCAL AUTHORITY DEBT BY TYPE OF DEBT, FY 2001-2002 TO FY 2004-2005 (KSH)

Debt Type	Amt (as of 6/2002)	(%)	Amt as of 6/2003	(%)	Amt (as of 6/2004)	(%)	Amt (as of 6/2005)	(%)
KRA	360,540,214	3.6	336,886,687	2.6	242,858,372	1.8	269,369,397	2.6
NSSF	438,949,490	4.3	371,011,027	2.9	363,924,769	2.7	417,304,570	4.1
NHIF	367,610,283	3.6	370,000,561	2.9	348,023,402	2.6	321,978,837	3.1
Superannuation Fund	1,276,263,352	12.6	1,553,800,685	12.1	1,995,780,442	14.9	1,990,320,131	19.5
Provident Fund	491,685,738	4.9	528,171,146	4.1	614,590,810	4.6	1,663,050,043	16.3
Sub Total Statutory Creditors	**2,935,049,078**	**29**	**3,159,870,106**	**24.7**	**3,565,177,795**	**26.5**	**4,662,022,978**	**45.6**
SACCO	364,387,687	3.6	368,153,706	2.9	381,701,939	2.8	836,894,024	8.2
Salary Arrears	955,286,806	9.5	1,899,512,863	14.8	1,195,287,958	8.9	920,366,843	9.0
Other Debts (Misc)	5,845,582,877	5.5	7,366,935,839	5.5	8,290,296,222	61.7	3,804,644,355	37.2
Grand Total	**10,100,306,449**	**100**	**12,794,472,514**	**100**	**13,432,463,914**	**100**	**10,223,928,200**	**100**

Source, LATF Database, 2002, 2003, 2004 and 2005

TABLE 11: INDICATIVE LA DEBT TREND FROM JULY 2002 THROUGH JUNE 2005 (KSH)

Debt Type	Amt (as of 6/2002)	Amt as of 6/2003	Amt (as of 6/2004)	Amt (as of 6/2005)	Change in Debt
KRA	360,540,214	336,886,687	242,858,372	269,369,397	26,511,025
NSSF	438,949,490	371,011,027	363,924,769	417,304,570	53,379,801
NHIF	367,610,283	370,000,561	348,023,402	321,978,837	-26,044,565
Superannuation Fund	1,276,263,352	1,553,800,685	1,995,780,442	1,990,320,131	-5,460,311
Provident Fund	491,685,738	528,171,146	614,590,810	1,663,050,043	1,048,459,233
Sub Total Statutory Creditors	**2,935,049,078**	**3,159,870,106**	**3,565,177,795**	**4,662,022,978**	**1,096,845,183**
SACCO	364,387,687	368,153,706	381,701,939	836,894,024	455,192,085
Salary Arrears	955,286,806	1,899,512,863	1,195,287,958	920,366,843	-274,921,115
Other Debts (Misc)	5,845,582,877	7,366,935,839	8,290,296,222	3,804,644,355	-4,485,651,867
Grand Total	**10,100,306,449**	**12,794,472,514**	**13,432,463,914**	**10,223,928,200**	**-3,208,535,714**

Source, LATF Database, 2002, 2003, 2004 and 2005

3.4.2 Contributions in Lieu of Rates (CILOR)

The LATF submissions continue to highlight a major problem with the central government arrears in the payment to LA(s) of the "Contributions in Lieu of Rates (CILOR)". Despite its name, according to the Rating Act (CAP 267), this CILOR is a mandatory payment by the central government for its lands located within local authorities.

According to the LATF submissions, the Central Government owes about Ksh 400 million annually for CILOR and over Ksh 4.26 billion in CILOR arrears. Based on Form 3(A), LA(s) only received Ksh 270 million in Contributions in Lieu of Rates in FY 2004-2005. This represents about 67 % of the total owed annually by the Central Government. The CILOR not paid on an annual basis continues to accumulate as central government debt owed to the LA(s).

This CILOR arrears problem continues to be identified as a major obstacle to improving local financial management and budgeting. Local Authorities prepare their budgets expecting to receive the CILOR only to find that the CILOR is paid in an ad hoc manner. Expected revenues are then not realized, forcing LA(s) to readjust their expenditures—which often usually leads to increased local authority debt as LA(s) often postpone payments for statutory creditors, contractors, personnel salaries, councillor allowances, etc.

To resolve this problem, the Government had indicated that the CILOR annual liability would be paid in full. Along with the prompt and full payment of the CILOR annual liability, it will be important to develop a CILOR arrears payment plan for the central government which will complement the debt resolution plans being implemented by the local authorities. As indicated above, LA(s) have made significant reductions in their arrears to KRA and NSSF. It will be equally important for the central government to begin resolving the CILOR problem to meet their legal obligations and to provide LA(s) with the revenues they need for development.

4. LATF Administration and Monitoring for FY 2004-2005

4.1 Administration of the LATF

The LATF Act and related regulations provide the framework for the operation of the Local Authorities Transfer Fund (LATF). Accordingly, the LATF operations are being monitored and guided by the LATF Advisory Committee and the Officer Administering the Fund to ensure that the provisions and requirements in the Act and Regulations are being followed.

According to the LATF Act, the Officer Administering the Fund is responsible for supervising the administration of the Fund, maintaining the proper books of accounts and other records and reporting to the Controller and Auditor General on an annual basis on the financial aspects of the Fund. Under the LATF regulations, the Officer Administering the Fund is responsible for (1) ensuring that LA(s) comply with the various submission requirements which are necessary to enable the LATF funds to be released to the LA, (2) producing a series of reports to the LATF Advisory Committee and to the LA(s) regarding the disbursements and other relevant issues, and (3) maintaining records, including a computerized database with all submitted information.

The LATF Advisory Committee is given the responsibility to advise the Minister for Finance on the criteria for disbursement, the rules and procedures for the disbursement and management of the funds, and the funding needs of LA(s) to support the fund objectives and all other issues related to the operation of the Fund. The Regulations specifically call for the LATF Advisory Committee to meet quarterly, review the operations and administration of the Fund, and issue an Annual Report.

4.2 Monitoring the Broader Objectives

In addition to monitoring the actual operations of the LATF, the Government is also keen to ensure that the broader LATF objectives are being realized.

The Local Government Act provides the framework for the budget formulation, approval and execution process, financial accounting and reporting, budget monitoring and audit, and issues of procurement and project/service implementation. These LGA provisions apply to all funds administered through the local authority budgets, which include the LATF monies and all own source revenues. The LGA provides the Minister for Local Government approval authority over LA budgets and provides for various monitoring and inspection of local authority performance.

To ensure that the local authorities are achieving the broader objectives as stated in the Local Government Act requires answers to the following questions: Are, LAs effectively incorporating the views of their citizens into the priority setting process (e.g., Local Authority Service Delivery Action Plans (LASDAPs))? Are LAs following the budgeting procedures—making realistic revenue projections, allocating funds in accordance with LGA provisions, and submitting the documents in a timely manner? Are the budgets being executed properly in accordance with what the Minister for Local Government approved? Are the proper set of accounts being maintained? Are the financial regulations being followed? Is the debt reduction plan being followed? Are the current statutory debts being paid on a current basis in a timely manner? Is there proper management control over new debt obligations and unpaid bills? Are the approved capital projects being implemented? Are the procurement procedures being followed? Are the capital projects being managed and properly implemented within the budgets? Are the capital projects and other local activities achieving their desired outcomes and impacts?

If these are not being accomplished—then what are the problems and constraints? What can be done to encourage these actions? Is there a need for a revision of policy and procedures? Is there a need for more local level capacity development? Is there a need to enhance the technical assistance and guidance from the Ministry? Or from the private sector? Is there a need to further involve the citizens and other stakeholders to monitor locally the identification, design and implementation of local activities? Is there a need to take punitive and/or corrective action against selected senior officials for failure to follow procedures? Surcharges? Removal from office? Civil or criminal prosecution? Should the councillors be reprimanded or should the council be dissolved or altogether abolished?

The Local Government Act provides the Minister of Local Government a variety of tools to assist the LA(s) carry out their mandate of improved service delivery. Under the Local Government Act, the Ministry of Local Government is responsible to provide monitoring and support activities—providing guidance and assistance through training and technical assistance. For example, finance experts, engineers, economists, and planners provide a review and outreach function to support the development and implementation of budgets, projects, revenue enhancement plans, LASDAPs, etc.

In addition, the Local Government Act provides the Minister for Local Government the power to issue regulations and to monitor their implementation. The Ministry has the power to conduct "Extra-Ordinary Inspections" to deal with LA budget and performance related issues. These inspections tend to be reactive, problem solving—aimed at trying to "catch a thief." The Local Government Act provides the power to take disciplinary action in cases of

violations and noncompliance. For example, the individual officers can be disciplined and surcharged, while councils can be suspended and ultimately dissolved. These powers can be used to ensure that all available local authority resources (eg, LATF, RMLF, single bueinss permit, cess, rates, market fees, water charges and others) are used in accordance with the Local Government Act and related financial regulations.

The Controller & Auditor General (C&AG) also has powers to monitor the ongoing LA budget execution and the specific legal responsibility for auditing the annual abstract of accounts. The C&AG is to audit LA accounts, issue a certificate on the accounts, and provide an annual report to the Public Accounts Committee of the Parliament on LA accounts.

Under the LATF Act, LA(s) are required to provide a steady flow of financial information that can be used by the Ministry of Local Government, Ministry of Finance and the Controller and Auditor General to assist in the monitoring, investigation, and audit of LA(s). These statements—which trigger the release of LATF monies—include (1) a Statement of Revenues, Expenditures and Cash and Bank Balances. (2) Abstract of Accounts[4], (3) a Statement of Debtors and Creditors and a Debt Reduction Plan, (4) Revenue Enhancement Plan and (5) a Local Authority Service Delivery Action Plan (LASDAP). This information provides important feedback on the status of LA service provision, financial management and debt resolution. These required information are specifically to be used by the LA(s) to improve their service delivery, financial management and debt resolution—as well as to provide information to the central government for monitoring local authority activities.

4.3 Monitoring and Support Activities funded through LATF Funds

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

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

These funds have been used by the Ministry of Local Government to monitor compliance with the Fund's disbursement requirements—ensuring that LA(s) submit the proper documentation.

A part of these funds were used by the Ministry of Local Government to conduct a series of field monitoring and support activities. These activities were undertaken to evaluate the LATF-related reform process—ensuring that the LATF funds had been received in accordance with the LATF Act and Regulations and to ensure that the LA was using these LATF monies, along with their local own source revenues, in accordance with the LGA and related financial regulations.

[4] In December 2001, 173 of 174 LA(s) submitted their abstract of accounts for FY 1999-2000—the first year of the LATF fund disbursements. In December 2002, 160 of 174 LA(s) submitted their abstract of accounts for FY 2000-2001. In December 2003, all LA(s) submitted their accounts for FY 2001-2002 and FY 2002-2003, bringing all LA(s) into compliance with the Local Government Act.

5. Way Forward

The LATF is providing important resources and incentives to supplement the financing of the services and facilities which LA(s) are required to provide under the Local Government Act. Specifically the LATF funds, combined with own source revenues, are enabling local authorities to improve service delivery, financial management, and poverty alleviation.

In its first year of operation (FY 1999-2000), the Government distributed Ksh 1 billion of LATF monies on a formula basis to all 174 Local Authorities in an objective and accountable manner. In subsequent years, the Government distributed Ksh 2.3 billion in FY 2000-2001 and Ksh 3.0 billion in FY 2001-2002 and FY 2002-2003. These funds are systematically flowing to LAs in accordance with the LATF regulations.

To date, LA(s) continue to respond well to the new intergovernmental transfer mechanism. Budgets are being submitted in a timely manner to trigger the release of the LATF funds. Similarly, LA(s) are submitting the required financial statements, debt resolution plans, abstract of accounts, revenue enhancement plans and the Local Authority Service Delivery Action Plan (LASDAP). Deadlines are increasingly being observed. The submitted information is now providing the information needed for improving the local level budgeting and financial management decisions and for central level monitoring and policy analysis.

To ensure compliance with the LATF laws and regulations, the Central Government cotniues to conduct a series of dissemination, monitoring and reporting activities. These activities are aimed at engaging all levels of government and civil society. In addition to regional dissemination and training programmes, the Ministry of Local Government—largely through the Kenya Local Government Reform Programme secretariat—is providing policy and administrative support to ensure that all local authorities are able to understand and meet the LATF requirements.

Along with the various required field reports, the Central Government conducted field evaluation activities to ensure that LA(s) are using these LATF monies and their own source revenues appropriately. The Ministry of Local Government is conducting its normal field inspections and extraordinary inspections mandated under the Local Government Act as well as undertaking other specific inspections funded through the LATF monies. At the same time, the Controller and Auditor General is conducting its normal audit procedures. As required by the LATF regulations, 160 local authorities submitted their abstract of accounts for FY 2000-2001 by 31 December 2002 ready for C&AG audit. By February 2003, 172 abstracts of accounts were submitted. By June 2003, all LA(s) had submitted these abstracts for submission.

In addition to the central-level monitoring and evaluation, successful LATF implementation depends on enhanced community stakeholder participation to ensure that the LATF and all local government monies are used in an accountable and transparent manner. In FY 2002-2003, all LA(s) undertook a participatory planning exercise known as the Local Authority Service Delivery Action Plan (LASDAP).

Citizens are encouraged to demand regular progress reports from their elected local councils to determine and monitor the use of these and all local government funds. Close cooperation and open dialogue is a critical component for successful LATF implementation and local government reform. Since FY 2001-2002, LA(s) are required to annually submit a Local

Authority Service Delivery Action Plan (LASDAP) that will assist in the mobilization of citizen input into the priority setting and monitoring of the local budgets.

In accordance with the LATF Act and Regulations, a computerised database continues to be maintained on all data submissions from the LA(s). This information database contains information on revenue and expenditures, debtors and creditors, capital projects, debt repayment plans, single business permits registrations, and revenue enhancement plans. Annex 3 and Annex 4 provides an individual profile for each local authority.

The LATF mechanism is now in its fifth year of operation. The LATF is providing important revenues and incentives to enable LA(s) to meet their obligations as defined under the Local Government Act and improve service delivery, economic governance and poverty alleviation in an accountable and responsive manner. Through a combination of increasinged stronger civic leadership, more effective public management, and active citizen participation, the local authorities are beginning to yield results.

Information Notes:

Annex 1: This information is from Gazette Notice 3040 (dated 23rd April, 2004).

Annex 2: The LATF financial summary was prepared by the Accounts Controller, Ministry of Local Government derived from information used to prepare the LATF Accounts for submission to the Controller and Auditor-General in accordance with Art. 9 (c) of the LATF Act (No.8/98).

Annex 3: This financial information is derived from the Ministry of Local Government, drawing largely on the information submitted by each local authority in compliance with the LATF regulations and relevant circulars for FY 2001-2002 to FY 2004-2005. This information represents the raw data from these submissions and has not been verified or audited in the field. The planned revenue and expenditure data come from Form 7A and 7B, the outstanding debt information comes from Form 4 (FY2004-2005), the debt resolution amount comes from Form CN2 (FY2002-2003 to FY 2004-2005), the project information comes from Form 1.A.2 (FY2002-2003 to FY2005-2006) while the remaining information comes from various other related databases within the Ministry of Local Government. To the extent possible the data was updated to reflect the current situation within each Local Authority.

Annex 4: This capital project information is derived from the Form 3C(s) which were submitted by each LA in September 2005. The information on each projects are those which are self-reported by each LA to be the actual project implementation by the LA during FY 2004-2005. These reported capital projects are funded through the entire LA budget—thus, these projects are local council projects funded through a combination of LATF, RMLF, rates, single business permits, cess, market fees and other local revenues.

Annex 1: LATF Allocations (FY 2004-2005)

LG ID	Local Authority Name	Service Delivery	Performance	FY 2004-2005 Total Allocation
001	Nairobi City Council	415,079,851	276,719,900	691,799,751
006	Ahero Town Council	5,118,778	3,412,518	8,531,296
011	Awendo Town Council	7,556,182	5,037,455	12,593,637
016	Baringo County Council	13,883,161	9,255,441	23,138,602
021	Bomet County Council	18,040,754	12,027,170	30,067,924
026	Bomet Municipal Council	3,642,647	2,428,432	6,071,079
031	Bondo County Council	12,052,316	8,034,877	20,087,193
036	Bondo Town Council	3,479,379	2,319,586	5,798,965
041	Bungoma County Council	34,329,342	22,886,228	57,215,570
046	Bungoma Municipal Council	10,266,747	6,844,498	17,111,245
051	Bureti County Council	11,783,344	7,855,562	19,638,906
056	Burnt Forest Town Council	2,888,790	1,925,860	4,814,650
061	Busia County Council	14,899,028	9,932,685	24,831,713
066	Busia Municipal Council	7,549,813	5,033,208	12,583,021
071	Butere-Mumias County Council	21,639,274	14,426,183	36,065,457
076	Chepareria Town Council	1,441,112	960,741	2,401,853
081	Chogoria Town Council	2,695,136	1,796,757	4,491,893
086	Chuka Town Council	3,763,609	2,509,072	6,272,681
091	Eldama Ravine Town Council	4,235,815	2,823,877	7,059,692
096	Eldoret Municipal Council	34,521,531	23,014,354	57,535,885
101	Embu County Council	9,423,911	6,282,607	15,706,518
106	Embu Municipal Council	7,952,617	5,301,745	13,254,362
111	Funyula Town Council	1,983,385	1,322,256	3,305,641
116	Garissa County Council	16,275,097	10,850,065	27,125,162
121	Garissa Municipal Council	11,496,209	7,664,139	19,160,348
126	Gucha County Council	16,575,649	11,050,433	27,626,082
131	Gusii County Council	16,137,544	10,758,363	26,895,907
136	Homa Bay County Council	12,810,169	8,540,113	21,350,282
141	Homa Bay Municipal Council	8,290,082	5,526,722	13,816,804
143	Ijara County Council	4,040,917	2,693,944	6,734,861
146	Isiolo County Council	10,090,564	6,727,042	16,817,606
151	Iten-Tambach Town Council	3,064,562	2,043,041	5,107,603
156	Kabarnet Municipal Council	3,508,777	2,339,185	5,847,962
161	Kajiado Town Council	2,818,377	1,878,918	4,697,295
166	Kakamega County Council	25,155,550	16,770,367	41,925,917
171	Kakamega Municipal Council	12,767,087	8,511,391	21,278,478
176	Kandara Town Council	2,467,862	1,645,242	4,113,104
181	Kangema Town Council	2,383,106	1,588,738	3,971,844
186	Kangundo Town Council	11,611,393	7,740,928	19,352,321
191	Kapenguria Municipal Council	5,569,390	3,712,926	9,282,316
196	Kapsabet Municipal Council	6,717,492	4,478,328	11,195,820
201	Karatina Municipal Council	2,224,136	1,482,758	3,706,894
206	Karuri Town Council	8,769,839	5,846,560	14,616,399
211	Kehancha Municipal Council	10,215,083	6,810,055	17,025,138
216	Keiyo County Council	6,791,965	4,527,976	11,319,941
221	Kendu Bay Town Council	2,443,547	1,629,032	4,072,579
226	Kericho Municipal Council	9,467,930	6,311,953	15,779,883
231	Keroka Town Council	3,684,064	2,456,043	6,140,107

LG ID	Local Authority Name	Service Delivery	Performance	FY 2004-2005 Total Allocation
236	Kerugoya/Kutus Municipal Council	4,890,563	3,260,375	8,150,938
241	Kiambu County Council	18,477,397	12,318,264	30,795,661
246	Kiambu Municipal Council	6,497,307	4,331,538	10,828,845
251	Kikuyu Town Council	9,799,507	6,533,005	16,332,512
256	Kilifi County Council	25,638,397	17,092,264	42,730,661
261	Kilifi Town Council	8,965,012	5,976,675	14,941,687
266	Kimilili Municipal Council	5,946,883	3,964,588	9,911,471
271	Kipkelion Town Council	3,078,001	2,052,001	5,130,002
276	Kipsigis County Council	16,749,129	11,166,086	27,915,215
281	Kirinyaga County Council	22,611,946	15,074,631	37,686,577
286	Kisii Municipal Council	7,541,066	5,027,378	12,568,444
291	Kisumu County Council	9,935,187	6,623,458	16,558,645
296	Kisumu Municipal Council	45,374,408	30,249,606	75,624,014
301	Kitale Municipal Council	14,266,987	9,511,324	23,778,311
306	Kitui County Council	20,098,766	13,399,178	33,497,944
311	Kitui Municipal Council	9,936,681	6,624,454	16,561,135
316	Koibatek County Council	7,710,839	5,140,560	12,851,399
321	Kwale County Council	33,258,300	22,172,200	55,430,500
326	Kwale Town Council	2,929,367	1,952,911	4,882,278
331	Laikipia County Council	12,388,613	8,259,075	20,647,688
336	Lamu County Council	6,991,396	4,660,931	11,652,327
341	Limuru Municipal Council	5,044,608	3,363,072	8,407,680
346	Litein Town Council	5,464,478	3,642,985	9,107,463
351	Lodwar Municipal Council	5,131,085	3,420,724	8,551,809
356	Londiani Town Council	3,355,949	2,237,299	5,593,248
361	Luanda Town Council	5,574,014	3,716,009	9,290,023
366	Lugari County Council	12,464,942	8,309,961	20,774,903
371	Machakos Municipal Council	12,266,804	8,177,869	20,444,673
376	Makueni County Council	38,244,530	25,496,353	63,740,883
381	Makuyu Town Council	3,596,846	2,397,897	5,994,743
386	Malaba Town Council	3,609,259	2,406,173	6,015,432
391	Malakisi Town Council	3,345,867	2,230,578	5,576,445
396	Malava Town Council	3,483,671	2,322,447	5,806,118
401	Malindi County Council	9,674,543	6,449,696	16,124,239
406	Malindi Municipal Council	14,506,852	9,671,234	24,178,086
411	Mandera County Council	14,694,740	9,796,493	24,491,233
416	Mandera Town Council	7,246,151	4,830,768	12,076,919
421	Maragwa County Council	15,586,672	10,391,115	25,977,787
426	Maragwa Town Council	2,887,727	1,925,151	4,812,878
431	Marakwet County Council	7,959,244	5,306,163	13,265,407
436	Maralal Town Council	4,464,470	2,976,313	7,440,783
441	Mariakani Town Council	5,382,356	3,588,237	8,970,593
446	Marsabit County Council	8,980,875	5,987,250	14,968,125
451	Masaku County Council	26,393,499	17,595,666	43,989,165
456	Masimba Town Council	3,157,171	2,104,780	5,261,951
461	Matuu Town Council	3,916,150	2,610,767	6,526,917
466	Maua Municipal Council	4,345,670	2,897,113	7,242,783
471	Mavoko Municipal Council	6,493,538	4,329,026	10,822,564
476	Mbeere County Council	9,827,620	6,551,746	16,379,366
481	Mbita Point Town Council	3,213,961	2,142,640	5,356,601

LG ID	Local Authority Name	Service Delivery	Performance	FY 2004-2005 Total Allocation
486	Meru County Council	25,315,076	16,876,718	42,191,794
491	Meru Municipal Council	9,147,251	6,098,167	15,245,418
496	Meru South County Council	7,882,492	5,254,994	13,137,486
501	Migori County Council	17,101,201	11,400,800	28,502,001
506	Migori Municipal Council	7,764,695	5,176,464	12,941,159
511	Molo Town Council	8,393,457	5,595,638	13,989,095
516	Mombasa Municipal Council	129,413,492	86,275,661	215,689,153
521	Mount Elgon County Council	8,437,936	5,625,291	14,063,227
526	Moyale County Council	5,579,216	3,719,477	9,298,693
531	Mtito Andei Town Council	2,742,269	1,828,179	4,570,448
536	Muhoroni Town Council	4,418,198	2,945,466	7,363,664
541	Mumias Municipal Council	10,670,122	7,113,415	17,783,537
546	Murang'a County Council	16,242,005	10,828,004	27,070,009
551	Murang'a Municipal Council	3,703,540	2,469,027	6,172,567
556	Mwingi County Council	12,820,262	8,546,842	21,367,104
561	Mwingi Town Council	5,747,522	3,831,681	9,579,203
566	Naivasha Municipal Council	11,315,734	7,543,823	18,859,557
571	Nakuru County Council	50,123,469	33,415,646	83,539,115
576	Nakuru Municipal Council	43,851,725	29,234,484	73,086,209
581	Nambale Town Council	2,357,338	1,571,558	3,928,896
586	Nandi County Council	23,979,911	15,986,608	39,966,519
591	Nandi-Hills Town Council	4,580,584	3,053,722	7,634,306
596	Nanyuki Municipal Council	7,416,879	4,944,586	12,361,465
601	Narok County Council	17,603,186	11,735,458	29,338,644
606	Narok Town Council	6,408,951	4,272,634	10,681,585
616	Nyahururu Municipal Council	6,052,991	4,035,328	10,088,319
621	Nyamache Town Council	3,169,319	2,112,880	5,282,199
626	Nyamarambe Town Council	2,949,878	1,966,586	4,916,464
631	Nyambene County Council	29,478,802	19,652,535	49,131,337
636	Nyamira County Council	20,831,275	13,887,516	34,718,791
641	Nyamira Town Council	5,620,978	3,747,319	9,368,297
646	Nyandarua County Council	25,718,980	17,145,987	42,864,967
651	Nyando County Council	12,740,629	8,493,753	21,234,382
656	Nyansiongo Town Council	3,205,792	2,137,194	5,342,986
661	Nyeri County Council	29,141,213	19,427,475	48,568,688
667	Nyeri Municipal Council	12,583,887	8,389,258	20,973,145
671	Nzoia County Council	25,477,117	16,984,744	42,461,861
676	Ogembo Town Council	3,582,485	2,388,324	5,970,809
681	Ol'Kalou Town Council	5,471,561	3,647,708	9,119,269
686	Olkejuado County Council	30,858,827	20,572,551	51,431,378
691	Othaya Town Council	2,563,237	1,708,824	4,272,061
696	Oyugis Town Council	4,831,484	3,220,989	8,052,473
701	Pokot County Council	13,140,946	8,760,630	21,901,576
706	Port Victoria Town Council	2,673,680	1,782,454	4,456,134
711	Rachuonyo County Council	12,197,230	8,131,487	20,328,717
716	Rongo Town Council	5,022,490	3,348,327	8,370,817
721	Ruiru Municipal Council	17,796,052	11,864,034	29,660,086
726	Rumuruti Town Council	3,096,527	2,064,351	5,160,878
731	Runyenjes Municipal Council	4,018,363	2,678,908	6,697,271
736	Sagana Town Council	2,461,778	1,641,185	4,102,963

LG ID	Local Authority Name	Service Delivery	Performance	FY 2004-2005 Total Allocation
741	Samburu County Council	9,517,692	6,345,128	15,862,820
746	Siaya County Council	17,639,708	11,759,806	29,399,514
751	Siaya Municipal Council	4,939,075	3,292,717	8,231,792
756	Sirisia Town Council	2,157,224	1,438,150	3,595,374
761	Sotik Town Council	2,210,201	1,473,467	3,683,668
766	Suba County Council	7,529,489	5,019,660	12,549,149
771	Suneka Town Council	3,707,322	2,471,548	6,178,870
776	Tabaka Town Council	2,946,290	1,964,193	4,910,483
781	Taita / Taveta County Council	10,182,957	6,788,638	16,971,595
786	Tana River County Council	12,183,066	8,122,044	20,305,110
791	Taveta Town Council	5,177,533	3,451,689	8,629,222
796	Teso County Council	8,345,716	5,563,810	13,909,526
801	Tharaka County Council	5,969,560	3,979,707	9,949,267
806	Thika County Council	24,247,238	16,164,826	40,412,064
811	Thika Municipal Council	17,155,964	11,437,310	28,593,274
816	Trans Mara County Council	10,528,706	7,019,137	17,547,843
821	Turkana County Council	25,530,014	17,020,010	42,550,024
826	Ugunja Town Council	2,917,337	1,944,892	4,862,229
831	Ukwala Town Council	3,495,930	2,330,620	5,826,550
836	Vihiga County Council	17,592,573	11,728,382	29,320,955
841	Vihiga Municipal Council	8,556,400	5,704,267	14,260,667
846	Voi Municipal Council	4,927,420	3,284,946	8,212,366
851	Wajir County Council	21,537,668	14,358,445	35,896,113
856	Wareng County Council	23,079,148	15,386,099	38,465,247
861	Webuye Municipal Council	6,154,594	4,103,063	10,257,657
866	Wote Town Council	4,524,887	3,016,591	7,541,478
871	Yala Town Council	2,542,300	1,694,867	4,237,167
Total		**2,400,000,000**	**1,600,000,000**	**4,000,000,000**

Annex 2: Financial Profile for each Local Authority

In accordance with LATF Regulation 31 (d)(i), this Annex provides a summary information profile on each Local Authority. This information is derived from the computerised database that is being maintained within the Ministry of Local Government in accordance with LATF Regulations 30(1). It must be noted that this data represents the raw, unaudited and unverified information that is provided by the Local Authorities as required by the LATF regulations. Data confirmation should be sought from the submissions or directly from the councils concerned in case of apparent discrepancies.

The data is organized to provide one page for each Local Authority—providing a detailed presentation of the revenue and expenditures, the projects implemented during FY 2002-2003 and the planned projects to be implemented during FY 2004-2005. In addition, a number of financial performance indicators are provided which are explained in the explanation section that follows.

Explanation of Data Structure in Annex 3

LA Code: This is a numeric code used by the Ministry of Local Government to identify each local authority in the computerised Local Government Information System.

Mayor, Clerk and Treasurer: These are the names of the mayor, clerk and treasurer based on the records submitted during FY 2001-2002. NA is used when those names were not available or unclear.

Number of Employees: This is the number of employees in the local council as reported in the FY 2004-2005 Annual Estimates.

Yearly Salaries: This is the total personnel costs for the employees as identified in the LATF submissions.

Avrg/Emp.: This is the average personnel costs per employees (i.e. yearly salaries divided by number of employees).

Number of Councillors: This is the number of elected and nominated councillors at the local authority.

Total Civic Costs: This is the total yearly expenditure (including personnel, operations and maintenance) for the civic department as reported. Those local authorities that did not report the expenditures for the civic department are reported as "0". In the future, all local authorities will be required to separate out the civic expenditures for comparative purposes.

Average/Councillor: This is the average civic costs per councillor (ie, total yearly civic expenditures divided by the number of councillors).

Business Permit Schedule: This is the Single Business Permit (SBP) fee schedule chosen by the local authority as stipulated under Circular MLA 11/98, dated 11 December 1998.

Base Value: This is the base value for the Single Business Permit (SBP) schedule. This base value, found in Circular MLA No. 11/98, dated 11 December 1998, allows for a comparison of relative fee levels by local authority.

Financial Situation:

The financial information is presented for FY 2004-2005 (both estimates and actuals) and for FY 2005-2006 (estimates). In addition a separate column is presented for the "efficiency" (or the reported actuals divided by the estimates) for FY 2004-2005. For example, if the efficiency is 50%, this means that the local authority either actually received or spent 50% of what they had estimated in their FY 2004-2005 budget estimates. In addition, a separate column is presented entitled "% Est to Actuals" which is the percentage increase or decrease of the FY 2005-2006 estimates over the FY 2004-2005 actuals. For example, if the "% Est to Actuals" is 150%, this means that the FY 2005-2006 estimates are 50% higher than what was actually collected during FY 2004-2005.

Revenues:

The revenues are split between transfers and local revenues. The total combined is equal to total Revenues.

Central Government Transfers: This is the list of central government transfers to LA(s).

Local Authority Transfer Fund (LATF): This is the amount of monies that is transferred to the LA(s) through the LATF mechanism. See Annex 1 for the amounts allocated for each LA.

Road Maintenance Levy Fund (RMLF): This is the amount that the LA expects to receive or actually received from the Road Maintenance Levy Fund—a portion of which is allocated to maintain local authority roads. In FY 1999-2000, a portion of the RMLF allocated for local authorities was transferred directly to 26 LA(s) that participate in the Kenya Urban Transport Improvement Programme (KUTIP). In FY 2001-2002 to FY 2002-2003, these RMLF were not received systematically or were received on an ad hoc basis by LA(s).

Sub-Total: This amount represents the total central government transfers that are expected or actually received from the central government.

Local Revenues: This is a list of the Ksh amounts that each LA expects to receive or receives from the their own sources of revenues—with specific figures from the Contributions in lieu of Rates (CILOR), property rates, single business permits, and market fees.

Contributions in Lieu of Rates (CILOR): This is the amount which each LA is to receive from the central government on central government owned land within the LA. See Section 3.4.2 of the LATF Annual Report for a more detailed explanation of the CILOR. It should be noted that the CILOR is an own source revenues but collected by the central government and remitted to the LA. LA(s) cannot directly influence the amount of CILOR remitted to the LA(s) but rely on central government for the remittance.

Property Rates: This is the amount from the property rates as collected in accordance with the Rating Act and the Valuation for Rating Act.

Single Business Permit: This is the amount from the Single Business Permit as collected in accordance with the Local Government Act (Cap 265) and MLA Circular 11/98.

Market Fees: This is the amount collected from the various markets located within a LA in accordance with the Local Government Act (Cap 265) and related by-laws which are approved by the Minister for Local Government.

Others: This is the amount collected from all other sources of local fees and charges—such as cess, bus parks, game park fees, house and plot rents, garbage fees, water, etc.

Sub-total: This is the total amount collected from local own source revenues.

Expenditures:

Expenditures are split between recurrent expenditures (namely, personnel, operations and maintenance) and capital expenditures (namely for projects). Loans and debt resolution are indicated as appropriate.

Recurrent Expenditures: These represent the recurrent revenues spent on personnel, operations and maintenance. Note that the civic expenditures are presented separately. This civic expenditures include the personnel, operations and maintenance costs related o the councillors and the civic department. The LA Personnel, Operations and Maintenance do not include the civic expenditures to avoid double counting.

Civic Expenditures: These represent the personnel, operations and maintenance costs for the councillors (e.g., allowances, meeting fees, transport, etc.)

LA Personnel: These represent the personnel costs of the local authority.

LA Operations: These represent the operations costs of the local authority.

LA Maintenance: These represent the maintenance costs of the local authority.

Total Recurrent Expenditures: This represents the total recurrent costs—including total civic costs, LA personnel, LA operations and LA maintenance expenditures.

Recurrent Surplus/Deficit: This is the recurrent deficit or surplus that is the total recurrent expenditures subtracted from the total revenues. If positive, this represents that the local authority is planning to generate more revenues than it plans to spend in recurrent expenditures. If positive, these funds are now available for the capital budget, paying back long term loans, for debt reduction or for savings.

Capital Expenditures: This is the amount that the LA plans to spend or did spend on capital projects. It is equal to the total under the FY 2004-2005 Implemented Projects or to the FY 2004-2005 Planned Projects.

Loan Repayments: This represents that amount that the LA is to pay or did pay its creditors on currently obligated long-term loans (e.g. NHC, LGLA, etc.). This does not include the amount to be paid for past debts—these are included under the Debt Resolution Repayments.

Net Surpluses/Deficits: This is the effective estimated surplus or deficit that is equal to total revenue minus the recurrent expenditures, the capital expenditures and the loan repayments. If positive, this represent that the local authority has a surplus. This surplus can then be used to pay the debt resolution repayments or be used for savings. If negative, it means that he LA cannot cover all of its expenditures this year.

Debt Resolution Repayments: This represents the amount that the LA will use or did use to repay their outstanding arrears and debts, in accordance with their debt resolution plans.

Uncommitted Surplus / Deficit: This represents the amount remaining with the LA after paying the recurrent expenditures, the capital expenditures, the loan repayments, and debt resolution repayments. If positive, this represents a savings that can be brought forward. If negative, it represents an increase in debt.

Capital Projects:

The Capital Projects section is broken into two components—namely, those capital projects that were reported by the LA as implemented during FY 2004-2005 and those that the LA included in their estimates as projects to be implemented during FY 2005-2006. The detailed information is included for the most expensive three projects, with the remaining projects listed under "All Other Projects." (See Annex 4 for a list of all completed projects in FY 2004-2005, as reported by the LA(s) on Form 3C.)

Code: This is the code used to classify the projects for Ministry of Local Government purposes.

Project Description: This provides a more detailed description of the implemented or proposed project.

Amount (Ksh): This represents the amount that was spent or is planned to be spent on the project.

%: this is the percentage of the capital that is spent for this particular project.

Financial Performance Indicators:

These ratios provide a relative indication of various financial performance indicators by each local authority. These ratios can be used to compare one local authority with another local authority.

LATF Personnel Ratio: This is the total planned personnel expenditures divided by total expenditures. This ratio is defined under the LATF Regulations. In FY 2004-2005, this ratio should be less than 60%.

LATF Capital Ratio: This is the amount allocated for capital expenditures (both projects and capital servicing) divided by the service delivery component of the LATF. The LATF regulations require that this ratio be at least 50%--which means that a LA must allocate the equivalent in Ksh of at least 50% of the amount received from the LATF service delivery amount to either capital projects or capital servicing (eg, maintenance). See Annex 1 for the LATF Service Delivery amounts.

Civic Ratio: This is the total actual amount spent on civic expenditures divided by the total recurrent expenditures. It represents the proportion of the recurrent revenues that are being spent on councillors.

Local Revenue Performance Ratio: this is the total actual revenues collected divided by the planned local revenues. Thus a ratio of 50% means that the LA is only collecting one half of what they had budgeted. A ratio of greater than 100% indicates that he LA is collecting more than what they had planned for. Generally speaking, a higher ratio is preferred to a lower ratio.

Recurrent Expenditure Performance Ratio: This is the total actual local recurrent expenditures divided by the planned recurrent expenditures. Thus, a ratio of less than 100% indicates that the LA spent less than planned while a percentage greater than 100% indicates that the LA spent more than planned.

Capital Expenditure Performance Ratio: This is the total actual capital expenditures divided by the planned capital expenditures. Thus, a ratio of less than 100% indicates that the LA spent less than planned while a percentage greater than 100% indicates that the LA spent more than planned.

Debt Resolution Performance Ratio: This is the total debt resolution payments divided by the planned debt resolution payments. Thus, a ratio of less than 100% indicates that the LA spent less than planned while a percentage greater than 100% indicates that the LA spent more than planned.

L A CODE: 001 Nairobi City Council

Province: NAIROBI — **Summary Profile Fiscal Year 2004/2005** — **District: NAIROBI**

(Values in KShs)

Mayor: Cllr. Dick Wathika		Treasure		Clerk: John Gakuo	
No. of Employees:	18,000	No. of Councillors:	73	Business Permit Schedule:	14
Total Yearly Salaries:	2,486,073,807	Total Civic Costs:	73,681,556	Business Permit Base Value	1,000
Average/Employee:	138,115	Average/Councillor:	1,009,336		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	691,799,751	691,489,863	99.96	889,446,590	128.6
Road Maintenance Levy Fund (RMLF)	160,000,000	183,976,981	115.0	213,000,000	115.8
Sub-Total	851,799,751	875,466,844	102.8	1,102,446,590	125.9
Local Revenues					
CILOR	110,000,000	0	0.0	109,578,660	0.0
Property Rates	1,429,500,000	1,079,209,397	75.5	1,993,000,000	184.7
Single Business Permit	600,000,000	570,209,946	95.0	660,000,000	115.7
Market Fees	150,000,000	0	0.0	165,000,000	0.0
Others	1,683,339,045	699,322,695	50.3	1,389,122,000	198.6
Sub-Total	3,972,839,045	2,348,742,038	59.1	4,316,700,660	183.8
TOTAL REVENUES	4,824,638,796	3,224,208,882	66.8	5,419,147,250	168.1
EXPENDITURES					
Civic	93,581,000	73,681,556	78.7	80,496,000	109.2
L A Personnel	2,824,026,910	2,486,073,807	88.0	2,646,487,915	106.5
L A Operations	1,065,088,145	491,674,350	46.2	1,276,090,374	259.5
L A Maintenance	82,178,703	49,148,948	59.8	107,882,796	219.5
TOTAL Recurrent Expenditures	4,064,874,758	3,100,578,661	76.3	4,110,957,085	132.6
RECURRENT SURPLUS/DEFICITS	759,764,038	123,630,221	16.3	1,308,190,165	1,058.1
CAPITAL EXPENDITURES	530,185,000	207,186,275	0.0	0	0.0
LOAN REPAYMENTS	80,000,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	309,579,038	-83,556,054.0		1,308,190,165	
DEBT RESOLUTION REPAYMENTS	200,000,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	109,579,038	-83,556,054		1,308,190,165	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Roads rehabilitation- Huruma Rd	14,695,042	7
405	Roads rehabilitation- Embakasi Rd	14,279,703	7
405	Roads rehabilitation- Donholm Main Rd	14,041,539	7
		164,169,991	79
	TOTAL	207,186,275	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of Vehicles (Heavy Duty)- Grader, City Wide	22,000,000	11
240	Health Infrastructure Construction/Enhancement, City Wide	7,000,000	3
405	Rd/Street Rehab- Grading Kibironi/ Wanyee Rds-Ngina/Ngando R	5,000,000	2
	All Other Projects	173,025,000	84
	TOTAL	207,025,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	62.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	63.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	2.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	59.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	39.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 006 Ahero Town Council

Province: NYANZA **Summary Profile Fiscal Year 2004/2005** **District: KISUMU**

(Values in KShs)

Mayor: Cllr. Jorim Okoth		Treasure Charles Ochola		Clerk: Evans O. Aweyo	
No. of Employees:	93	No of Councillors	12	Business Permit Schedule	10
Total Yearly Salaries	9,462,148	Total Civic Costs	2,211,123	Business Permit Base Value	500
Average/Employee	101,744	Average/Councillor.	184,260		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,531,296	8,531,296	100.00	10,381,429	121 7
Road Maintenance Levy Fund (RMLF)	0	644,100	0.0	0	0 0
Sub-Total	8,531,296	9,175,396	107.5	10,381,429	113 1
Local Revenues					
CILOR	0	0	0 0	0	0 0
Property Rates	350,000	475,074	135.7	286,826	60 4
Single Business Permit	1,100,000	1,339,420	121.8	1,050,000	78 4
Market Fees	5,100,000	5,530,075	108.4	5,500,000	99 5
Others	4,902,828	390,556	9.4	4,150,000	1,062 6
Sub-Total	11,452,828	7,735,125	67.5	10,986,826	142 0
TOTAL REVENUES	19,984,124	16,910,521	84.6	21,368,255	126 4
EXPENDITURES					
Civic	2,227,000	2,211,123	99.3	2,227,000	100 7
L A Personnel	11,487,548	9,462,148	82.4	10,301,640	103.9
L A Operations	4,669,000	8,182,247	175 2	3,141,700	38 4
L A Maintenance	1,215,000	913,821	75.2	1,092,256	119 5
TOTAL Recurrent Expenditures	19,598,548	20,769,339	106.0	16,762,596	80.7
RECURRENT SURPLUS/DEFICITS	385,576	-3,858,818		4,605,659	
CAPITAL EXPENDITURES	2,154,076	1,795,500	0.0	0	0.0
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	-1,768,500	-5,654,318.0	319.7	4,605,659	
DEBT RESOLUTION REPAYMENTS	1,998,412	0	0.0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	-3,766,912	-5,654,318	150.1	4,605,659	

Implemented Projects 2004/2006

Code	Project Description	Amount (KShs)	%
100	CONSULTANCY	1,107,500	62
405	ROAD GRADING	673,000	37
300	PRINTER	15,000	1
		0	0
	TOTAL	1,795,500	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Water - sanitation infrastructure construction/enhancement.	1,004,000	38
400	Roads - streets construction/enhancement	1,000,000	38
505	Schools rehabilitation	650,076	24
	All Other Projects	0	0
	TOTAL	2,654,076	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	63.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	21.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio.	10.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	67.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	106.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	83.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 011 Awendo Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: MIGORI**

(Values in KShs)

Mayor: John Omollo		Treasure		Clerk: Hudson Kisaka	
No. of Employees:	64	No. of Councillors:	6	Business Permit Schedule: 7	
Total Yearly Salaries:	8,504,520	Total Civic Costs:	2,115,283	Business Permit Base Value	300
Average/Employee:	132,883	Average/Councillor:	352,547		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,593,637	12,593,637	100.00	15,528,011	123.3
Road Maintenance Levy Fund (RMLF)	0	644,100	0.0	0	0.0
Sub-Total	12,593,637	13,237,737	105.1	15,528,011	117.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	304,701	0	0.0	250,857	0.0
Single Business Permit	2,650,000	1,942,607	73.3	2,650,000	136.4
Market Fees	4,580,000	5,769,167	126.0	4,582,000	79.4
Others	4,751,000	504,597	10.5	4,805,000	952.2
Sub-Total	12,285,701	8,216,371	66.9	12,287,857	149.6
TOTAL REVENUES	24,879,338	21,454,108	86.2	27,815,868	129.7
EXPENDITURES					
Civic	1,524,300	2,115,283	138.8	1,885,000	89.1
L A Personnel	7,238,800	8,504,520	117.5	10,203,595	120.0
L A Operations	3,865,000	5,268,717	136.3	2,625,000	49.8
L A Maintenance	1,870,000	1,152,139	61.6	725,000	62.9
TOTAL Recurrent Expenditures	14,498,100	17,040,659	117.5	15,438,595	90.6
RECURRENT SURPLUS/DEFICITS	10,381,238	4,413,449	42.5	12,377,273	280.4
CAPITAL EXPENDITURES	5,900,000	3,664,800	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,481,238	748,649.0	16.7	12,377,273	1,653.3
DEBT RESOLUTION REPAYMENTS	6,693,637	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-2,212,399	748,649		12,377,273	1,653.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
800	BUS PARK	500,000	14
500	MANYATTA CATTLE DIP POLY SCH.	500,000	14
200	TOWNHALL	300,000	8
		2,364,800	65
	TOTAL	3,664,800	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
800	Bus Park	1,000,000	17
200	Completion of Town Hall offices	1,000,000	17
900	Water Project	800,000	14
	All Other Projects	3,100,000	53
	TOTAL	5,900,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	39.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	66.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	117.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	62.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY | **L.A CODE: 016 Baringo County Council**
Summary Profile Fiscal Year 2004/2005 | **District: BARINGO**
(Values in KShs)

Mayor: Cllr. David K. Chelugo		Treasure J. K. Chepsoi		Clerk: Peter K. Keitany	
No. of Employees:	106	No. of Councillors.	76	Business Permit Schedule:	9
Total Yearly Salaries:	6,701,740	Total Civic Costs:	4,078,245	Business Permit Base Value	400
Average/Employee:	63,224	Average/Councillor:	53,661		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	23,138,602	23,138,602	100.00	28,623,471	123.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	23,138,602	23,138,602	100.0	28,623,471	123.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	50,000	0.0
Single Business Permit	3,712,125	3,880,582	104.5	4,500,000	116.0
Market Fees	5,486,243	687,330	12.5	740,236	107.7
Others	13,406,512	358,323	2.3	15,532,000	4,334.6
Sub-Total	22,604,880	4,926,235	21.8	20,822,236	422.7
TOTAL REVENUES	45,743,482	28,064,837	61.4	49,445,707	176.2
EXPENDITURES					
Civic	8,068,560	4,078,245	50.5	9,105,000	223.3
L A Personnel	12,926,839	6,701,740	51.8	14,785,158	220.6
L A Operations	4,316,300	2,465,305	57.1	5,120,400	207.7
L A Maintenance	2,154,000	133,902	6.2	2,816,000	2,103.0
TOTAL Recurrent Expenditures	27,465,699	13,379,192	48.7	31,826,558	237.9
RECURRENT SURPLUS/DEFICITS	18,277,783	14,685,645	80.3	17,619,149	120.0
CAPITAL EXPENDITURES	10,895,971	4,319,751	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,381,812	10,365,894	140.4	17,619,149	170.0
DEBT RESOLUTION REPAYMENTS	4,024,525	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	3,357,287	10,365,894	308.8	17,619,149	170.0

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
360	Civic car Koibatek C.C	600,000	14
505	Loboi primary school	506,979	12
500	Siglewo Primary school	364,194	8
		2,848,578	66
	TOTAL	4,319,751	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Karuen Masai Dam	300,000	9
500	Ngambo Primary & Boarding School	250,000	7
240	Kapkelewa Dispensary Staff Houses	250,000	7
	All Other Projects	2,554,390	76
	TOTAL	3,354,390	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	54.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	39.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	30.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	21.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	48.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	39.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 021 Bomet County Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: BOMET**

(Values in KShs)

Mayor: Cllr. Michael K. Korir		Treasure S. K. Talam		Clerk: Ali Haji Shabure	
No. of Employees:	135	No. of Councillors:	56	Business Permit Schedule: 7	
Total Yearly Salaries:	8,404,412	Total Civic Costs:	5,086,960	Business Permit Base Value	300
Average/Employee:	62,255	Average/Councillor:	90,839		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	30,067,924	30,067,924	100.00	37,212,759	123.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	30,067,924	30,067,924	100.0	37,212,759	123.8
Local Revenues					
CILOR	270,000	6,975	2.6	270,000	3,871.0
Property Rates	123,000	68,925	56.0	63,000	91.4
Single Business Permit	2,692,500	4,158,286	154.4	2,995,968	72.0
Market Fees	921,500	1,121,920	121.7	1,071,500	95.5
Others	3,831,000	1,120,046	32.4	3,458,489	308.8
Sub-Total	7,838,000	6,476,152	82.6	7,858,957	121.4
TOTAL REVENUES	37,905,924	36,544,076	96.4	45,071,716	123.3
EXPENDITURES					
Civic	3,987,273	5,086,960	127.6	6,142,673	120.8
L A Personnel	10,254,420	8,404,412	82.0	11,832,388	140.8
L A Operations	2,476,763	8,220,460	331.9	4,650,108	56.6
L A Maintenance	578,000	3,847,140	665.6	622,000	16.2
TOTAL Recurrent Expenditures	17,296,456	25,558,972	147.8	23,247,169	91.0
RECURRENT SURPLUS/DEFICITS	20,609,468	10,985,104	53.3	21,824,547	198.7
CAPITAL EXPENDITURES	12,500,000	9,820,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,109,468	1,165,104.0	14.4	21,824,547	1,873.2
DEBT RESOLUTION REPAYMENTS	6,519,056	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,590,412	1,165,104	73.3	21,824,547	1,873.2

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
505	116 Schools'Building Materials	2,975,000	30
240	43Dispensaries-Building materials	2,917,000	30
260	3 Open Markets Plots	964,500	10
		2,963,500	30
	TOTAL	9,820,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
410	Grading of Roads & Footbridge Construction	2,415,000	19
999	17 Miscellaneous Projects & Emboss Tea Farm	2,008,000	16
355	Civic Car - Acquisition	2,000,000	16
	All Other Projects	6,077,000	49
	TOTAL	12,500,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	82.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	147.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	78.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 026 Bomet Municipal Council
Summary Profile Fiscal Year 2004/2005
(Values in KShs)

District: BOMET

Mayor: Cllr. Patrick Ngerechi		Treasure B. K. Kosgei		Clerk: S. Koech	
No. of Employees:	67	No of Councillors:	16	Business Permit Schedule	
Total Yearly Salaries:	7,719,412	Total Civic Costs:	1,846,612	Business Permit Base Value	
Average/Employee:	115,215	Average/Councillor.	115,413		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,071,079	6,071,079	100.00	7,265,624	119.7
Road Maintenance Levy Fund (RMLF)	0	1,758,403	0 0	1,500,000	85.3
Sub-Total	6,071,079	7,829,482	129.0	8,765,624	112.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,315,712	2,349,950	178.6	1,500,261	63.8
Single Business Permit	3,500,000	4,779,572	136.6	3,500,000	73.2
Market Fees	900,000	1,304,140	144.9	1,280,000	98.1
Others	2,157,161	1,224,588	49.0	2,500,900	204.2
Sub-Total	7,872,873	9,658,250	122.7	8,781,161	90.9
TOTAL REVENUES	13,943,952	17,487,732	125.4	17,546,785	100.3
EXPENDITURES					
Civic	1,725,908	1,846,612	107.0	1,817,400	98.4
L A Personnel	6,994,373	7,719,412	110 4	7,323,436	94.9
L A Operations	2,531,500	6,015,097	237.6	3,170,500	52.7
L A Maintenance	789,400	2,254,072	285.5	788,000	35.0
TOTAL Recurrent Expenditures	12,041,181	17,835,193	148.1	13,099,336	73.4
RECURRENT SURPLUS/DEFICITS	1,902,771	-347,461		4,447,449	
CAPITAL EXPENDITURES	1,820,000	601,665	0.0	0	0.0
LOAN REPAYMENTS	81,527	0	0.0	0	0.0
NET SURPLUS/DEFICITS	164,298	-949,126.0		4,447,449	
DEBT RESOLUTION REPAYMENTS	4,101,079	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-3,936,781	-949,126	24.1	4,447,449	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
240	Meriol Dispensary-Township	133,333	22
999	Cheboin Secondary School- Cheboin	133,333	22
240	Mulywek Secondary School-Mutarakwa	128,333	21
		206,666	34
	TOTAL	601,665	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Extension of Council offices	600,000	34
999	Purchase of computer	200,000	11
999	Vehicle repair & maintenance	150,000	9
	All Other Projects	800,000	46
	TOTAL	1,750,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	82.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	10.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	122 7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	148.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio.	33 1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 031 Bondo County Council

Province: NYANZA **Summary Profile Fiscal Year 2004/2005** **District: SIAYA**

(Values in KShs)

Mayor: Cllr. Albert Onyango		Treasure John O. Ngere		Clerk: Joshua A. Owuor	
No. of Employees:	71	No. of Councillors:	24	Business Permit Schedule:	8
Total Yearly Salaries:	8,028,811	Total Civic Costs:	2,275,620	Business Permit Base Value	350
Average/Employee:	113,082	Average/Councillor:	94,818		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,086,509	18,534,216	92.27	24,785,522	133.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,086,609	18,534,216	92.3	24,785,522	133.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,556,350	5,138,651	112.8	5,399,064	105.1
Market Fees	1,651,125	1,848,496	112.0	1,592,300	86.1
Others	8,169,266	719,865	10.8	6,673,144	927.0
Sub-Total	14,376,741	7,707,012	53.6	13,664,508	177.3
TOTAL REVENUES	34,463,250	26,241,228	76.1	38,450,030	146.5
EXPENDITURES					
Civic	3,003,278	2,275,620	75.8	3,196,000	140.4
L A Personnel	9,691,284	8,028,811	82.8	9,625,917	119.9
L A Operations	4,806,275	6,779,248	141.0	8,193,625	120.9
L A Maintenance	709,348	1,676,763	236.4	1,860,000	110.9
TOTAL Recurrent Expenditures	18,210,185	18,760,442	103.0	22,875,542	121.9
RECURRENT SURPLUS/DEFICITS	16,253,065	7,480,786	46.0	15,574,488	208.2
CAPITAL EXPENDITURES	11,951,937	8,270,925	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,301,128	-790,139.0		15,574,488	
DEBT RESOLUTION REPAYMENTS	2,959,957	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,341,171	-790,139		15,574,488	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
205	Construction of Council Hall & Offices	2,840,162	34
900	Rehabilitation of Kawamang'aria Dam	464,000	6
900	Rehabilitation of Kokawo Dam	464,000	6
		4,502,763	54
	TOTAL	8,270,925	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
205	Construction of Council Hall & Offices	4,000,000	33
600	Construction of slaughter slab -Usenge & Ndori	1,000,000	8
230	Installation of transformer for Akoko /Mitiro Sec. Schools	700,000	6
	All Other Projects	6,251,937	52
	TOTAL	11,951,937	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	49.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	53.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	103.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	69.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 036 Bondo Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: SIAYA**

(Values in KShs)

Mayor: Cllr. Paul E. Odhiambo		Treasure Dan O. Odhiambo		Clerk: Dickson Kadeke	
No. of Employees:	41	No. of Councillors:	8	Business Permit Schedule. 11	
Total Yearly Salaries:	5,804,465	Total Civic Costs:	1,452,553	Business Permit Base Value	600
Average/Employee:	141,572	Average/Councillor:	181,569		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,798,965	5,798,965	100.00	6,964,916	120 1
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	2,000,000	155.3
Sub-Total	5,798,965	7,087,165	122.2	8,964,916	126.5
Local Revenues					
CILOR	38,488	8,538	22.2	38,488	450.8
Property Rates	362,885	93,334	25.7	362,885	388.8
Single Business Permit	1,564,173	2,088,461	133.5	1,644,743	78.8
Market Fees	3,107,622	3,455,780	111.2	3,107,622	89.9
Others	2,380,004	774,020	31.2	2,480,004	320.4
Sub-Total	7,453,172	6,420,133	86.1	7,633,742	118.9
TOTAL REVENUES	13,252,137	13,507,298	101.9	16,598,658	122 9
EXPENDITURES					
Civic	1,264,000	1,452,553	114.9	1,498,000	103.1
L A Personnel	6,492,541	5,804,465	89.4	6,206,257	106.9
L A Operations	1,430,612	1,011,297	70.7	1,822,540	180.2
L A Maintenance	1,000,500	840,147	84.0	901,280	107.3
TOTAL Recurrent Expenditures	10,187,653	9,108,462	89.4	10,428,077	114.5
RECURRENT SURPLUS/DEFICITS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
CAPITAL EXPENDITURES	1,739,690	2,559,100	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
DEBT RESOLUTION REPAYMENTS	1,271,568	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	Purchase - Tractor	1,161,000	45
500	Classroom-Lwala Primary	200,000	8
500	Classroom-Barkawaga Primary	200,000	8
		998,100	39
	TOTAL	2,559,100	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
240	DISPENSARY	2,500,000	60
925	WATER, DRAINAGE, CLEANING & CONST.	1,000,000	24
350	PURCHASE OF A TRACTOR	600,000	14
	All Other Projects	86,045	2
	TOTAL	4,186,045	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	65.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	15.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	86 1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	89.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	147.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 041 Bungoma County Council

Province: WESTERN **Summary Profile Fiscal Year 2004/2005** **District: BUNGOMA**

(Values in KShs)

Mayor: Clr. Robert Wanyera		Treasure Peter Musungu		Clerk: Moses Okombo	
No. of Employees:	273	No. of Councillors:	41	Business Permit Schedule: 7	
Total Yearly Salaries:	13,621,282	Total Civic Costs:	4,291,264	Business Permit Base Value	300
Average/Employee:	49,895	Average/Councillor:	104,665		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	57,215,570	17,111,245	29.91	71,271,409	416.5
Road Maintenance Levy Fund (RMLF)	0	5,197,664	0.0	0	0.0
Sub-Total	57,215,570	22,308,909	39.0	71,271,409	319.5
Local Revenues					
CILOR	0	667,690	0.0	0	0.0
Property Rates	0	4,396,822	0.0	0	0.0
Single Business Permit	8,000,000	7,423,275	92.8	3,010,000	40.5
Market Fees	5,070,000	5,205,465	102.7	7,036,000	135.2
Others	32,086,635	3,196,722	35.7	8,960,810	280.3
Sub-Total	45,156,635	20,889,974	46.3	19,006,810	91.0
TOTAL REVENUES	102,372,205	43,198,883	42.2	90,278,219	209.0
EXPENDITURES					
Civic	6,955,000	4,291,264	61.7	7,278,400	169.6
L A Personnel	26,859,232	13,621,282	50.7	44,485,383	326.6
L A Operations	13,112,570	10,904,463	83.2	7,179,650	65.8
L A Maintenance	9,120,000	2,767,532	30.3	1,630,000	58.9
TOTAL Recurrent Expenditures	56,046,802	31,584,541	56.4	60,573,433	191.8
RECURRENT SURPLUS/DEFICITS	46,325,403	11,614,342	25.1	29,704,786	255.8
CAPITAL EXPENDITURES	31,000,000	16,168,244	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	15,325,403	-4,553,902.0		29,704,786	
DEBT RESOLUTION REPAYMENTS	15,210,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	115,403	-4,553,902		29,704,786	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Grading of roads	5,136,007	32
405	Extension of Street Lights	2,317,014	14
999	Debt Resolution	1,944,000	12
		6,771,223	42
	TOTAL	16,168,244	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
245	HEALTH INFRASTRUCTURE	7,500,000	24
925	WATER SANITATION INFRASTRUCTURE	7,500,000	24
200	CONSTRUCTION OF WARD OFFICES.	4,000,000	13
	All Other Projects	12,000,000	39
	TOTAL	31,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	46.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	56.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	52.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 046 Bungoma Municipal Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: BUNGOMA**

(Values in KShs)

Mayor: Eliud Wanyonyi		Treasure Martin O Achar		Clerk: Ainea O Indakwa	
No of Employees	162	No of Councillors	13	Business Permit Schedule	10
Total Yearly Salaries	20,279,940	Total Civic Costs	7,579,570	Business Permit Base Value	500
Average/Employee	125,185	Average/Councillor	583,044		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,111,245	57,215,570	334 37	21,531,063	37 6
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0 0	3,161,404	245 4
Sub-Total	17,111,245	58,503,770	341 9	24,692,467	42 2
Local Revenues					
CILOR	1,500,000	0	0 0	1,200,000	0.0
Property Rates	4,084,000	0	0 0	3,804,000	0 0
Single Business Permit	5,323,000	3,027,225	56 9	6,090,000	201 2
Market Fees	4,766,000	7,284,190	152 8	4,807,000	66 0
Others	11,353,100	1,231,927	9 0	13,675,000	1,110 0
Sub-Total	27,026,100	11,543,342	42 7	29,576,000	256 2
TOTAL REVENUES	44,137,345	70,047,112	158 7	54,268,467	77 5
EXPENDITURES					
Civic	4,677,000	7,579,570	162 1	4,857,000	64 1
L A Personnel	17,516,917	20,279,940	115 8	14,730,755	72 6
L A Operations	10,114,000	4,899,110	48 4	9,842,000	200 9
L A Maintenance	2,998,400	3,037,330	101 3	6,993,404	230 2
TOTAL Recurrent Expenditures	35,306,317	35,795,950	101 4	36,423,159	101.8
RECURRENT SURPLUS/DEFICITS	8,831,028	34,251,162	387.9	17,845,308	52.1
CAPITAL EXPENDITURES	7,050,000	48,206,206	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0 0
NET SURPLUS/DEFICITS	1,781,028	-13,955,044.0	-	17,845,308	
DEBT RESOLUTION REPAYMENTS	1,500,000	0	0 0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	281,028	-13,955,044		17,845,308	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
245	HEALTH INFRASTRUCTURE	7,500,000	16
245	HEALTH ACTIVITIES	7,500,000	16
905	WATER AND SANITATION ACTIVITIES	7,500,000	16
		25,706,206	53
	TOTAL	48,206,206	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
800	BRIDGES	3,000,000	24
405	OPENING ROADS	2,400,000	20
500	BURSERIES	1,700,000	14
	All Other Projects	5,150,000	42
	TOTAL	12,250,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	52 4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	51 5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21 2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	42 7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	101 4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	683 8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 051 Bureti County Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: BURETI**

(Values in KShs)

Mayor: Francis Kerich		Treasure Samwel Chirchir		Clerk: I. K. Tonui	
No. of Employees:	85	No. of Councillors:	24	Business Permit Schedule: 7	
Total Yearly Salaries:	14,357,845	Total Civic Costs:	4,980,180	Business Permit Base Value	300
Average/Employee:	168,916	Average/Councillor:	207,508		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,638,906	19,638,906	100.00	24,186,956	123.2
Road Maintenance Levy Fund (RMLF)	0	1,398,076	0.0	0	0.0
Sub-Total	19,638,906	21,036,982	107.1	24,186,956	115.0
Local Revenues					
CILOR	2,194,813	552,644	25.2	9,976,900	1,805.3
Property Rates	661,240	12,624,822	1,909.3	6,657,212	52.7
Single Business Permit	3,443,869	2,554,600	74.2	2,960,775	115.9
Market Fees	1,043,116	997,690	95.6	994,259	99.7
Others	8,950,703	3,406,729	122.3	2,785,715	81.8
Sub-Total	16,293,741	20,136,485	123.6	23,374,861	116.1
TOTAL REVENUES	35,932,647	41,173,467	114.6	47,561,817	115.5
EXPENDITURES					
Civic	5,384,165	4,980,180	92.5	4,824,593	96.9
L A Personnel	13,205,484	14,357,845	108.7	16,716,552	116.4
L A Operations	1,460,793	14,824,183	1,014.8	5,365,917	36.2
L A Maintenance	1,316,000	4,140,353	314.6	14,031,672	338.9
TOTAL Recurrent Expenditures	21,366,442	38,302,561	179.3	40,938,734	106.9
RECURRENT SURPLUS/DEFICITS	14,566,205	2,870,906	19.7	6,623,083	230.7
CAPITAL EXPENDITURES	11,910,556	14,085,309	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,655,649	-11,214,403.0		6,623,083	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	2,655,649	-11,214,403		6,623,083	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
220	Council Quest House	6,360,000	45
405	Embomos Roads	262,000	2
999	Rehabilitation of Cattle Dips	210,000	1
		7,253,309	51
	TOTAL	14,085,309	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
240	Kelunet Dispensary	172,469	12
999	6 Cattle Dips Rehabilitation	136,469	10
405	Kisiara / Tulwet Feeder roads	111,000	8
	All Other Projects	987,704	70
	TOTAL	1,407,642	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	123.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	179.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	118.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 056 Burnt Forest Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: UASIN GISHU**

(Values in KShs)

Mayor: Cllr. Johnson G. Wainaina		Treasure Elijah Chemworem		Clerk: R. K. Mutai	
No. of Employees	22	No of Councillors	8	Business Permit Schedule	
Total Yearly Salaries	2,161,232	Total Civic Costs	1,295,911	Business Permit Base Value	0
Average/Employee	98,238	Average/Councillor	161,989		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,814,650	4,814,650	100 00	5,680,512	118 0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0 0
Sub-Total	4,814,650	4,814,650	100 0	5,680,512	118 0
Local Revenues					
CMOR	0	0	0 0	0	0 0
Property Rates	300,000	392,837	130 9	418,570	106.6
Single Business Permit	831,700	995,360	119.7	839,380	84 3
Market Fees	92,690	302,980	326 9	242,803	80.1
Others	1,313,506	430,763	47.8	901,110	209 2
Sub-Total	2,537,896	2,121,940	83 6	2,401,863	113.2
TOTAL REVENUES	7,352,546	6,936,590	94.3	8,082,375	116 5
EXPENDITURES					
Civic	1,177,000	1,295,911	110 1	322,000	24.8
L A Personnel	2,731,350	2,161,232	79 1	2,681,118	124 1
L A Operations	869,532	3,839,568	441 6	1,415,560	36 9
L A Maintenance	570,000	1,928,965	338.4	675,000	35.0
TOTAL Recurrent Expenditures	5,347,882	9,225,676	172.5	5,093,678	55.2
RECURRENT SURPLUS/DEFICITS	2,004,664	-2,289,086		2,988,697	
CAPITAL EXPENDITURES	1,597,864	2,611,632	0 0	0	0.0
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	406,800	-4,900,718.0		2,988,697	
DEBT RESOLUTION REPAYMENTS	0	0	0 0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	406,800	-4,900,718		2,988,697	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Road Grading	1,188,723	46
505	Assistance to schools	975,804	37
999	Cattle Dips	120,795	5
		326,310	12
	TOTAL	2,611,632	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs),	%
405	Road grading	634,000	39
505	Schools	466,035	29
240	Health centre/dispensaries	248,829	15
	All Other Projects	260,432	16
	TOTAL	1,609,296	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	56 3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	27 7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	14 0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	83 6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	172.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	163 4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 061 Busia County Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: BUSIA**

(Values in KShs)

Mayor: Cllr. Charles B Namudiero		Treasure Anerico O. Ong'wen		Clerk: Godfrey N. Kwena	
No. of Employees:	170	No. of Councillors:	33	Business Permit Schedule: 9	
Total Yearly Salaries:	11,083,140	Total Civic Costs:	6,446,641	Business Permit Base Value	400
Average/Employee:	65,195	Average/Councillor:	195,353.		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,831,713	24,831,713	100.00	30,729,167	123.7
Road Maintenance Levy Fund (RMLF)	0	644,100	0.0	1,300,000	201.8
Sub-Total	24,831,713	25,475,813	102.6	32,029,167	125.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,531,800	4,595,075	130.1	3,654,000	79.5
Market Fees	4,099,950	3,424,585	83.5	4,500,000	131.4
Others	2,752,924	1,504,048	57.7	2,608,451	173.4
Sub-Total	10,384,674	9,523,708	91.7	10,762,451	113.0
TOTAL REVENUES	35,216,387	34,999,521	99.4	42,791,618	122.3
EXPENDITURES					
Civic	4,040,000	6,446,641	159.6	4,966,800	77.0
L A Personnel	14,620,130	11,083,140	75.8	13,891,234	125.3
L A Operations	4,451,337	4,957,229	111.4	5,653,100	114.0
L A Maintenance	972,009	1,139,015	117.2	1,630,000	143.1
TOTAL Recurrent Expenditures	24,083,476	23,626,025	98.1	26,141,134	110.6
RECURRENT SURPLUS/DEFICITS	11,132,911	11,373,496	102.2	16,650,484	146.4
CAPITAL EXPENDITURES	6,477,505	7,012,430	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,655,406	4,361,066.0	93.7	16,650,484	381.8
DEBT RESOLUTION REPAYMENTS	4,654,661	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	745	4,361,066	585,378.0	16,650,484	381.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	GRADING OF FEEDER ROADS	2,208,154	31
999	PREPARATION OF STRATEGIC PLAN	856,854	12
900	CONSTRUCTION OF WATER SPRINGS	799,570	11
		3,147,852	45
	TOTAL	7,012,430	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	CONSTRUCTION/PROTECT OF WATER SPRINGS	1,377,505	18
265	CONSTRUCTION OF TOILETS IN MARKETS	1,000,000	13
405	GRADING OF FEEDER ROADS	1,000,000	13
	All Other Projects	4,072,009	55
	TOTAL	7,449,514	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	21.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	27.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	91.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	98.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	108.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 066 Busia Municipal Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: BUSIA**

(Values in KShs)

Mayor: Cllr. Imelda A. Obwana		Treasure Kevin Okhoba		Clerk: Onesmus Lang'at	
No. of Employees:	191	No. of Councillors:	10	Business Permit Schedule:	12
Total Yearly Salaries:	15,274,986	Total Civic Costs:	3,422,440	Business Permit Base Value	700
Average/Employee:	79,974	Average/Councillor:	342,244		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,583,021	12,583,021	100.00	15,713,808	124.9
Road Maintenance Levy Fund (RMLF)	1,804,072	2,908,646	161.2	2,542,361	87.4
Sub-Total	14,387,093	15,491,667	107.7	18,256,169	117.8
Local Revenues					
CILOR	2,269,440	390,112	17.2	2,269,440	581.7
Property Rates	5,400,000	3,421,695	63.4	2,100,000	61.4
Single Business Permit	6,400,000	4,277,148	66.8	3,650,000	85.3
Market Fees	4,272,400	1,929,582	45.2	3,316,000	171.9
Others	21,793,800	1,136,278	7.3	15,549,491	1,368.5
Sub-Total	40,135,640	11,154,815	27.8	26,884,931	241.0
TOTAL REVENUES	54,522,733	26,646,482	48.9	45,141,100	169.4
EXPENDITURES					
Civic	4,328,000	3,422,440	79.1	2,392,000	69.9
L A Personnel	23,205,838	15,274,986	65.8	19,498,685	127.7
L A Operations	8,607,000	8,221,324	95.5	5,061,000	61.6
L A Maintenance	7,020,000	1,502,271	21.4	3,382,361	225.1
TOTAL Recurrent Expenditures	43,160,838	28,421,021	65.8	30,334,046	106.7
RECURRENT SURPLUS/DEFICITS	11,361,895	-1,774,539		14,807,054	
CAPITAL EXPENDITURES	6,882,000	7,199,621	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,479,895	-8,974,160.0		14,807,054	
DEBT RESOLUTION REPAYMENTS	3,501,021	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	978,874	-8,974,160		14,807,054	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
900	CONS OF BOREHOLES AND SPRINGS	1,614,794	22
405	CONSTRUCTION OF FOOT BRIDGE	1,509,800	21
500	CONSTRUCTION OF CLASSROOMS	1,080,760	15
		2,994,267	42
	TOTAL	7,199,621	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	CONSTRUCTION OF BOREHOLES & SPRINGS	2,550,000	37
500	CONSTRUCTION OF SCHOOLS	2,000,000	29
400	GRADING OF ROADS	932,000	14
	All Other Projects	1,400,000	20
	TOTAL	6,882,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	27.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	65.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	104.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 071 · Butere-Mumias County Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: BUTERE-MUMIAS**

(Values in KShs)

Mayor: Cllr. A. Mutimba		Treasure M. A. Otunga		Clerk: Mrs. Lucy N. Nyaga	
No of Employees.	179	No. of Councillors:	25	Business Permit Schedule.	
Total Yearly Salaries:	16,516,262	Total Civic Costs:	4,453,380	Business Permit Base Value	0
Average/Employee	92,270	Average/Councillor	178,135		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	36,065,457	36,065,457	100 00	44,821,006	124 3
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0 0	2,600,000	201.8
Sub-Total	36,065,457	37,353,657	103 6	47,421,006	127.0
Local Revenues					
CILOR	200,000	0	0 0	200,000	0.0
Property Rates	380,200	57,364	15 1	420,000	732.2
Single Business Permit	7,710,000	4,906,638	63 6	7,941,300	161 8
Market Fees	7,900,000	5,464,685	69 2	8,000,000	146 4
Others	30,673,300	21,046,438	73 6	28,588,300	135.8
Sub-Total	46,863,500	31,475,125	67 2	45,149,600	143.4
TOTAL REVENUES	82,928,957	68,828,782	83 0	92,570,606	134.5
EXPENDITURES					
Civic	7,531,000	4,453,380	59 1	5,005,000	112 4
L A Personnel	21,175,328	16,516,262	78 0	23,180,225	140 3
L A Operations	17,183,600	13,123,728	76 4	15,844,500	120 7
L A Maintenance	11,905,000	12,795,669	107 5	15,035,000	117.5
TOTAL Recurrent Expenditures	57,794,928	46,889,039	81 1	59,064,725	126.0
RECURRENT SURPLUS/DEFICITS	25,134,029	21,939,743	87.3	33,505,881	152.7
CAPITAL EXPENDITURES	13,700,000	18,102,831	0 0	0	0.0
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	11,434,029	3,836,912.0	33.6	33,505,881	873.3
DEBT RESOLUTION REPAYMENTS	7,936,219	0	0 0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	3,497,810	3,836,912	109.7	33,505,881	873.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	Purchase of Tractor	5,643,675	31
405	Costruction of River Crossinmgs	3,958,280	22
360	Purchase of Vehicle	2,601,300	14
		5,899,576	33
	TOTAL	18,102,831	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF VEHICLES (HEAVY DUTY)	6,000,000	44
405	ROADS STREETS REHABILITATION	4,000,000	29
360	PURCHASE OF VEHICLE (PASSENGER)	3,200,000	23
	All Other Projects	500,000	4
	TOTAL	13,700,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	40 2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	31.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	9 5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	67 2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	81 1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	132 1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	1 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 076 Chepareria Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: WEST POKOT**

(Values in KShs)

Mayor: Kilima Ng'ole		Treasure Lilian Sindano		Clerk: Wilson Cherpka	
No. of Employees:	16	No. of Councillors:	8	Business Permit Schedule: 9	
Total Yearly Salaries:	1,631,567	Total Civic Costs:	521,017	Business Permit Base Value	400
Average/Employee:	101,973	Average/Councillor:	65,127		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,401,853	2,017,557	84.00	2,637,856	130.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,401,853	2,017,557	84.0	2,637,856	130.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	83,000	0.0	0	0.0
Single Business Permit	180,000	387,200	215.1	286,800	74.1
Market Fees	306,784	265,928	86.7	320,921	120.7
Others	1,157,909	62,500	5.2	1,003,767	1,606.0
Sub-Total	1,644,693	798,628	48.6	1,611,488	201.8
TOTAL REVENUES	4,046,546	2,816,185	69.6	4,249,344	150.9
EXPENDITURES					
Civic	582,103	521,017	89.5	635,550	122.0
L A Personnel	1,865,385	1,631,567	87.5	1,903,003	116.6
L A Operations	191,825	177,990	92.8	237,478	133.4
L A Maintenance	146,978	176,290	119.9	286,401	162.5
TOTAL Recurrent Expenditures	2,786,291	2,506,864	90.0	3,062,432	122.2
RECURRENT SURPLUS/DEFICITS	1,260,255	309,321	24.5	1,186,912	383.7
CAPITAL EXPENDITURES	720,556	235,707	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	539,699	73,614.0	13.6	1,186,912	1,612.3
DEBT RESOLUTION REPAYMENTS	476,517	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	63,182	73,614	116.5	1,186,912	1,612.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
900	BOREHOLES	235,707	100
		0	0
		0	0
		0	0
	TOTAL	235,707	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	CONSTRUCTION OF CATTLE DIPS	404,200	56
900	CONSTRUCTION OF BORE HOLES	244,291	34
315	PURCHASE OF OFFICE EQUIPMENTS	72,075	10
	All Other Projects	0	0
	TOTAL	720,566	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	69.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio.	48.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	90.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	32.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 081 Chogoria Town Council
Summary Profile Fiscal Year 2004/2005
(Values in KShs)

District: THARAKA

Mayor: Cllr. Jepson R. Kaburu		Treasure J. N. Nkambi		Clerk: F. K. Nyamokeri	
No. of Employees:	33	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	5,557,412	Total Civic Costs:	655,539	Business Permit Base Value	500
Average/Employee:	168,406	Average/Councillor:	81,942		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,491,893	4,491,893	100.00	5,269,112	117.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	395,360	0.0
Sub-Total	4,491,893	4,491,893	100.0	5,664,472	126.1
Local Revenues					
CILOR	395,360	49,708	12.6	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,635,704	1,810,827	110.7	1,640,840	90.6
Market Fees	444,279	527,440	118.7	690,468	130.9
Others	2,933,935	199,410	13.1	1,520,171	762.3
Sub-Total	5,409,278	2,587,385	47.8	3,851,479	148.9
TOTAL REVENUES	9,901,171	7,079,278	71.5	9,515,951	134.4
EXPENDITURES					
Civic	702,020	655,539	93.4	654,580	99.9
L A Personnel	5,351,128	5,557,412	103.9	5,154,778	92.8
L A Operations	1,040,800	1,093,910	105.1	1,543,505	141.1
L A Maintenance	480,430	1,247,918	259.8	57,770	4.6
TOTAL Recurrent Expenditures	7,574,378	8,554,779	112.9	7,410,633	86.6
RECURRENT SURPLUS/DEFICITS	2,326,793	-1,475,501		2,105,318	
CAPITAL EXPENDITURES	1,351,283	1,351,283	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	975,510	-2,826,784.0		2,105,318	
DEBT RESOLUTION REPAYMENTS	932,829	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	42,681	-2,826,784		2,105,318	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	COMPLETION OF TOWN HALL	1,101,283	81
505	REHABILITATION OF SCHOOLS	125,000	9
315	PURCHASE OF OFFICE EQUIPMENT	72,918	5
		52,082	4
	TOTAL	1,351,283	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	COMPLETION OF TOWN HALL	1,101,283	81
505	REHABILITATION OF SCHOOLS	125,000	9
315	PURCHASE OF OFFICE EQUIPMENT	72,918	5
	All Other Projects	52,082	4
	TOTAL	1,351,283	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	67.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	47.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	112.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 086 Chuka Municipal Council
Summary Profile Fiscal Year 2004/2005
(Values in KShs)

District: THARAKA

Mayor: R. F. Murungi		Treasure S. M. Munene		Clerk: J. M. Muthamia	
No. of Employees:	43	No of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	5,642,993	Total Civic Costs:	2,930,791	Business Permit Base Value	500
Average/Employee:	131,232	Average/Councillor:	366,349		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,272,681	6,272,681	100.00	7,545,210	120 3
Road Maintenance Levy Fund (RMLF)	0	1,330,452	0.0	2,000,000	150 3
Sub-Total	6,272,681	7,603,133	121 2	9,545,210	125 5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	361,558	0.0
Single Business Permit	3,017,100	3,095,940	102.6	3,017,100	97.5
Market Fees	674,910	759,130	112.5	674,910	88 9
Others	3,500,122	1,141,553	31.2	3,658,189	320 5
Sub-Total	7,192,132	4,996,623	69 5	7,711,757	154 3
TOTAL REVENUES	13,464,813	12,599,756	93.6	17,256,967	137 0
EXPENDITURES					
Civic	1,471,000	2,930,791	199 2	3,056,000	104.3
L A Personnel	7,191,932	5,642,993	78.5	7,324,744	129.8
L A Operations	3,958,700	3,469,919	87.7	4,889,900	140 9
L A Maintenance	1,245,000	1,168,898	93.9	280,000	24 0
TOTAL Recurrent Expenditures	13,866,632	13,212,601	95.3	15,550,644	117.7
RECURRENT SURPLUS/DEFICITS	-401,819	-612,845	152.5	1,706,323	
CAPITAL EXPENDITURES	2,034,000	2,197,872	0.0	0	0 0
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	-2,435,819	-2,810,717.0	115.4	1,706,323	
DEBT RESOLUTION REPAYMENTS	1,200,000	0	0.0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	-3,635,819	-2,810,717	77.3	1,706,323	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	ROAD	1,328,180	60
300	COMPUTERIZATION	339,600	15
605	TOILET	226,590	10
		303,502	14
	TOTAL	2,197,872	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	MURRAMING OF TOWN ROADS	834,000	41
360	PURCHASE OF REVENUE COLL. VEHICLE	500,000	25
705	IMPROVEMENT OF NDAGANI STADIUM	340,000	17
	All Other Projects	360,000	18
	TOTAL	2,034,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	54 5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	27.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	22 2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	69.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	95 3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	108.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 091 Eldama Ravine Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: KOIBATEK**

(Values in KShs)

Mayor: Cllr. Moses Tanui		Treasure Mrs. Dorcas Ronoh		Clerk: Jonathan K. Kerio	
No. of Employees:	41	No. of Councillors:	8	Business Permit Schedule: 8	
Total Yearly Salaries:	5,768,524	Total Civic Costs:	1,989,295	Business Permit Base Value	350
Average/Employee:	140,696	Average/Councillor:	248,662		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,059,692	7,059,692	100.00	8,572,655	121.4
Road Maintenance Levy Fund (RMLF)	0	644,100	0.0	0	0.0
Sub-Total	7,059,692	7,703,792	109.1	8,572,655	111.3
Local Revenues					
CILOR	6,053,280	2,731,208	45.1	6,053,280	221.6
Property Rates	1,339,180	354,376	26.5	552,000	155.8
Single Business Permit	1,113,000	1,990,063	178.8	1,350,420	67.9
Market Fees	1,695,040	2,309,970	136.3	1,642,849	71.1
Others	1,729,045	2,260,209	77.4	2,918,623	129.1
Sub-Total	11,929,545	9,645,826	80.9	12,517,172	129.8
TOTAL REVENUES	18,989,237	17,349,618	91.4	21,089,827	121.6
EXPENDITURES					
Civic	2,626,000	1,989,295	75.8	2,118,000	106.5
L A Personnel	6,638,826	5,768,524	86.9	6,936,744	120.3
L A Operations	4,458,550	5,103,820	114.5	5,195,417	101.8
L A Maintenance	962,000	1,313,984	136.6	612,020	46.6
TOTAL Recurrent Expenditures	14,685,376	14,175,623	96.5	14,862,181	104.8
RECURRENT SURPLUS/DEFICITS	4,303,861	3,173,995	73.7	6,227,646	196.2
CAPITAL EXPENDITURES	2,100,000	2,116,274	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,203,861	1,057,721.0	48.0	6,227,646	588.8
DEBT RESOLUTION REPAYMENTS	1,799,322	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	404,539	1,057,721	261.5	6,227,646	588.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
900	Purchase of Water Pump (Poror)	342,200	16
245	Completion of Toniok Dispensary (Perkera)	340,808	16
900	Purchase of Water Pipes/Rehabilitation of Kipkabe	313,592	15
		1,119,674	53
	TOTAL	2,116,274	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Road Rehabilitation (Kabivet / Benonin Ward)	300,000	14
250	Water Tank (Ravine Ward)	300,000	14
900	Water Pipe's (Kabimoi to Sagat)	300,000	14
	All Other Projects	1,200,000	57
	TOTAL	2,100,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	96.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 096 Eldoret Municipal Council
Summary Profile Fiscal Year 2004/2005

District: UASIN GISHU

(Values in KShs)

Mayor: Cllr. J. T. Maiyo		Treasure Mr. S. D. Simotwo		Clerk: Mr. R. T. Chepkonga	
No. of Employees:	1,181	No. of Councillors.	20	Business Permit Schedule.	
Total Yearly Salaries:	156,253,035	Total Civic Costs:	5,655,665	Business Permit Base Value	0
Average/Employee:	132,306	Average/Councillor.	282,783		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	57,535,885	57,535,885	100.00	73,498,619	127 7
Road Maintenance Levy Fund (RMLF)	30,269,700	23,843,232	78.8	11,904,017	49 9
Sub-Total	87,805,585	81,379,117	92.7	85,402,636	104 9
Local Revenues					
CILOR	16,276,000	14,123,260	86.8	16,276,268	115 2
Property Rates	40,029,651	63,999,958	159.9	41,000,000	64 1
Single Business Permit	24,010,000	28,907,190	120.4	25,500,000	88 2
Market Fees	22,303,000	15,933,525	71.4	19,779,000	124 1
Others	93,907,620	50,098,733	46.2	108,494,371	216.6
Sub-Total	196,526,271	173,062,666	88.1	211,049,639	121 9
TOTAL REVENUES	284,331,856	254,441,783	89.5	296,452,275	116 5
EXPENDITURES					
Civic	5,132,000	5,655,665	110 2	6,697,000	118 4
L A Personnel	174,378,999	156,253,035	89.6	162,969,057	104 3
L A Operations	52,203,400	34,309,382	65.7	33,336,957	97 2
L A Maintenance	8,717,200	15,863,618	182.0	7,136,000	45.0
TOTAL Recurrent Expenditures	240,431,599	212,081,700	88.2	210,139,014	99.1
RECURRENT SURPLUS/DEFICITS	43,900,257	42,360,083	96.5	86,313,261	203.8
CAPITAL EXPENDITURES	68,454,700	30,748,434	0 0	0	0 0
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	-24,554,443	11,611,649.0		86,313,261	743.3
DEBT RESOLUTION REPAYMENTS	20,450,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-45,004,443	11,611,649		86,313,261	743.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Iangas / Kahuro / Yamumbi Roads / Drainage	3,944,969	13
405	Pioneer / racecourse / elgon View Roads	3,177,000	10
405	Munyaka / Kapsoya / Liplombe Roads	3,166,000	10
		20,460,465	67
	TOTAL	30,748,434	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
800	Central Bussiness Pot hall filling	21,207,000	33
800	Street Light Maintenance	7,500,000	12
360	Kapyemit Road Gravelling	4,995,000	8
	All Other Projects	31,044,000	48
	TOTAL	64,746,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	99.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	2.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	88.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	88.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	44.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 101 Embu County Council

Province: EASTERN **Summary Profile Fiscal Year 2004/2005** **District: EMBU**

(Values in KShs)

Mayor: Cllr. Victor M. Nyagah		Treasure C. K. Mwangi		Clerk: J. Gichunge	
No. of Employees:	86	No. of Councillors:	13	Business Permit Schedule:	10
Total Yearly Salaries:	8,048,608	Total Civic Costs:	2,249,465	Business Permit Base Value	500
Average/Employee:	93,588	Average/Councillor:	173,036		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,818,611	15,706,518	105.99	19,258,148	122.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	14,818,611	15,706,518	106.0	19,258,148	122.6
Local Revenues					
CILOR	520,000	59,783	11.5	520,000	869.8
Property Rates	90,000	0	0.0	0	0.0
Single Business Permit	8,000,000	6,533,335	81.7	8,000,000	122.4
Market Fees	1,280,000	604,730	47.2	740,000	122.4
Others	12,628,000	701,225	11.6	6,062,841	864.6
Sub-Total	22,518,000	7,899,073	35.1	15,322,841	194.0
TOTAL REVENUES	37,336,611	23,605,591	63.2	34,580,989	146.5
EXPENDITURES					
Civic	4,222,000	2,249,465	53.3	0	0.0
L A Personnel	11,327,780	8,048,608	71.1	0	0.0
L A Operations	5,442,000	2,572,198	47.3	10,692,624	415.7
L A Maintenance	2,177,000	2,155,298	99.0	0	0.0
TOTAL Recurrent Expenditures	23,168,780	15,025,569	64.9	10,692,624	71.2
RECURRENT SURPLUS/DEFICITS	14,167,831	8,580,022	60.6	23,888,365	278.4
CAPITAL EXPENDITURES	10,054,149	0	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,113,682	8,580,022.0	208.6	23,888,365	278.4
DEBT RESOLUTION REPAYMENTS	4,764,462	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-650,780	8,580,022		23,888,365	278.4

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	TOTAL	0	0

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	purchase of a toyota pickup	1,700,000	24
200	purchase of land	1,000,000	14
245	construction of wards	807,600	12
	All Other Projects	3,453,200	50
	TOTAL	6,960,800	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	64.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	35.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	64.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 106 Embu Municipal Council
Summary Profile Fiscal Year 2004/2005

District: EMBU

(Values in KShs)

Mayor: Cllr. Moffat N. Kagau		Treasure B. M. Munavu		Clerk: Mr. B. M. Mugo	
No. of Employees	263	No. of Councillors	13	Business Permit Schedule: 11	
Total Yearly Salaries:	18,187,658	Total Civic Costs.	8,281,000	Business Permit Base Value	600
Average/Employee:	69,155	Average/Councillor:	637,000		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,254,362	13,254,362	100.00	16,561,441	125.0
Road Maintenance Levy Fund (RMLF)	0	4,609,692	0.0	0	0.0
Sub-Total	13,254,362	17,864,054	134.8	16,561,441	92.7
Local Revenues					
CILOR	356,975	0	0.0	356,975	0 0
Property Rates	3,000,000	0	0.0	2,300,000	0.0
Single Business Permit	6,000,000	9,990,825	166.5	9,000,000	90 1
Market Fees	6,762,000	5,706,277	84.4	6,262,000	109.7
Others	54,170,629	2,339,892	4 7	49,347,604	2,109.0
Sub-Total	70,289,604	18,036,994	25.7	67,266,579	372.9
TOTAL REVENUES	83,543,966	35,901,048	43.0	83,828,020	233.5
EXPENDITURES					
Civic	8,281,000	8,281,000	100 0	8,250,000	99.6
L A Personnel	25,450,239	18,187,658	71 5	25,538,065	140.4
L A Operations	24,200,999	22,894,999	94 6	21,067,000	92.0
L A Maintenance	2,405,000	1,880,000	78.2	3,925,000	208.8
TOTAL Recurrent Expenditures	60,337,238	51,243,657	84.9	58,780,065	114 7
RECURRENT SURPLUS/DEFICITS	23,206,728	-15,342,609		25,047,955	
CAPITAL EXPENDITURES	11,973,579	4,905,495	0 0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	11,233,149	-20,248,104.0		25,047,955	
DEBT RESOLUTION REPAYMENTS	6,726,422	0	0 0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	4,506,727	-20,248,104		25,047,955	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
800	CONSTRUCTION OF 3RD B/PARK	1,287,193	26
305	PROGRAMM	1,129,260	23
405	PERIODIC ROADS MAINT	767,025	16
		1,722,017	35
	TOTAL	4,905,495	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	WARDS DEVELOPMENT FUND	2,800,000	23
260	ROOFING OF MARKET	2,500,000	21
905	WATER RETICUALATION IMPROVEMENT	2,000,000	17
	All Other Projects	4,673,000	39
	TOTAL	11,973,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	75.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	16.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	25.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	84 9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	41 0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 111 Funyula Town Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: BUSIA**

(Values in KShs)

Mayor: Cllr. Edward N. Ogusinyi		Treasure Z. O. Okochi		Clerk: G. O. Munyori	
No. of Employees:	15	No. of Councillors:	8	Business Permit Schedule: 7	
Total Yearly Salaries:	2,049,028	Total Civic Costs:	497,862	Business Permit Base Value	300
Average/Employee:	136,602	Average/Councillor:	62,233		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,305,639	3,305,641	100.00	3,771,581	114.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,305,639	3,305,641	100.0	3,771,581	114.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	473,720	367,260	77.5	516,440	140.6
Market Fees	524,110	403,710	77.0	0	0.0
Others	336,385	283,950	35.5	800,352	281.9
Sub-Total	1,334,215	1,054,920	79.1	1,316,792	124.8
TOTAL REVENUES	4,639,854	4,360,561	94.0	5,088,373	116.7
EXPENDITURES					
Civic	770,000	497,862	64.7	858,600	172.5
L A Personnel	1,932,027	2,049,028	106.1	2,019,134	98.5
L A Operations	271,600	592,885	218.3	428,000	72.2
L A Maintenance	67,000	169,115	252.4	100,000	59.1
TOTAL Recurrent Expenditures	3,040,627	3,308,890	108.8	3,405,734	102.9
RECURRENT SURPLUS/DEFICITS	1,599,227	1,051,671	65.8	1,682,639	160.0
CAPITAL EXPENDITURES	968,000	410,720	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	631,227	640,951.0	101.5	1,682,639	262.5
DEBT RESOLUTION REPAYMENTS	622,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	9,227	640,951	6,946.5	1,682,639	262.5

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	ROADS	300,000	73
999	GREEN GARDEN	110,720	27
		0	0
		0	0
	TOTAL	410,720	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Grading of roads	300,000	31
999	Green Garden	268,000	28
700	Stadium	150,000	15
	All Other Projects	250,000	26
	TOTAL	968,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	67.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	36.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	79.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	108.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	42.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NORTH EASTERN

L A CODE: 116 Garissa County Council
Summary Profile Fiscal Year 2004/2005
(Values in KShs)

District: GARISSA

Mayor: Dagane Karur		Treasure Safia Hajl Sadik		Clerk: M. A. Santur	
No. of Employees:	57	No. of Councillors:	76	Business Permit Schedule:	
Total Yearly Salaries:	7,541,052	Total Civic Costs:	2,342,980	Business Permit Base Value	0
Average/Employee:	132,299	Average/Councillor:	30,829		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	27,125,162	26,799,660	98.80	33,704,817	125.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	27,125,162	26,799,660	98.8	33,704,817	125.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	500,000	0	0.0	0	0.0
Single Business Permit	200,000	856,383	428.2	730,600	85.3
Market Fees	73,000	121,000	165.8	0	0.0
Others	13,351,276	9,503,092	85.4	11,127,346	117.1
Sub-Total	14,124,276	10,480,475	74.2	11,857,946	113.1
TOTAL REVENUES	41,249,438	37,280,135	90.4	45,562,763	122.2
EXPENDITURES					
Civic	3,522,400	2,342,980	66.5	6,794,400	290.0
L A Personnel	6,537,996	7,541,052	115.3	7,396,985	98.1
L A Operations	2,270,000	7,689,778	338.8	5,293,100	68.8
L A Maintenance	440,000	849,850	193.1	2,004,500	235.9
TOTAL Recurrent Expenditures	12,770,396	18,423,660	144.3	21,488,985	116.6
RECURRENT SURPLUS/DEFICITS	28,479,042	18,856,475	66.2	24,073,778	127.7
CAPITAL EXPENDITURES	20,275,000	15,115,755	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,204,042	3,740,720.0	45.6	24,073,778	643.6
DEBT RESOLUTION REPAYMENTS	6,350,162	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,853,880	3,740,720	201.8	24,073,778	643.6

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
505	Dormitory at Shanta Abak	4,300,000	28
265	Reconstruction of Modogashe Market	2,002,251	13
999	Disaster food	1,500,000	10
		7,313,504	48
	TOTAL	15,115,755	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	30.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	62.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	74.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	144.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio.	74.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 121 Garissa Municipal Council

Province: NORTH EASTERN | **Summary Profile Fiscal Year 2004/2005** | **District: GARISSA**

(Values in KShs)

Mayor: Cllr. A. Mahat		Treasure R. N. Kimanga		Clerk: Y. M. Abdi	
No. of Employees:	108	No. of Councillors:	8	Business Permit Schedule:	
Total Yearly Salaries:	14,538,552	Total Civic Costs:	2,660,000	Business Permit Base Value	0
Average/Employee:	134,616	Average/Councillor:	332,500		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,160,348	19,160,348	100.00	24,171,510	126.2
Road Maintenance Levy Fund (RMLF)	2,385,531	2,385,531	100.0	3,625,281	152.0
Sub-Total	21,545,879	21,545,879	100.0	27,796,791	129.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,500,000	2,347,000	93.9	2,600,000	110.8
Market Fees	2,100,000	1,330,800	63.4	1,753,543	131.8
Others	22,600,000	9,786,300	43.1	22,706,000	232.0
Sub-Total	27,200,000	13,464,100	49.5	27,059,543	201.0
TOTAL REVENUES	48,745,879	35,009,979	71.8	54,856,334	156.7
EXPENDITURES					
Civic	2,660,000	2,660,000	100.0	3,352,000	126.0
L A Personnel	12,873,864	14,538,552	112.9	16,943,884	116.5
L A Operations	10,119,600	9,153,200	90.5	9,697,400	105.9
L A Maintenance	1,302,000	2,282,000	175.3	1,895,000	83.0
TOTAL Recurrent Expenditures	26,955,464	28,633,752	106.2	31,888,284	111.4
RECURRENT SURPLUS/DEFICITS	21,790,415	6,376,227	29.3	22,968,050	360.2
CAPITAL EXPENDITURES	17,100,551	6,600,000	0.0	0	0.0
LOAN REPAYMENTS	4,339,440	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,029,304	-223,773.0		22,968,050	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	9,029,304	-223,773		22,968,050	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
400	Grading of Access roads	2,000,000	30
500	Early childhood Development	1,050,000	16
999	physical planning& Survey	1,000,000	15
		2,550,000	39
	TOTAL	6,600,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Fire Fighting Equipments	6,200,000	34
400	Operating UP Access Roads	2,200,000	12
705	Recreation Centres	2,150,000	12
	All Other Projects	7,560,551	42
	TOTAL	18,110,551	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	32.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	74.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	49.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	106.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	38.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 126 Gucha County Council
Summary Profile Fiscal Year 2004/2005

District: GUCHA

(Values in KShs)

Mayor: Abel M. Okworo		Treasure Enock M. Ombongi		Clerk: Thomas M. Mogere	
No. of Employees.	142	No of Councillors:	33	Business Permit Schedule.	
Total Yearly Salaries.	15,557,583	Total Civic Costs:	4,853,220	Business Permit Base Value	0
Average/Employee.	109,560	Average/Councillor:	147,067		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	27,626,082	27,626,082	100.00	34,180,367	123.7
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0 0	2,600,000	201.8
Sub-Total	27,626,082	28,914,282	104.7	36,780,367	127.2
Local Revenues					
CILOR	0	0	0.0	0	0 0
Property Rates	0	0	0.0	0	0 0
Single Business Permit	3,100,000	4,288,600	138.3	3,220,000	75.1
Market Fees	3,350,000	3,277,930	97.8	3,815,000	116 4
Others	1,830,000	1,028,155	68 8	1,495,000	145.4
Sub-Total	8,280,000	8,594,685	103.8	8,530,000	99.2
TOTAL REVENUES	35,906,082	37,508,967	104.5	45,310,367	120.8
EXPENDITURES					
Civic	7,438,000	4,853,220	65 2	5,434,000	112.0
L A Personnel	16,330,246	15,557,583	95 3	15,535,037	99 9
L A Operations	2,988,000	4,376,804	146 5	4,506,000	103.0
L A Maintenance	792,000	702,731	88.7	892,000	126 9
TOTAL Recurrent Expenditures	27,548,246	25,490,338	92.5	26,367,037	103.4
RECURRENT SURPLUS/DEFICITS	8,357,836	12,018,629	143.8	18,943,330	157.6
CAPITAL EXPENDITURES	7,530,000	2,344,320	0 0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	827,836	9,674,309.0	1,168.6	18,943,330	195.8
DEBT RESOLUTION REPAYMENTS	4,029,748	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-3,201,912	9,674,309		18,943,330	195.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
905	Water springs	1,356,540	58
405	Rehabilitation of roads	751,780	32
310	School desks	207,000	9
		29,000	1
	TOTAL	2,344,320	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Road maintenance	4,370,000	58
905	Provision of water & protection of springs	1,220,000	16
310	Purchase of school desks	700,000	9
	All Other Projects	1,240,000	16
	TOTAL	7,530,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	67 8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	22 7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	19 0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio.	103 8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	92 5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	31 1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 131 Gusii County Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: KISII**

(Values in KShs)

Mayor: Ronald Ondabu		Treasure Samwel Mainda		Clerk: Dick S. Omukaga	
No. of Employees:	266	No. of Councillors:	21	Business Permit Schedule:	
Total Yearly Salaries:	5,041,648	Total Civic Costs:	5,047,310	Business Permit Base Value	0
Average/Employee:	18,954	Average/Councillor:	240,348		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	26,895,907	26,895,907	100.00	33,244,884	123.6
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	2,500,000	194.1
Sub-Total	26,895,907	28,184,107	104.8	35,744,884	126.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,165,961	4,151,125	131.1	3,039,570	73.2
Market Fees	3,550,674	3,727,790	105.0	3,640,000	97.6
Others	3,220,405	510,540	19.4	2,634,911	516.1
Sub-Total	9,937,040	8,389,455	84.4	9,314,481	111.0
TOTAL REVENUES	36,832,947	36,573,562	99.3	45,059,365	123.2
EXPENDITURES					
Civic	4,743,438	5,047,310	106.4	6,309,010	125.0
L A Personnel	17,297,967	5,041,648	29.1	16,678,324	330.8
L A Operations	2,409,081	1,169,502	48.5	1,982,050	169.5
L A Maintenance	848,869	180,000	21.2	350,020	194.5
TOTAL Recurrent Expenditures	25,299,355	11,438,460	45.2	25,319,404	221.4
RECURRENT SURPLUS/DEFICITS	11,533,592	25,135,102	217.9	19,739,961	78.5
CAPITAL EXPENDITURES	8,068,772	1,586,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,464,820	23,549,102.0	679.7	19,739,961	83.8
DEBT RESOLUTION REPAYMENTS	18,627,135	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-15,162,315	23,549,102		19,739,961	83.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
905	Rehabilitation and protection of water springs	1,531,000	97
805	Construction of bridges	55,000	3
		0	0
		0	0
	TOTAL	1,586,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
805	Construction of Bridges	2,030,000	25
925	Construction and protection of water springs	1,350,000	17
200	Councillors Offices at Wards	1,300,000	16
	All Other Projects	3,388,772	42
	TOTAL	8,068,772	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	44.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	84.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	45.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	19.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 136 Homa Bay County Council
Summary Profile Fiscal Year 2004/2005

District: HOMA BAY

(Values in KShs)

Mayor: Cllr. Jane Were		Treasure James M. Akoto		Clerk: William A. Nama	
No. of Employees:	121	No of Councillors.	29	Business Permit Schedule	
Total Yearly Salaries:	5,423,423	Total Civic Costs	3,668,355	Business Permit Base Value	0
Average/Employee	44,822	Average/Councillor.	126,495		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,350,282	21,350,282	100.00	26,330,336	123.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,350,282	21,350,282	100 0	26,330,336	123.3
Local Revenues					
CILOR	0	0	0 0	0	0 0
Property Rates	0	0	0 0	0	0.0
Single Business Permit	2,048,700	1,688,581	82.4	1,785,700	105.8
Market Fees	5,737,050	3,847,785	67.1	4,800,000	124.7
Others	2,124,067	137,200	5.9	2,335,580	1,702.3
Sub-Total	9,909,817	5,673,566	57.3	8,921,280	157.2
TOTAL REVENUES	31,260,099	27,023,848	86.4	35,251,616	130.4
EXPENDITURES					
Civic	4,521,200	3,668,355	81.1	5,007,800	136.5
L A Personnel	17,561,689	5,423,423	30 9	16,592,738	305 9
L A Operations	2,866,350	4,432,914	154.7	4,045,350	91.3
L A Maintenance	1,460,000	1,775,055	121.6	1,600,000	90 1
TOTAL Recurrent Expenditures	26,409,239	15,299,747	57.9	27,245,888	178.1
RECURRENT SURPLUS/DEFICITS	4,850,860	11,724,101	241.7	8,005,728	68.3
CAPITAL EXPENDITURES	6,690,000	5,132,487	0.0	0	0.0
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	-1,839,140	6,591,614.0		8,005,728	121.5
DEBT RESOLUTION REPAYMENTS	4,905,275	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-6,744,415	6,591,614		8,005,728	121.5

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
900	Rodi Kopany Water Project	1,358,764	26
365	Motor Vehicle Maint.	1,090,595	21
505	Assistance to Schools	1,003,700	20
		1,679,428	33
	TOTAL	5,132,487	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Water ponds/boreholes/shallow wells	1,800,000	25
505	Schools Assistance	1,800,000	25
305	Rehabilitation of Rental Houses(Oriang Estate)	700,000	10
	All Other Projects	2,890,000	40
	TOTAL	7,190,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	66 7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	26 1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	24 0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	57 3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	57.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	76.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 141 Homa Bay Municipal Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: HOMA BAY**

(Values in KShs)

Mayor: Cllr. Peter O. Agulo		Treasure David K. Rogony		Clerk: Patrick L. Ouya	
No. of Employees:	205	No. of Councillors:	12	Business Permit Schedule:	
Total Yearly Salaries:	13,788,205	Total Civic Costs:	2,535,917	Business Permit Base Value	0
Average/Employee:	67,260	Average/Councillor:	211,326		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,816,804	13,816,804	100.00	17,272,378	125.0
Road Maintenance Levy Fund (RMLF)	0	2,804,791	0.0	2,804,791	100.0
Sub-Total	13,816,804	16,621,595	120.3	20,077,169	120.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,367,527	1,859,498	136.0	1,464,220	78.7
Single Business Permit	2,519,865	2,390,300	94.9	2,810,200	117.6
Market Fees	8,173,603	7,673,052	93.9	8,007,080	104.4
Others	8,680,983	2,023,959	21.6	9,349,081	461.9
Sub-Total	20,741,978	13,946,809	67.2	21,630,581	155.1
TOTAL REVENUES	34,558,782	30,568,404	88.5	41,707,750	136.4
EXPENDITURES					
Civic	2,969,564	2,535,917	85.4	2,875,100	113.4
L A Personnel	18,906,844	13,788,205	72.9	19,393,695	140.7
L A Operations	2,817,082	3,256,384	115.6	3,958,700	121.6
L A Maintenance	1,931,846	783,306	40.5	1,866,080	238.2
TOTAL Recurrent Expenditures	26,625,336	20,363,812	76.5	28,093,575	138.0
RECURRENT SURPLUS/DEFICITS	7,933,446	10,204,592	128.6	13,614,175	133.4
CAPITAL EXPENDITURES	4,200,000	1,576,011	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,733,446	8,628,581.0	231.1	13,614,175	157.8
DEBT RESOLUTION REPAYMENTS	3,872,104	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-138,658	8,628,581		13,614,175	157.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	TRUCTION/MURRAMING ACCESS ROADS	1,311,841	83
260	MURRAMING DESIGNATED MARKETS	150,000	10
365	KAL 038 A	50,000	3
		64,170	4
	TOTAL	1,576,011	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Rehabilitation of access roads	1,750,000	42
260	Murraming of open air markets	1,700,000	40
905	Maintanance of open air market	250,000	6
	All Other Projects	500,000	12
	TOTAL	4,200,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	71.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	67.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	37.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 143 Ijara County Council

Province: NORTH EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: IJARA**

(Values in KShs)

Mayor: Cllr. Bashir Dahir Daganya		Treasure Sukra Sulub Farah		Clerk: Abdi S. Abdi	
No. of Employees:	0	No. of Councillors:	0	Business Permit Schedule:	0
Total Yearly Salaries:	2,553,951	Total Civic Costs:	871,129	Business Permit Base Value	0
Average/Employee:	0	Average/Councillor:	0		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,734,861	6,734,861	100.00	8,043,576	119.4
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	2,000,000	155.3
Sub-Total	6,734,861	8,023,061	119.1	10,043,576	125.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	180,000	744,602	413.7	366,000	49.2
Market Fees	44,934	1,095,270	2,437.5	242,322	22.1
Others	1,437,700	531,833	54.3	980,000	184.3
Sub-Total	1,662,634	2,371,705	142.6	1,588,322	67.0
TOTAL REVENUES	8,397,495	10,394,766	123.8	11,631,898	111.9
EXPENDITURES					
Civic	1,513,200	871,129	57.6	1,559,200	179.0
L A Personnel	1,057,254	2,553,951	241.6	2,399,295	93.9
L A Operations	1,461,000	2,315,057	158.5	1,953,030	84.4
L A Maintenance	337,000	136,169	40.4	530,000	389.2
TOTAL Recurrent Expenditures	4,368,454	5,876,306	134.5	6,441,525	109.6
RECURRENT SURPLUS/DEFICITS	4,029,041	4,518,460	112.1	5,190,373	114.9
CAPITAL EXPENDITURES	2,787,500	3,397,038	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,241,541	1,121,422.0	90.3	5,190,373	462.8
DEBT RESOLUTION REPAYMENTS	907,361	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	334,180	1,121,422	335.6	5,190,373	462.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
265	Construction of Masalani Market	1,224,538	36
999	Masalani Township Roads	1,100,000	32
265	Construction of Hulugho market	687,500	20
		385,000	11
	TOTAL	3,397,038	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
260	Livestock market sale yard/crush	800,000	29
265	Masalani open air market	700,000	25
360	Outstanding Balance for purchase of vehicle KAN 9784	600,000	22
	All Other Projects	687,500	25
	TOTAL	2,787,500	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	35.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	142.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	134.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	121.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 146 Isiolo County Council

Province: EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: ISIOLO**

(Values in KShs)

Mayor: Cllr. Ibrahim Halake Fayo		Treasure Mrs. Amina Sheikh		Clerk: Martin O. Achar	
No. of Employees:	343	No. of Councillors:	28	Business Permit Schedule:	
Total Yearly Salaries:	45,156,197	Total Civic Costs:	12,125,748	Business Permit Base Value	0
Average/Employee:	131,651	Average/Councillor:	433,062		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,817,606	15,641,272	93.01	20,984,543	134.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	16,817,606	15,641,272	93.0	20,984,543	134.2
Local Revenues					
CILOR	0	387,000	0.0	400,000	103.4
Property Rates	1,504,900	0	0.0	1,756,496	0.0
Single Business Permit	1,503,500	1,418,730	94.4	1,503,500	106.0
Market Fees	1,209,428	2,439,748	201.7	1,241,162	50.9
Others	76,432,026	7,000	0.0	78,060,522	115,150.3
Sub-Total	80,649,854	4,252,478	5.3	82,961,680	1,950.9
TOTAL REVENUES	97,467,460	19,893,750	20.4	103,946,223	522.5
EXPENDITURES					
Civic	7,412,900	12,125,748	163.6	11,780,900	97.2
L A Personnel	27,497,755	45,156,197	164.2	48,268,195	106.9
L A Operations	24,585,020	45,881,646	186.6	24,672,200	53.8
L A Maintenance	6,277,000	9,160,647	145.9	6,070,000	66.3
TOTAL Recurrent Expenditures	65,772,675	112,324,238	170.8	90,791,295	80.8
RECURRENT SURPLUS/DEFICITS	31,694,785	-92,430,488		13,154,928	
CAPITAL EXPENDITURES	7,051,606	4,000,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	24,643,179	-96,430,488.0		13,154,928	
DEBT RESOLUTION REPAYMENTS	9,766,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	14,877,179	-96,430,488		13,154,928	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	OFFICE AND CHAMBER	4,000,000	100
		0	0
		0	0
		0	0
	TOTAL	4,000,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of Land Cruiser	3,751,606	53
999	LASDAP (Refer Form 8-3)	2,000,000	28
365	Fiatalis Shovel GK 507U (Rehabilitation)	500,000	7
	All Other Projects	800,000	11
	TOTAL	7,051,606	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	5.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	170.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	56.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 151 Iten-Tambach Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: KEIYO**

(Values in KShs)

Mayor: Cllr. Silvester Kipchumba		Treasure Ambrose Chelimo		Clerk: K. K. Ibrahim	
No. of Employees:	34	No. of Councillors:	10	Business Permit Schedule.	
Total Yearly Salaries:	4,210,307	Total Civic Costs:	1,090,644	Business Permit Base Value	0
Average/Employee:	123,833	Average/Councillor:	109,064		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,107,603	4,995,235	97.80	6,055,922	121.2
Road Maintenance Levy Fund (RMLF)	0	644,100	0.0	1,300,000	201.8
Sub-Total	5,107,603	5,639,335	110.4	7,355,922	130.4
Local Revenues					
Cess/OR	255,000	23,631	9.3	255,000	1,079.1
Property Rates	466,470	520,455	111.6	330,854	63.6
Single Business Permit	1,227,280	995,027	81.1	1,227,280	123.3
Market Fees	401,131	264,320	65.9	447,309	169.2
Others	2,105,837	354,454	26.3	1,349,836	380.8
Sub-Total	4,455,718	2,157,887	48.4	3,610,279	167.3
TOTAL REVENUES	9,563,321	7,797,222	81.5	10,966,201	140.6
EXPENDITURES					
Civic	969,600	1,090,644	112.5	1,366,791	125.3
L A Personnel	3,785,060	4,210,307	111.2	5,053,870	120.0
L A Operations	1,042,350	1,365,849	131.0	1,329,978	97.4
L A Maintenance	2,000	269,111	13,455.6	1,593,913	592.3
TOTAL Recurrent Expenditures	5,799,010	6,935,911	119.6	9,344,552	134.7
RECURRENT SURPLUS/DEFICITS	3,764,311	861,311	22.9	1,621,649	188.3
CAPITAL EXPENDITURES	1,972,000	2,359,418	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,792,311	-1,498,107.0		1,621,649	
DEBT RESOLUTION REPAYMENTS	530,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,262,311	-1,498,107		1,621,649	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF VEHICLE	761,060	32
240	ANIN DISPENSARY	367,495	16
360	PURCHASE OF EQUIP/FURNITURE	258,078	11
		972,785	41
	TOTAL	2,359,418	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF VEHICLE	700,000	37
240	ANIN DISPENSARY	200,000	11
240	KAPCHEBAR (KIPKAA) DISPENSARY	200,000	11
	All Other Projects	800,000	42
	TOTAL	1,900,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	48.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	119.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio.	119.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 156 Kabarnet Municipal Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: BARINGO**

(Values in KShs)

Mayor: Cllr. Ambrose K. Kandie		Treasure Stephen A. Rotich		Clerk: Mr. Stephen K. Kiprono	
No. of Employees:	55	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	6,165,779	Total Civic Costs:	2,362,914	Business Permit Base Value	500
Average/Employee:	112,105	Average/Councillor:	295,364		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,847,962	5,847,962	100.00	7,047,054	120.5
Road Maintenance Levy Fund (RMLF)	0	1,641,349	0.0	1,434,514	87.4
Sub-Total	5,847,962	7,489,311	128.1	8,481,568	113.2
Local Revenues					
CILOR	674,544	7,993	1.2	674,544	8,439.2
Property Rates	4,655,297	727,763	15.6	1,412,745	194.1
Single Business Permit	2,313,512	2,869,050	124.0	2,544,863	88.7
Market Fees	2,610,968	1,406,030	53.9	2,984,224	212.2
Others	5,853,600	1,472,758	22.9	6,439,318	437.2
Sub-Total	16,107,921	6,483,594	40.3	14,055,694	216.8
TOTAL REVENUES	21,955,883	13,972,905	63.6	22,537,262	161.3
EXPENDITURES					
Civic	2,584,719	2,362,914	91.4	3,149,096	133.3
L A Personnel	8,665,093	6,165,779	71.2	8,186,498	132.8
L A Operations	3,339,284	4,646,804	139.2	4,523,962	97.4
L A Maintenance	2,525,500	784,667	31.1	958,000	122.1
TOTAL Recurrent Expenditures	17,114,596	13,960,164	81.6	16,817,556	120.5
RECURRENT SURPLUS/DEFICITS	4,841,287	12,741	0.3	5,719,706	44,892.1
CAPITAL EXPENDITURES	1,951,280	1,951,280	0.0	0	0.0
LOAN REPAYMENTS	400,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,290,007	-1,938,539.0		5,719,706	
DEBT RESOLUTION REPAYMENTS	214,826	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	3,075,181	-1,938,539		5,719,706	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
500	Construction of Additional class	400,000	20
505	Tilelon Primary School	200,000	10
999	Construction of cattle dip	200,000	10
		1,151,280	59
	TOTAL	1,951,280	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
905	Water Sanitation infrastructure construction	600,000	31
999	Construction of Cattle dip/Capacity building	400,000	20
500	School Construction - Academy	400,000	20
	All Other Projects	551,280	28
	TOTAL	1,951,280	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	40.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	81.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

LA CODE: 161 Kajiado Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: KAJIADO**

(Values in KShs)

Mayor: Cllr. Peter L. G. Molko		Treasure C. S. Leina		Clerk: D. T. Mutil	
No. of Employees:	62	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	5,453,640	Total Civic Costs:	1,276,800	Business Permit Base Value	500
Average/Employee:	87,962	Average/Councillor.	159,600		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,697,295	4,697,295	100.00	5,603,399	119.3
Road Maintenance Levy Fund (RMLF)	0	922,336	0.0	1,434,514	155 5
Sub-Total	4,697,295	5,619,631	119 6	7,037,913	125.2
Local Revenues					
CILOR	0	0	0.0	0	0 0
Property Rates	254,674	0	0.0	0	0.0
Single Business Permit	837,148	1,864,077	222.7	1,554,222	83 4
Market Fees	1,589,942	562,981	35.4	980,193	174.1
Others	6,198,945	1,315,415	22.4	5,861,159	445 6
Sub-Total	8,880,709	3,742,473	42 1	8,395,574	224.3
TOTAL REVENUES	13,578,004	9,362,104	69.0	15,433,487	164.9
EXPENDITURES					
Civic	1,409,000	1,276,800	90.6	1,333,200	104.4
L A Personnel	7,856,750	5,453,640	69 4	7,776,202	142 6
L A Operations	1,321,800	923,883	69.9	1,681,460	182.0
L A Maintenance	310,000	257,150	83.0	490,500	190 7
TOTAL Recurrent Expenditures	10,897,550	7,911,473	72 6	11,281,362	142.6
RECURRENT SURPLUS/DEFICITS	2,680,454	1,450,631	54 1	4,152,125	286.2
CAPITAL EXPENDITURES	1,409,188	0	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,271,266	1,450,631.0	114.1	4,152,125	286.2
DEBT RESOLUTION REPAYMENTS	1,369,482	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-98,216	1,450,631		4,152,125	286.2

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	TOTAL	0	0

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	construction of offices	859,188	61
200	security lights	300,000	21
500	construction of majengo N/SCHOOL	250,000	18
	All Other Projects	0	0
	TOTAL	1,409,188	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	75 3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	25 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio.	16 1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	42.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	72.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 166 Kakamega County Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: KAKAMEGA**

(Values in KShs)

Mayor: Cllr. S. S. Mwanzi		Treasure E. S. Ikoha		Clerk: L. K. Too	
No. of Employees:	219	No. of Councillors:	33	Business Permit Schedule: 7	
Total Yearly Salaries:	17,330,922	Total Civic Costs:	6,286,240	Business Permit Base Value	300
Average/Employee:	79,137	Average/Councillor:	190,492		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	41,925,917	41,923,916	100.00	52,032,397	124.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	41,925,917	41,923,916	100.0	52,032,397	124.1
Local Revenues					
CILOR	752,000	256,856	34.2	3,500,000	1,362.6
Property Rates	154,250	829,315	537.6	150,000	18.1
Single Business Permit	3,698,356	3,966,530	107.3	3,481,500	87.8
Market Fees	3,610,000	5,877,329	162.8	2,646,000	45.0
Others	7,875,204	1,389,862	8.9	15,661,650	1,126.8
Sub-Total	16,089,810	12,319,892	76.6	25,439,150	206.5
TOTAL REVENUES	58,015,727	54,243,808	93.5	77,471,547	142.8
EXPENDITURES					
Civic	4,710,220	6,286,240	133.5	7,244,800	115.2
L A Personnel	20,321,594	17,330,922	85.3	21,014,585	121.3
L A Operations	8,772,970	6,647,994	75.8	12,912,300	194.2
L A Maintenance	8,431,539	6,262,054	74.3	5,025,000	80.2
TOTAL Recurrent Expenditures	42,236,323	36,527,210	86.5	46,196,685	126.5
RECURRENT SURPLUS/DEFICITS	15,779,404	17,716,598	112.3	31,274,862	176.5
CAPITAL EXPENDITURES	15,500,000	17,376,888	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	279,404	339,710.0	121.6	31,274,862	9,206.3
DEBT RESOLUTION REPAYMENTS	9,965,678	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-9,686,274	339,710		31,274,862	9,206.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	Purchase of vehicle (HD)	11,281,845	65
405	Roads/street Rehabilitation	3,070,624	18
240	Health infrastructure construction	2,473,160	14
		551,259	3
	TOTAL	17,376,888	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of grader - Council	9,000,000	58
240	Construction of Eshirakalu Disp.- C.Butsotso	500,000	3
240	Construction of a dispensary - navakholo	500,000	3
	All Other Projects	5,500,000	35
	TOTAL	15,500,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	76.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	86.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	112.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 171 - Kakamega Municipal Council

Province: WESTERN **Summary Profile Fiscal Year 2004/2005** **District: KAKAMEGA**

(Values in KShs)

Mayor: Cllr. P. H. Kunyobo		Treasure L. S. Wamboba		Clerk: N. W. Otido	
No. of Employees:	343	No. of Councillors:	17	Business Permit Schedule	10
Total Yearly Salaries.	30,211,353	Total Civic Costs	2,448,275	Business Permit Base Value	500
Average/Employee:	88,080	Average/Councillor:	144,016		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,278,478	21,278,480	100.00	26,891,384	126.4
Road Maintenance Levy Fund (RMLF)	0	5,453,891	0.0	6,455,605	118 4
Sub-Total	21,278,478	26,732,371	125.6	33,346,989	124 7
Local Revenues					
CILOR	2,228,810	75,046	3.4	2,228,810	2,969 9
Property Rates	10,090,000	9,703,960	96.2	7,030,000	72.4
Single Business Permit	6,820,000	8,207,630	120.3	5,000,000	60.9
Market Fees	11,173,345	8,582,590	76.8	5,381,930	62 7
Others	34,581,143	6,384,906	29.0	22,003,793	344.6
Sub-Total	64,893,298	32,954,132	50.8	41,644,533	126.4
TOTAL REVENUES	86,171,776	59,686,503	69.3	74,991,522	125.6
EXPENDITURES					
Civic	3,796,000	2,448,275	64.5	3,192,000	130 4
L A Personnel	34,754,546	30,211,353	86 9	35,903,224	118.8
L A Operations	19,260,000	11,936,415	62.0	4,518,157	37.9
L A Maintenance	11,109,386	14,819,667	133.4	11,220,605	75.7
TOTAL Recurrent Expenditures	68,919,932	59,415,710	86.2	54,833,986	92 3
RECURRENT SURPLUS/DEFICITS	17,251,844	270,793	1.6	20,157,536	7,443.9
CAPITAL EXPENDITURES	8,307,701	12,961,592	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,944,143	-12,690,799.0		20,157,536	
DEBT RESOLUTION REPAYMENTS	8,511,391	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	432,752	-12,690,799		20,157,536	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	COUNCIL - FIRE TENDER	1,600,000	12
999	AI - NYAYO	1,100,000	8
999	SHISASARI - ROSTERMAN	980,000	8
		9,281,592	72
	TOTAL	12,961,592	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
320	Council Project - Purchase of Fire tender	2,600,000	31
505	Musaa Ward - Upgrading of roads	450,000	5
240	Industrial Ward - Dispensary Construction	450,000	5
	All Other Projects	4,807,701	58
	TOTAL	8,307,701	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	49 9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	32 5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	4 1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	50.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	86.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	156.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 176 Kandara Town Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: MARAGUA**

(Values in KShs)

Mayor: Cllr. Mwangi Kamau		Treasure J. W. Mwangi		Clerk: Mucangi A. W. (Miss)	
No. of Employees:	29	No. of Councillors:	10	Business Permit Schedule: 10	
Total Yearly Salaries:	2,366,205	Total Civic Costs:	926,800	Business Permit Base Value	500
Average/Employee:	81,593	Average/Councillor:	92,680		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,113,104	4,113,104	100.00	4,776,206	116.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,113,104	4,113,104	100.0	4,776,206	116.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	142,000	0.0
Single Business Permit	198,850	573,465	288.4	285,000	49.7
Market Fees	0	0	0.0	0	0.0
Others	640,000	384,350	77.4	496,396	129.2
Sub-Total	838,850	957,815	114.2	923,396	96.4
TOTAL REVENUES	4,951,954	5,070,919	102.4	5,699,602	112.4
EXPENDITURES					
Civic	561,400	926,800	165.1	548,400	59.2
L A Personnel	2,359,510	2,366,205	100.3	2,899,446	122.5
L A Operations	273,000	812,400	297.6	210,000	25.8
L A Maintenance	206,000	65,000	31.6	34,248	52.7
TOTAL Recurrent Expenditures	3,399,910	4,170,405	122.7	3,692,094	88.5
RECURRENT SURPLUS/DEFICITS	1,552,044	900,514	58.0	2,007,508	222.9
CAPITAL EXPENDITURES	1,054,000	440,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	498,044	460,514.0	92.5	2,007,508	435.9
DEBT RESOLUTION REPAYMENTS	495,260	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	2,784	460,514	16,541.5	2,007,508	435.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
500	RENOVATION OF KARIMAMWARO	200,000	45
400	CONSTRUCTION OF KWA DAUDI	100,000	23
400	GRADING KANDARA STREETS	60,000	14
		80,000	18
	TOTAL	440,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
400	KWA NDONGA BRIDGE	350,000	36
905	MUKOE WATER POINT	220,000	23
410	GATUNDU - MUGONDU ROAD	140,000	14
	All Other Projects	264,000	27
	TOTAL	974,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	21.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	114.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	122.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	41.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 181 Kangema Town Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: MURANG'A**

(Values in KShs)

Mayor: Cllr. Andrwe M. Njoroge		Treasure Mrs. Njeri Kahuno		Clerk: Michael Njogu	
No. of Employees:	58	No. of Councillors:	8	Business Permit Schedule:	9
Total Yearly Salaries:	4,478,461	Total Civic Costs:	1,031,585	Business Permit Base Value	400
Average/Employee:	77,215	Average/Councillor:	128,948		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,971,844	3,971,844	100.00	4,636,258	116.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,971,844	3,971,844	100.0	4,636,258	116.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	73,140	0	0.0	0	0.0
Single Business Permit	3,986,263	2,308,380	57.9	2,200,000	95.3
Market Fees	1,452,449	1,410,180	97.1	1,200,000	85.1
Others	4,514,948	657,200	39.6	1,660,600	252.7
Sub-Total	10,026,800	4,375,760	43.6	5,060,600	115.7
TOTAL REVENUES	13,998,644	8,347,604	59.6	9,696,858	116.2
EXPENDITURES					
Civic	972,000	1,031,585	106.1	903,000	87.5
L A Personnel	5,237,646	4,478,461	85.5	5,199,837	116.1
L A Operations	2,837,250	1,071,289	37.8	1,410,200	131.6
L A Maintenance	1,243,104	178,980	14.4	205,000	114.5
TOTAL Recurrent Expenditures	10,290,000	6,760,315	65.7	7,718,037	114.2
RECURRENT SURPLUS/DEFICITS	3,708,644	1,587,289	42.8	1,978,821	124.7
CAPITAL EXPENDITURES	1,553,298	787,664	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,155,346	799,625.0	37.1	1,978,821	247.5
DEBT RESOLUTION REPAYMENTS	509,810	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,645,536	799,625	48.6	1,978,821	247.5

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
800	Bus Park	630,711	80
405	kibango to Watuha School Road	101,763	13
265	kiairathe Market	27,590	4
		27,600	4
	TOTAL	787,664	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
995	OFFICE RENOVATION	753,298	48
999	OFFICE TOILETS	200,000	13
265	IHIGA-INI MARKET REHABILITATION	50,000	3
	All Other Projects	550,000	35
	TOTAL	1,553,298	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	43.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	65.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	50.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 186 Kangundo Town Council

Province: EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: MACHAKOS**

(Values in KShs)

Mayor: Cllr. Sammy Mweki		Treasure A. S. Njue		Clerk: S. P. N. Kuria	
No. of Employees:	97	No. of Councillors:	16	Business Permit Schedule:	
Total Yearly Salaries:	8,761,565	Total Civic Costs:	2,299,663	Business Permit Base Value	0
Average/Employee:	90,325	Average/Councillor:	143,729		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	0	14,707,766	0.00	23,922,111	162.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	0	14,707,766	0.0	23,922,111	162.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	0	7,488,319	0.0	7,495,365	100.1
Market Fees	0	3,753,046	0.0	5,089,259	135.6
Others	0	775,963	8.5	9,162,080	1,180.7
Sub-Total	0	12,017,328	0.0	21,746,704	181.0
TOTAL REVENUES	0	26,725,094	0.0	45,668,815	170.9
EXPENDITURES					
Civic	3,216,400	2,299,663	71.5	3,535,400	153.7
L A Personnel	9,383,874	8,761,565	93.4	9,422,628	107.5
L A Operations	7,295,600	6,364,468	87.2	7,901,400	124.1
L A Maintenance	1,635,600	2,008,159	122.8	1,705,000	84.9
TOTAL Recurrent Expenditures	21,531,474	19,433,855	90.3	22,564,428	116.1
RECURRENT SURPLUS/DEFICITS	-21,531,474	7,291,239		23,104,387	316.9
CAPITAL EXPENDITURES	10,947,377	8,345,788	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-32,478,851	-1,054,549.0	3.2	23,104,387	
DEBT RESOLUTION REPAYMENTS	7,604,944	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-40,083,795	-1,054,549	2.6	23,104,387	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
800	Kangundo Bus Park	1,923,681	23
800	Exhauster	1,885,760	23
705	Computers	694,000	8
		3,842,347	46
	TOTAL	8,345,788	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
800	Exhauster Truck	2,247,377	22
800	Kangundo Bus Park(entrance & exit)	1,000,000	10
245	Land Acquisition (dumping site)	700,000	7
	All Other Projects	6,200,000	61
	TOTAL	10,147,377	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	0.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	90.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	76.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 191 Kapenguria Municipal Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: WEST POKOT**

(Values in KShs)

Mayor: Boaz Kaperur		Treasure Z. N. Marigi		Clerk: J. J. Pkemoi	
No. of Employees.	45	No. of Councillors:	9	Business Permit Schedule.	8
Total Yearly Salaries	6,648,940	Total Civic Costs.	2,908,689	Business Permit Base Value	350
Average/Employee	147,754	Average/Councillor:	323,188		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,282,316	9,282,316	100.00	11,379,782	122.6
Road Maintenance Levy Fund (RMLF)	1,500,000	1,500,000	100.0	1,500,000	100 0
Sub-Total	10,782,316	10,782,316	100.0	12,879,782	119.5
Local Revenues					
CILOR	877,942	1,373,591	156.5	1,080,000	78.6
Property Rates	179,504	190,600	106.2	180,970	94 9
Single Business Permit	2,368,943	2,312,141	97.6	2,486,146	107.5
Market Fees	363,959	409,011	112.4	346,776	84.8
Others	4,026,593	668,960	16.6	4,032,017	602.7
Sub-Total	7,816,941	4,954,303	63.4	8,125,909	164.0
TOTAL REVENUES	18,599,257	15,736,619	84.6	21,005,691	133.5
EXPENDITURES					
Civic	2,769,360	2,908,689	105.0	2,514,360	86.4
L A Personnel	4,869,991	6,648,940	136.5	6,790,731	102.1
L A Operations	1,782,000	2,669,500	149 8	2,104,130	78 8
L A Maintenance	993,724	1,006,027	101 2	1,700,000	169.0
TOTAL Recurrent Expenditures	10,415,075	13,233,156	127 1	13,109,221	99.1
RECURRENT SURPLUS/DEFICITS	8,184,182	2,503,463	30.6	7,896,470	315.4
CAPITAL EXPENDITURES	6,465,000	5,439,943	0.0	0	0 0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,719,182	-2,936,480.0		7,896,470	
DEBT RESOLUTION REPAYMENTS	800,000	0	0 0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	919,182	-2,936,480		7,896,470	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	ROADS AND DRAINAGES	1,804,511	33
405	GRADING OF RURAL ROADS	1,195,060	22
500	CONS. OF SIYOI SEC SCHOOL	600,000	11
		1,840,372	34
	TOTAL	5,439,943	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
210	CONSTRUCTION OF COUNCIL KIOSKS	2,000,000	31
405	ROAD M.LEVY FUND - MAKUTANO ROADS	1,500,000	23
400	CONSTRUCTION OF BRIDGES	840,000	13
	All Other Projects	2,125,000	33
	TOTAL	6,465,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	45 3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	58.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	22.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	63.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	127.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	84.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 196 Kapsabet Municipal Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — District: NANDI

(Values in KShs)

Mayor: Cllr. Joseph Ngetich		Treasure David K. Mibei		Clerk: J. Sitienei	
No. of Employees:	84	No. of Councillors:	14	Business Permit Schedule:	10
Total Yearly Salaries:	9,426,621	Total Civic Costs:	3,546,259	Business Permit Base Value	500
Average/Employee:	112,222	Average/Councillor:	253,304		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,195,820	11,195,820	100.00	13,829,381	123.5
Road Maintenance Levy Fund (RMLF)	0	1,489,682	0.0	1,489,682	100.0
Sub-Total	11,195,820	12,685,502	113.3	15,319,063	120.8
Local Revenues					
CILOR	571,700	62,105	10.9	571,700	920.5
Property Rates	2,257,450	2,148,091	95.2	2,522,254	117.4
Single Business Permit	3,471,573	3,978,115	114.6	3,707,352	93.2
Market Fees	1,142,906	3,172,205	277.6	2,388,156	75.3
Others	5,907,425	168,190	3.5	4,862,893	2,891.3
Sub-Total	13,351,054	9,528,706	71.4	14,052,355	147.5
TOTAL REVENUES	24,546,874	22,214,208	90.5	29,371,418	132.2
EXPENDITURES					
Civic	2,757,600	3,546,259	128.6	2,737,600	77.2
L A Personnel	11,289,717	9,426,621	83.5	12,035,158	127.7
L A Operations	4,651,100	6,875,584	147.8	5,670,500	82.5
L A Maintenance	733,000	1,733,587	236.5	2,192,682	126.5
TOTAL Recurrent Expenditures	19,431,417	21,582,051	111.1	22,635,940	104.9
RECURRENT SURPLUS/DEFICITS	5,115,457	632,157	12.4	6,735,478	1,065.5
CAPITAL EXPENDITURES	6,687,161	5,198,118	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-1,571,704	-4,565,961.0	290.5	6,735,478	
DEBT RESOLUTION REPAYMENTS	1,328,400	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-2,900,104	-4,565,961	157.4	6,735,478	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
260	refuse collection tractor	1,146,010	22
260	market extension/land acquisition	748,953	14
230	expansion of street lights	569,923	11
		2,733,232	53
	TOTAL	5,198,118	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Kabirirsang Sec. School Laboratory	400,000	13
240	Chemundu Health Centre	277,654	9
230	Kipture Sec. School Laboratory	277,654	9
	All Other Projects	2,175,578	69
	TOTAL	3,130,885	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	49.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	71.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	111.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	77.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 201 Karatina Municipal Council

Province: CENTRAL **Summary Profile Fiscal Year 2004/2005** **District: NYERI**

(Values in KShs)

Mayor: Cllr. C. K. Kariuki		Treasure M. Gitau		Clerk: J. T. Methu	
No. of Employees:	154	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	16,503,874	Total Civic Costs:	3,184,486	Business Permit Base Value	500
Average/Employee:	107,168	Average/Councillor:	398,061		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,706,894	3,706,896	100.00	4,338,772	117.0
Road Maintenance Levy Fund (RMLF)	1,500,000	2,466,147	164.4	1,500,000	60.8
Sub-Total	5,206,894	6,173,043	118.6	5,838,772	94.6
Local Revenues					
CILOR	174,000	22,795	13.1	174,387	765.0
Property Rates	6,597,300	13,634,895	206.7	6,893,824	50.6
Single Business Permit	345,000	5,780,900	1,675.6	6,639,590	114.9
Market Fees	5,818,604	7,227,422	124.2	6,245,020	86.4
Others	15,226,362	2,470,032	28.8	8,572,200	347.0
Sub-Total	28,161,266	29,136,044	103.5	28,525,021	97.9
TOTAL REVENUES	33,368,160	35,309,087	105.8	34,363,793	97.3
EXPENDITURES					
Civic	3,486,000	3,184,486	91.4	4,092,175	128.5
L A Personnel	15,492,322	16,503,874	106.5	14,714,176	89.2
L A Operations	7,968,706	8,857,081	111.1	8,654,570	97.7
L A Maintenance	3,201,500	2,885,351	90.1	2,420,000	83.9
TOTAL Recurrent Expenditures	30,148,528	31,430,792	104.3	29,880,921	95.1
RECURRENT SURPLUS/DEFICITS	3,219,632	3,878,295	120.5	4,482,872	115.6
CAPITAL EXPENDITURES	1,200,000	3,883,816	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,019,632	-5,521.0		4,482,872	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	2,019,632	-5,521		4,482,872	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Roads Construction & Repairs	2,462,691	63
300	Computerisation-Server,Computer	957,783	25
999	NHC	463,342	12
		0	0
	TOTAL	3,883,816	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
400	ACQUISITION OF SEWER WAYLEAVE	1,000,000	83
400	ROAD MAINTENANCE	200,000	17
		0	0
	All Other Projects	0	0
	TOTAL	1,200,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	103.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	104.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	323.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 206 Karuri Town Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — District: KIAMBU

(Values in KShs)

Mayor: Cllr. George M. Gachau		Treasure Mary W. Kirungu		Clerk: Philip K. Mwangi	
No. of Employees:	80	No. of Councillors:	10	Business Permit Schedule: 10	
Total Yearly Salaries:	9,851,278	Total Civic Costs:	2,590,956	Business Permit Base Value	500
Average/Employee:	123,141	Average/Councillor:	259,096		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,616,399	14,616,399	100.00	7,250,595	49.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	10,875,893	0.0
Sub-Total	14,616,399	14,616,399	100.0	18,126,488	124.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	6,210,000	5,871,775	94.6	6,050,000	103.0
Market Fees	1,050,000	1,062,480	101.2	782,000	73.6
Others	4,960,833	2,082,805	39.3	5,298,478	254.4
Sub-Total	12,220,833	9,017,060	73.8	12,130,478	134.5
TOTAL REVENUES	26,837,232	23,633,459	88.1	30,256,966	128.0
EXPENDITURES					
Civic	2,418,000	2,590,956	107.2	2,260,000	87.2
L A Personnel	10,200,917	9,851,278	96.6	9,393,383	95.4
L A Operations	4,663,000	4,541,571	97.4	4,439,500	97.8
L A Maintenance	1,648,560	1,338,259	81.2	4,492,240	335.7
TOTAL Recurrent Expenditures	18,930,477	18,322,064	96.8	20,585,123	112.4
RECURRENT SURPLUS/DEFICITS	**7,906,755**	**5,311,395**	**67.2**	**9,671,843**	**182.1**
CAPITAL EXPENDITURES	5,125,000	6,589,372	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**2,781,755**	**-1,277,977.0**		**9,671,843**	
DEBT RESOLUTION REPAYMENTS	2,692,101	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	**89,654**	**-1,277,977**		**9,671,843**	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	Lorry / Tipper	4,850,000	74
405	Road Murraming	1,463,650	22
900	Pump Maintenance & Installation	275,722	4
		0	0
	TOTAL	6,589,372	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Grading and Murraming of Gatuikira Nyaniega Road	1,200,000	23
405	Grading and Murraming of Muchunu Road	1,200,000	23
905	Provision of Water from Nairobi City Council Pipes	1,100,000	21
	All Other Projects	1,625,000	32
	TOTAL	5,125,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	52.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	29.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	14.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	73.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	96.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditure
Capital Expenditure Performance Ratio	128.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 211 Kehancha Municipal Council
Summary Profile Fiscal Year 2004/2005

(Values in KShs)

District: KURIA

Mayor: RoseMary Maroa		Treasure Maurice T. Chacha		Clerk: Eric Simiyu	
No. of Employees:	126	No. of Councillors:	30	Business Permit Schedule:	5
Total Yearly Salaries:	13,207,990	Total Civic Costs:	4,403,338	Business Permit Base Value	200
Average/Employee:	104,825	Average/Councillor:	146,778		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,025,140	17,025,138	100.00	21,044,682	123.6
Road Maintenance Levy Fund (RMLF)	0	950,917	0.0	500,000	52.6
Sub-Total	17,025,140	17,976,055	105.6	21,544,682	119.9
Local Revenues					
CILOR	500,000	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,962,545	3,105,625	78.4	3,363,150	108.3
Market Fees	5,578,250	4,106,636	73.6	4,231,281	103.0
Others	6,491,544	8,520,360	84.9	10,041,141	117.8
Sub-Total	16,532,339	15,732,621	95.2	17,635,572	112.1
TOTAL REVENUES	33,557,479	33,708,676	100.5	39,180,254	116.2
EXPENDITURES					
Civic	4,912,000	4,403,338	89.6	3,804,000	86.4
L A Personnel	15,219,715	13,207,990	86.8	19,179,692	145.2
L A Operations	5,247,000	3,599,122	68.6	6,209,766	172.5
L A Maintenance	2,375,000	1,218,591	51.3	1,805,000	148.1
TOTAL Recurrent Expenditures	27,753,715	22,429,041	80.8	30,998,458	138.2
RECURRENT SURPLUS/DEFICITS	5,803,764	11,279,635	194.4	8,181,796	72.5
CAPITAL EXPENDITURES	7,000,000	15,445,690	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-1,196,236	-4,166,055.0	348.3	8,181,796	
DEBT RESOLUTION REPAYMENTS	305,470	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-1,501,706	-4,166,055	277.4	8,181,796	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	Road Grader	11,657,970	75
405	Rural Access Roads	3,079,345	20
205	Computers	311,215	2
		397,160	3
	TOTAL	15,445,690	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of Road Grader	7,000,000	74
700	Construction of Municipal Sports Ground	2,500,000	26
		0	0
	All Other Projects	0	0
	TOTAL	9,500,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	95.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	80.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	220.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 216 Keiyo County Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: KEIYO**

(Values in KShs)

Mayor: Cllr. Vincent Chebore		Treasure B. K. Chemesis		Clerk: J. K. Mutai	
No. of Employees:	50	No. of Councillors:	28	Business Permit Schedule: 6	
Total Yearly Salaries:	6,947,253	Total Civic Costs:	4,374,590	Business Permit Base Value	250
Average/Employee:	138,945	Average/Councillor:	156,235		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,319,941	11,319,929	100.00	13,796,778	121.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,319,941	11,319,929	100.0	13,796,778	121.9
Local Revenues					
CILOR	2,317,380	1,865,392	80.5	4,634,760	248.5
Property Rates	635,145	1,608,525	253.3	1,270,290	79.0
Single Business Permit	2,450,000	2,355,974	96.2	2,450,000	104.0
Market Fees	579,029	1,346,510	232.5	287,400	21.3
Others	2,132,900	460,290	19.4	2,369,092	514.7
Sub-Total	8,114,454	7,636,691	94.1	11,011,542	144.2
TOTAL REVENUES	19,434,395	18,956,620	97.5	24,808,320	130.9
EXPENDITURES					
Civic	5,240,000	4,374,590	83.5	4,386,670	100.3
L A Personnel	6,355,211	6,947,253	109.3	9,315,145	134.1
L A Operations	5,402,993	2,754,236	51.0	1,650,725	59.9
L A Maintenance	328,000	483,790	147.5	238,500	49.3
TOTAL Recurrent Expenditures	17,326,204	14,559,869	84.0	15,591,040	107.1
RECURRENT SURPLUS/DEFICITS	2,108,191	4,396,751	208.6	9,217,280	209.6
CAPITAL EXPENDITURES	3,395,000	2,360,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-1,286,809	2,036,751.0		9,217,280	452.5
DEBT RESOLUTION REPAYMENTS	3,200,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-4,486,809	2,036,751		9,217,280	452.5

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
900	KIPTIELTIEL WATER PROJECT	80,000	3
400	KOROBER TOROR ROAD	80,000	3
900	RIMOI,KESSUP CATTLE DIP	80,000	3
		2,120,000	90
	TOTAL	2,360,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Kaptarakwa Tree Nursery	80,000	5
500	Kaprisus Primary School	80,000	5
240	Kendur Dispensary	80,000	5
	All Other Projects	1,360,000	85
	TOTAL	1,600,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	30.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	94.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	69.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 221 Kendu Bay Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: RACHUONYO**

(Values in KShs)

Mayor: Cllr. Samson R. Onyango		Treasure David O. Odera		Clerk: Naashin O. Apunda	
No. of Employees:	32	No. of Councillors:	8	Business Permit Schedule:	
Total Yearly Salaries:	1,173,408	Total Civic Costs:	489,203	Business Permit Base Value	0
Average/Employee:	36,669	Average/Councillor:	61,150		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,072,579	3,095,160	76.00	4,720,286	152.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,072,579	3,095,160	76.0	4,720,286	152.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	200,000	140,200	70.1	113,280	80.8
Single Business Permit	400,000	672,150	168.0	700,000	104.1
Market Fees	1,136,093	872,200	76.8	863,360	99.0
Others	646,674	243,000	24.9	976,970	402.0
Sub-Total	2,382,767	1,927,550	80.9	2,653,610	137.7
TOTAL REVENUES	6,455,346	5,022,710	77.8	7,373,896	146.8
EXPENDITURES					
Civic	769,600	489,203	63.6	715,600	146.3
L A Personnel	3,279,854	1,173,408	35.8	4,866,732	414.8
L A Operations	380,000	756,757	199.1	1,040,000	137.4
L A Maintenance	45,000	401,406	892.0	100,000	24.9
TOTAL Recurrent Expenditures	4,474,454	2,820,774	63.0	6,722,332	238.3
RECURRENT SURPLUS/DEFICITS	**1,980,892**	**2,201,936**	**111.2**	**651,564**	**29.6**
CAPITAL EXPENDITURES	2,443,547	968,210	0.0	0	0.0
LOAN REPAYMENTS	1,249,032	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**786,377**	**1,233,726.0**	**156.9**	**651,564**	**52.8**
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	**786,377**	**1,233,726**	**156.9**	**651,564**	**52.8**

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
240	MAGAO DISPENSARY	568,210	59
200	TOWN HALL	200,000	21
240	CONSTRUCTION OF SEKA SE.SCHL	200,000	21
		0	0
	TOTAL	968,210	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Town Hall & Officers	700,732	29
900	Two VIP Toilets	488,300	20
240	Completion of Seka Mixed Sec. School in Rambira	350,000	14
	All Other Projects	904,515	37
	TOTAL	2,443,547	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	63.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	39.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 226 Kericho Municipal Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: KERICHO**

(Values in KShs)

Mayor: Cllr. Paul Chirchir		Treasure Richard Too		Clerk: Mr. Gabriel Kenaiye	
No. of Employees:	268	No. of Councillors:	20	Business Permit Schedule: 10	
Total Yearly Salaries:	21,588,796	Total Civic Costs:	9,913,459	Business Permit Base Value	500
Average/Employee:	80,555	Average/Councillor:	495,673		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,779,883	15,779,883	100.00	19,701,064	124.8
Road Maintenance Levy Fund (RMLF)	5,391,194	5,391,194	100.0	5,391,194	100.0
Sub-Total	21,171,077	21,171,077	100.0	25,092,258	118.5
Local Revenues					
CILOR	9,291,000	9,442,241	101.6	9,291,000	98.4
Property Rates	10,821,941	22,455,142	207.5	15,740,000	70.1
Single Business Permit	3,704,000	3,460,542	93.4	4,074,400	117.7
Market Fees	6,197,600	5,016,445	80.9	6,593,510	131.4
Others	28,407,159	4,834,054	11.8	41,044,404	849.1
Sub-Total	58,421,700	45,208,424	77.4	76,743,314	169.8
TOTAL REVENUES	79,592,777	66,379,501	83.4	101,835,572	153.4
EXPENDITURES					
Civic	9,793,076	9,913,459	101.2	12,604,984	127.2
L A Personnel	30,118,635	21,588,796	71.7	36,924,910	171.0
L A Operations	14,550,861	14,884,265	102.3	21,188,283	142.4
L A Maintenance	1,356,989	1,470,225	108.3	5,449,135	370.6
TOTAL Recurrent Expenditures	55,819,561	47,856,745	85.7	76,167,312	159.2
RECURRENT SURPLUS/DEFICITS	23,773,216	18,522,756	77.9	25,668,260	138.6
CAPITAL EXPENDITURES	9,467,930	16,305,071	0.0	0	0.0
LOAN REPAYMENTS	3,352,114	0	0.0	0	0.0
NET SURPLUS/DEFICITS	17,657,400	2,217,685.0	12.6	25,668,260	1,157.4
DEBT RESOLUTION REPAYMENTS	7,959,278	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	9,698,122	2,217,685	22.9	25,668,260	1,157.4

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	UPGRADING OF ROADS	6,628,140	41
505	CONSTRUCTION OF SCHOOLS	4,480,324	27
230	RURAL ELECTRIFICATION	1,785,716	11
		3,410,891	21
	TOTAL	16,305,071	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	Construction of Classroom	4,049,418	43
500	Bursary	2,015,000	21
405	Upgrading of roads	500,000	5
	All Other Projects	2,903,513	31
	TOTAL	9,467,930	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	77.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	85.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	172.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 231 Keroka Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: KISII**

(Values in KShs)

Mayor: Cllr. Vincent Ogito		Treasure Douglas Kimaiga		Clerk: Alfred Chweya	
No. of Employees:	105	No. of Councillors:	13	Business Permit Schedule:	9
Total Yearly Salaries:	6,335,520	Total Civic Costs:	1,833,450	Business Permit Base Value	400
Average/Employee:	60,338	Average/Councillor:	141,035		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,140,107	6,140,107	100.00	7,343,651	119.6
Road Maintenance Levy Fund (RMLF)	0	686,352	0.0	0	0.0
Sub-Total	6,140,107	6,826,459	111.2	7,343,651	107.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,800,000	1,817,420	64.9	2,720,000	149.7
Market Fees	3,100,000	3,490,830	112.6	3,026,500	86.7
Others	3,355,920	681,205	20.8	3,270,919	480.2
Sub-Total	9,255,920	5,989,455	64.7	9,017,419	150.6
TOTAL REVENUES	15,396,027	12,815,914	83.2	16,361,070	127.7
EXPENDITURES					
Civic	2,364,000	1,833,450	77.6	2,132,000	116.3
L A Personnel	8,787,240	6,335,520	72.1	10,211,055	161.2
L A Operations	3,711,000	2,169,676	58.5	480,000	22.1
L A Maintenance	2,356,725	727,558	30.9	455,000	62.5
TOTAL Recurrent Expenditures	17,218,965	11,066,204	64.3	13,278,055	120.0
RECURRENT SURPLUS/DEFICITS	-1,822,938	1,749,710		3,083,015	176.2
CAPITAL EXPENDITURES	3,000,000	1,243,810	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-4,822,938	505,900.0		3,083,015	609.4
DEBT RESOLUTION REPAYMENTS	2,140,107	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-6,963,045	505,900		3,083,015	609.4

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
230	Market Shades Construction	1,071,500	86
260	Spring Protection	172,310	14
		0	0
		0	0
	TOTAL	1,243,810	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
230	Market Stalls Completion	1,000,000	33
230	Market Shades construction	800,000	27
260	Spring protection	500,000	17
	All Other Projects	700,000	23
	TOTAL	3,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	64.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	64.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	41.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 236 Kerugoya/Kutus Municipal Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: KIRINYAGA**

(Values in KShs)

Mayor: Cllr. Ngari James Gacibi		Treasure P. K. Marete		Clerk: Wilson Mwita Maroa	
No. of Employees:	182	No. of Councillors:	9	Business Permit Schedule: 12	
Total Yearly Salaries:	19,334,568	Total Civic Costs:	3,503,420	Business Permit Base Value	700
Average/Employee:	106,234	Average/Councillor:	389,269		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,150,938	8,150,938	100.00	9,978,101	122.4
Road Maintenance Levy Fund (RMLF)	0	1,500,000	0.0	1,500,000	100.0
Sub-Total	8,150,938	9,650,938	118.4	11,478,101	118.9
Local Revenues					
CILOR	1,100,000	147,318	13.4	767,256	520.8
Property Rates	1,500,000	2,029,180	135.3	1,600,000	78.8
Single Business Permit	11,100,000	8,287,693	74.7	9,300,000	112.2
Market Fees	4,265,000	4,363,510	102.3	4,476,000	102.6
Others	9,842,550	3,101,218	24.6	12,630,500	407.3
Sub-Total	27,807,550	17,928,919	64.5	28,773,756	160.5
TOTAL REVENUES	35,958,488	27,579,857	76.7	40,251,857	145.9
EXPENDITURES					
Civic	3,861,000	3,503,420	90.7	3,747,000	107.0
L A Personnel	17,378,630	19,334,568	111.3	21,164,589	109.5
L A Operations	7,879,420	6,712,389	85.2	7,741,820	115.3
L A Maintenance	1,421,000	1,915,502	134.8	1,479,440	77.2
TOTAL Recurrent Expenditures	30,540,050	31,465,879	103.0	34,132,849	108.5
RECURRENT SURPLUS/DEFICITS	5,418,438	-3,886,022		6,119,008	
CAPITAL EXPENDITURES	3,056,267	3,913,319	0.0	0	0.0
LOAN REPAYMENTS	300,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,662,171	-7,799,341.0		6,119,008	
DEBT RESOLUTION REPAYMENTS	500,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	2,162,171	-7,799,341		6,119,008	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	Grading of Council access roads	1,767,919	45
405	Construction Rianguru bridge	696,496	18
900	Kutus South Water Intake	364,378	9
		1,084,526	28
	TOTAL	3,913,319	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of Revenue Pick-up	1,221,730	40
405	Grading of all Council Access Roads	600,000	20
605	Construction or Receptacles	412,230	14
	All Other Projects	819,307	27
	TOTAL	3,053,267	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	62.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	64.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	103.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	128.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 241 Kiambu County Council

Province: CENTRAL **Summary Profile Fiscal Year 2004/2005** **District: KIAMBU**

(Values in KShs)

Mayor: Cllr. Thiarara		Treasure J. G. Mwaura		Clerk: D. M. Macharia	
No. of Employees:	284	No. of Councillors:	26	Business Permit Schedule:	7
Total Yearly Salaries:	26,873,160	Total Civic Costs:	3,701,000	Business Permit Base Value	300
Average/Employee:	94,624	Average/Councillor:	142,346		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	30,795,661	28,499,000	92.54	38,181,798	134.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	30,795,661	28,499,000	92.5	38,181,798	134.0
Local Revenues					
CILOR	1,706,210	480,067	28.1	1,706,215	355.4
Property Rates	0	395,705	0.0	150,000	37.9
Single Business Permit	15,000,000	18,575,702	123.8	17,200,000	92.6
Market Fees	8,232,005	5,518,934	67.0	6,063,000	109.9
Others	6,659,000	893,078	10.4	8,600,000	963.0
Sub-Total	31,597,215	25,863,486	81.9	33,719,215	130.4
TOTAL REVENUES	62,392,876	54,362,486	87.1	71,901,013	132.3
EXPENDITURES					
Civic	6,911,000	3,701,000	53.6	5,796,000	156.6
L A Personnel	27,518,587	26,873,160	97.7	29,532,835	109.9
L A Operations	8,421,600	10,193,765	121.0	12,706,800	124.7
L A Maintenance	1,225,000	2,008,229	163.9	5,627,999	280.2
TOTAL Recurrent Expenditures	44,076,187	42,776,154	97.1	53,663,634	125.5
RECURRENT SURPLUS/DEFICITS	18,316,689	11,586,332	63.3	18,237,379	157.4
CAPITAL EXPENDITURES	12,760,000	9,016,502	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,556,689	2,569,830.0	46.2	18,237,379	709.7
DEBT RESOLUTION REPAYMENTS	5,500,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	56,689	2,569,830	4,533.2	18,237,379	709.7

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	ROAD MAINTENANCE	3,712,182	41
350	PURCHASE OF REFUSE COLLECTION TRACT	2,176,000	24
365	REHABILITATION OF VEHICALS	1,228,200	14
		1,900,120	21
	TOTAL	9,016,502	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
365	REPAIRE OF 2 GRADERS	3,000,000	24
365	REHABILITATION OF AN EXHAUSTER	2,000,000	16
350	PURCHASE Of A TRACTOR &TRAILOR	2,000,000	16
	All Other Projects	5,760,000	45
	TOTAL	12,760,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	81.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	70.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 246 Kiambu Municipal Council

Province: CENTRAL **Summary Profile Fiscal Year 2004/2005** **District: KIAMBU**

(Values in KShs)

Mayor: Cllr. James G. Karanga		Treasure Maina Gathura		Clerk: B.E.G Njagi	
No. of Employees:	197	No. of Councillors:	10	Business Permit Schedule: 10	
Total Yearly Salaries:	24,361,056	Total Civic Costs:	4,971,758	Business Permit Base Value	500
Average/Employee:	123,660	Average/Councillor:	497,176		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,828,845	10,828,845	100.00	13,322,654	123.0
Road Maintenance Levy Fund (RMLF)	0	1,716,291	0.0	0	0.0
Sub-Total	10,828,845	12,545,136	115.8	13,322,654	106.2
Local Revenues					
CILOR	799,840	267,079	33.4	0	0.0
Property Rates	2,724,660	6,496,461	238.4	4,950,000	76.2
Single Business Permit	10,337,000	9,151,300	88.5	11,060,000	120.9
Market Fees	6,217,000	3,953,056	63.6	4,648,000	117.6
Others	21,516,500	4,147,952	17.4	23,842,000	574.8
Sub-Total	41,595,000	24,015,848	57.7	44,500,000	185.3
TOTAL REVENUES	52,423,845	36,560,984	69.7	57,822,654	158.2
EXPENDITURES					
Civic	4,427,000	4,971,758	112.3	3,660,000	73.6
L A Personnel	25,825,562	24,361,056	94.3	27,161,700	111.5
L A Operations	6,707,500	10,007,388	149.2	7,460,100	74.5
L A Maintenance	4,600,500	6,682,403	145.3	5,853,000	87.6
TOTAL Recurrent Expenditures	41,560,562	46,022,605	110.7	44,134,800	95.9
RECURRENT SURPLUS/DEFICITS	10,863,283	-9,461,621		13,687,854	
CAPITAL EXPENDITURES	3,857,082	3,857,082	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,006,201	-13,318,703.0		13,687,854	
DEBT RESOLUTION REPAYMENTS	6,971,763	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	34,438	-13,318,703		13,687,854	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	ROADS	1,850,000	48
205	OFFICE EXTENSION	857,082	22
905	WATER SUPPLY	600,000	16
		550,000	14
	TOTAL	3,857,082	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	REHABILITATION OF ACCESS ROADS	1,850,000	48
205	EXTENSION OF OFFICES	857,082	22
905	WATER SUPPLY	600,000	16
	All Other Projects	550,000	14
	TOTAL	3,857,082	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	29.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	57.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	110.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 251 Kikuyu Town Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: KIAMBU**

(Values in KShs)

Mayor: S. K. Njane		Treasure Cllr. S. K. Kamau		Clerk: D. N. Ngan'ga	
No. of Employees:	201	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	25,877,310	Total Civic Costs:	3,792,491	Business Permit Base Value	350
Average/Employee:	128,743	Average/Councillor:	474,061		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,332,512	15,393,477	94.25	20,088,649	130.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	16,332,512	15,393,477	94.3	20,088,649	130.5
Local Revenues					
CILOR	550,692	0	0.0	550,692	0.0
Property Rates	347,121	242,240	69.8	250,000	103.2
Single Business Permit	15,630,534	15,280,744	97.8	16,106,400	105.4
Market Fees	13,842,865	13,268,610	95.9	12,441,350	93.8
Others	8,335,141	8,083,814	86.1	9,385,500	116.1
Sub-Total	38,706,353	36,875,408	95.3	38,733,942	105.0
TOTAL REVENUES	55,038,865	52,268,885	95.0	58,822,591	112.5
EXPENDITURES					
Civic	3,756,000	3,792,491	101.0	3,150,000	83.1
L A Personnel	27,660,812	25,877,310	93.6	26,543,571	102.6
L A Operations	7,195,000	12,764,121	177.4	11,658,000	91.3
L A Maintenance	2,240,000	2,196,545	98.1	3,985,000	181.4
TOTAL Recurrent Expenditures	40,851,812	44,630,467	109.2	45,336,571	101.6
RECURRENT SURPLUS/DEFICITS	14,187,053	7,638,418	53.8	13,486,020	176.6
CAPITAL EXPENDITURES	6,700,000	7,418,358	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,487,053	220,060.0	2.9	13,486,020	6,128.3
DEBT RESOLUTION REPAYMENTS	5,742,761	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,744,292	220,060	12.6	13,486,020	6,128.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
805	Wangige Buspark	1,785,297	24
405	Mtse of feeder roads - Wards	770,808	10
405	Drainage works - Kikuyu town	757,776	10
		4,104,477	55
	TOTAL	7,418,358	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Repair of Gathiga - Gikuni - Nyathuna road	1,300,000	20
500	Classrooms for Riu-Nderi Primary School	924,175	14
900	Ruku Water Project	777,125	12
	All Other Projects	3,425,959	53
	TOTAL	6,427,259	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	95.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	109.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	110.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 256 Kilifi County Council

Province: COAST — **Summary Profile Fiscal Year 2004/2005** — **District: KILIFI**

(Values in KShs)

Mayor: Joshua Luganje Ziro		Treasure Anderson Peru		Clerk: Rose J. Ngowa	
No. of Employees:	148	No. of Councillors:	36	Business Permit Schedule:	
Total Yearly Salaries:	16,007,063	Total Civic Costs.	5,267,776	Business Permit Base Value	
Average/Employee:	108,156	Average/Councillor:	146,327		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	42,730,661	42,731,058	100.00	53,368,984	124.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	42,730,661	42,731,058	100.0	53,368,984	124.9
Local Revenues					
CILOR	6,000,000	2,123,502	35.4	6,000,000	282.6
Property Rates	860,000	1,067,576	124.1	4,110,000	385.0
Single Business Permit	7,100,000	9,135,192	128.7	4,500,000	49.3
Market Fees	350,000	406,355	116.1	300,000	73.8
Others	17,556,000	2,512,914	13.1	19,178,000	763.2
Sub-Total	31,866,000	15,245,539	47.8	34,088,000	223.6
TOTAL REVENUES	74,596,661	57,976,597	77.7	87,456,984	150.8
EXPENDITURES					
Civic	6,481,600	5,267,776	81.3	9,190,000	174.5
L A Personnel	19,341,123	16,007,063	82.8	15,836,477	98.9
L A Operations	15,716,811	13,198,559	84.0	18,677,500	141.5
L A Maintenance	2,987,000	3,759,417	125.9	3,158,000	84.0
TOTAL Recurrent Expenditures	44,526,534	38,232,815	85.9	46,861,977	122.6
RECURRENT SURPLUS/DEFICITS	30,070,127	19,743,782	65.7	40,595,007	205.6
CAPITAL EXPENDITURES	22,125,100	21,073,943	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,945,027	-1,330,161.0		40,595,007	
DEBT RESOLUTION REPAYMENTS	7,569,838	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	375,189	-1,330,161		40,595,007	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
265	KALOLENI MARKET STALLS	3,353,830	16
900	PIPED WATER PROJECTS	3,260,893	15
355	PURCHASE OF MOTOR VEHICLE	2,745,000	13
		11,714,220	56
	TOTAL	21,073,943	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	PURCHASE OF PLOT	6,800,000	31
900	PIPED WATER	4,660,236	21
240	CONSTRUCTION OF DISPENSARIES	3,106,824	14
	All Other Projects	7,358,040	34
	TOTAL	21,925,100	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	47.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	85.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	95.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 261 Kilifi Town Council

Province: COAST **Summary Profile Fiscal Year 2004/2005** **District: KILIFI**

(Values in KShs)

Mayor: Cllr. Lawrence K. Kilabo		Treasure Paul T. Mwazo		Clerk: M. A. Urema	
No. of Employees:	111	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	18,597,929	Total Civic Costs:	3,171,903	Business Permit Base Value	500
Average/Employee:	167,549	Average/Councillor:	317,190		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,941,687	18,657,659	124.87	18,657,659	100.0
Road Maintenance Levy Fund (RMLF)	0	1,949,896	0.0	1,949,896	100.0
Sub-Total	14,941,687	20,607,555	137.9	20,607,555	100.0
Local Revenues					
CILOR	1,404,806	163,476	11.6	1,404,806	859.3
Property Rates	15,164,357	5,880,594	38.8	3,504,213	59.6
Single Business Permit	2,299,100	3,446,150	149.9	2,736,020	79.4
Market Fees	1,579,600	1,747,210	110.6	1,146,360	65.6
Others	8,611,515	3,137,879	33.9	9,265,942	295.3
Sub-Total	29,059,378	14,375,309	49.5	18,057,341	125.6
TOTAL REVENUES	44,001,065	34,982,864	79.5	38,664,896	110.5
EXPENDITURES					
Civic	3,396,000	3,171,903	93.4	2,836,000	89.4
L A Personnel	16,822,772	18,597,929	110.6	13,397,322	72.0
L A Operations	7,157,000	5,400,043	75.5	6,970,189	129.1
L A Maintenance	3,855,000	3,623,262	94.0	4,816,122	132.9
TOTAL Recurrent Expenditures	31,230,772	30,793,137	98.6	28,019,633	91.0
RECURRENT SURPLUS/DEFICITS	12,770,293	4,189,727	32.8	10,645,263	254.1
CAPITAL EXPENDITURES	0	5,748,538	0.0	0	0.0
LOAN REPAYMENTS	45,000,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	57,770,293	-1,558,811.0		10,645,263	
DEBT RESOLUTION REPAYMENTS	6,000,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	51,770,293	-1,558,811		10,645,263	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	BUS PARK	4,294,032	75
240	MNARANI DISPENSARY	347,300	6
900	KIBARANI WATER PROJECT	300,250	5
		806,956	14
	TOTAL	5,748,538	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
700	CONSTRUCTION OF BUS PARK - HOSPITAL	4,105,000	68
240	CONSTR. OF DISPENSARY -MNARANI WARD	350,000	6
240	CONSTR. OF DISPENSARY - MAVUENI WARD	320,000	5
	All Other Projects	1,225,000	20
	TOTAL	6,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	26.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	49.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	98.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 266 Kimilili Municipal Council

Province: WESTERN **Summary Profile Fiscal Year 2004/2005** **District: BUNGOMA**

(Values in KShs)

Mayor: Wycliffe Tabani		Treasure William Picha		Clerk: Martin Sikolia	
No. of Employees:	62	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	10,635,265	Total Civic Costs:	1,685,000	Business Permit Base Value	500
Average/Employee:	171,537	Average/Councillor:	210,625		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,911,471	9,911,471	100.00	12,134,373	122.4
Road Maintenance Levy Fund (RMLF)	0	644,000	0.0	1,300,000	201.9
Sub-Total	9,911,471	10,555,471	106.5	13,434,373	127.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,000,000	1,222,950	61.1	1,000,000	81.8
Market Fees	1,500,000	2,219,856	148.0	1,810,000	81.5
Others	5,207,540	1,425,762	23.3	6,118,000	429.1
Sub-Total	8,707,540	4,868,568	55.9	8,928,000	183.4
TOTAL REVENUES	18,619,011	15,424,039	82.8	22,362,373	145.0
EXPENDITURES					
Civic	1,425,000	1,685,000	118.2	1,393,000	82.7
L A Personnel	10,259,442	10,635,265	103.7	11,100,634	104.4
L A Operations	1,535,000	4,864,743	316.9	2,063,000	42.4
L A Maintenance	559,800	572,421	102.3	460,000	80.4
TOTAL Recurrent Expenditures	13,779,242	17,757,429	128.9	15,016,634	84.6
RECURRENT SURPLUS/DEFICITS	4,839,769	-2,333,390		7,345,739	
CAPITAL EXPENDITURES	2,563,742	3,207,210	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,276,027	-5,540,600.0		7,345,739	
DEBT RESOLUTION REPAYMENTS	2,182,657	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	93,370	-5,540,600		7,345,739	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	Town Hall	1,635,560	51
900	Spring Water Protection	774,350	24
405	Roads Grading	451,000	14
		346,300	11
	TOTAL	3,207,210	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Completion of Town Hall Phase II	1,300,000	52
900	Protection of water springs	800,000	32
500	Purchase and supply of learning equipments to village Polytechnic	213,242	8
	All Other Projects	200,000	8
	TOTAL	2,513,242	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	71.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	21.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	55.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	128.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	125.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 271 Kipkelion Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: KERICHO**

(Values in KShs)

Mayor: Cllr. Richard Bii		Treasure Richard Kipruto Arap Sang		Clerk: Kibet Arap Koros	
No. of Employees:	38	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	2,181,636	Total Civic Costs:	917,800	Business Permit Base Value	500
Average/Employee:	57,411	Average/Councillor:	91,780		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,130,002	5,130,002	100.00	6,066,502	118.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,130,002	5,130,002	100.0	6,066,502	118.3
Local Revenues					
CILOR	48,375	48,375	100.0	48,745	100.8
Property Rates	800,000	750,025	93.8	780,000	104.0
Single Business Permit	755,000	708,180	93.8	622,000	87.8
Market Fees	885,000	915,445	103.4	940,000	102.7
Others	2,614,800	402,794	29.9	1,346,050	334.2
Sub-Total	5,103,175	2,824,819	55.4	3,736,795	132.3
TOTAL REVENUES	10,233,177	7,954,821	77.7	9,803,297	123.2
EXPENDITURES					
Civic	1,321,000	917,800	69.5	2,468,000	268.9
L A Personnel	3,363,405	2,181,636	64.9	3,450,170	158.1
L A Operations	2,057,500	1,237,115	60.1	1,367,500	110.5
L A Maintenance	1,290,375	815,950	63.2	893,000	109.4
TOTAL Recurrent Expenditures	8,032,280	5,152,501	64.1	8,178,670	158.7
RECURRENT SURPLUS/DEFICITS	2,200,897	2,802,320	127.3	1,624,627	58.0
CAPITAL EXPENDITURES	2,000,000	2,000,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	200,897	802,320.0	399.4	1,624,627	202.5
DEBT RESOLUTION REPAYMENTS	140,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	60,897	802,320	1,317.5	1,624,627	202.5

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
900	WATER	600,000	30
210	COFFEE FACTORY	325,000	16
999	COMMUNITY DEVELOPMENT ASSISTANCE	200,000	10
		875,000	44
	TOTAL	2,000,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	55.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	64.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 276 Kipsigis County Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: KERICHO**

(Values in KShs)

Mayor: Cllr. Richard Samoei		Treasure S. K. Rotich		Clerk: P. K. Soi	
No. of Employees:	164	No. of Councillors:	42	Business Permit Schedule:	7
Total Yearly Salaries:	15,315,565	Total Civic Costs:	8,923,011	Business Permit Base Value	300
Average/Employee:	93,388	Average/Councillor:	212,453		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	27,915,215	27,915,215	100.00	34,544,591	123.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	27,915,215	27,915,215	100.0	34,544,591	123.7
Local Revenues					
CILOR	2,814,000	475,506	16.9	2,814,000	591.8
Property Rates	2,728,107	16,487,394	604.4	12,588,915	76.4
Single Business Permit	3,300,000	3,312,080	100.4	4,100,000	123.8
Market Fees	4,258,000	3,190,984	74.9	4,800,000	150.4
Others	23,533,431	12,684,442	59.7	21,244,958	167.5
Sub-Total	36,633,538	36,150,406	98.7	45,547,873	126.0
TOTAL REVENUES	64,548,753	64,065,621	99.3	80,092,464	125.0
EXPENDITURES					
Civic	7,381,000	8,923,011	120.9	8,541,400	95.7
L A Personnel	19,799,359	15,315,565	77.4	20,225,205	132.1
L A Operations	12,874,599	9,059,459	70.4	17,918,474	197.8
L A Maintenance	2,820,000	8,949,568	317.4	4,271,700	47.7
TOTAL Recurrent Expenditures	42,874,958	42,247,603	98.5	50,956,779	120.6
RECURRENT SURPLUS/DEFICITS	21,673,795	21,818,018	100.7	29,135,685	133.5
CAPITAL EXPENDITURES	15,000,000	9,480,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,673,795	12,338,018.0	184.9	29,135,685	236.1
DEBT RESOLUTION REPAYMENTS	6,454,875	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	218,920	12,338,018	5,635.9	29,135,685	236.1

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
505	SCHOOLS	3,196,333	34
245	DISPENSARIES	3,063,333	32
405	ACCESS ROADS	1,260,000	13
		1,960,334	21
	TOTAL	9,480,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
245	Dispensaries	3,313,333	22
505	Schools	2,789,667	19
999	Sugar Cane Development	2,300,000	15
	All Other Projects	6,597,000	44
	TOTAL	15,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	44.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	98.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	98.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	63.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 261 Kirinyaga County Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: KIRINYAGA**

(Values in KShs)

Mayor: Cllr. Nyaga		Treasure P. N. Kiura		Clerk: Rosemary Miano (miano)	
No. of Employees:	411	No. of Councillors:	26	Business Permit Schedule: 10	
Total Yearly Salaries:	40,100,097	Total Civic Costs:	9,788,409	Business Permit Base Value	500
Average/Employee:	97,567	Average/Councillor:	376,477		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	37,686,577	37,686,577	100.00	46,886,501	124.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	37,686,677	37,686,677	100.0	46,886,501	124.4
Local Revenues					
CILOR	1,135,236	518,984	45.7	1,135,236	218.7
Property Rates	3,300,000	4,593,226	139.2	3,800,000	82.7
Single Business Permit	27,800,000	29,235,371	105.2	27,000,000	92.4
Market Fees	7,848,639	11,993,982	152.8	9,595,000	80.0
Others	17,221,600	12,069,430	69.4	21,777,263	180.4
Sub-Total	57,305,475	58,410,973	101.9	63,307,499	108.4
TOTAL REVENUES	94,992,052	96,097,650	101.2	110,194,000	114.7
EXPENDITURES					
Civic	10,975,734	9,788,409	89.2	11,038,280	112.8
L A Personnel	50,107,029	40,100,097	80.0	53,174,769	132.6
L A Operations	14,269,472	20,088,688	140.8	14,953,543	74.4
L A Maintenance	3,450,000	4,356,223	126.3	3,350,000	76.9
TOTAL Recurrent Expenditures	78,802,235	74,333,417	94.3	82,516,592	111.0
RECURRENT SURPLUS/DEFICITS	16,189,817	21,764,133	134.4	27,677,408	127.2
CAPITAL EXPENDITURES	11,980,000	16,819,267	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,199,817	4,944,866.0	117.7	27,677,408	559.7
DEBT RESOLUTION REPAYMENTS	4,540,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-340,183	4,944,866		27,677,408	559.7

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
265	WANGURU HYPER MARKET	6,870,009	41
360	PURCHASE OF NEW VIHECLE	2,524,976	15
360	RIHABILITION OF MOTOR GRADER	770,000	5
		6,654,282	40
	TOTAL	16,819,267	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
805	Konyu Bridge	555,000	7
505	Kamiloua Youth Polytechnic	555,000	7
805	Karuku Bridge	555,000	7
	All Other Projects	6,660,000	80
	TOTAL	8,325,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	67.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	101.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	94.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	140.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 286 Kisii Municipal Council

Province: NYANZA **Summary Profile Fiscal Year 2004/2005** **District: KISII**

(Values in KShs)

Mayor: Cllr. Stephen Obae Omurwa		Treasure Joseph R. Wanyoike		Clerk: Joseph M. Malinda	
No. of Employees:	401	No. of Councillors:	18	Business Permit Schedule: 13	
Total Yearly Salaries:	28,374,874	Total Civic Costs:	2,960,416	Business Permit Base Value	850
Average/Employee:	70,760	Average/Councillor:	164,468		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,568,444	19,059,345	151.64	15,635,423	82.0
Road Maintenance Levy Fund (RMLF)	4,600,000	7,488,294	162.8	4,943,688	66.0
Sub-Total	17,168,444	26,547,639	154.6	20,579,111	77.5
Local Revenues					
CILOR	4,200,000	97,639	2.3	4,200,000	4,301.6
Property Rates	6,655,350	4,384,484	65.9	3,912,731	89.2
Single Business Permit	11,390,263	10,045,788	88.2	7,950,000	79.1
Market Fees	15,740,709	14,680,150	93.3	14,313,700	97.5
Others	7,598,892	5,733,124	41.3	13,895,232	242.4
Sub-Total	45,585,214	34,941,185	76.7	44,271,663	126.7
TOTAL REVENUES	62,753,658	61,488,824	98.0	64,850,774	105.5
EXPENDITURES					
Civic	3,450,000	2,960,416	85.8	2,664,000	90.0
L A Personnel	37,340,861	28,374,874	76.0	36,622,994	129.1
L A Operations	7,812,427	2,351,786	30.1	4,921,749	209.3
L A Maintenance	5,652,750	609,089	10.8	6,093,608	1,000.4
TOTAL Recurrent Expenditures	54,256,038	34,296,165	63.2	50,302,351	146.7
RECURRENT SURPLUS/DEFICITS	8,497,620	27,192,659	320.0	14,548,423	53.5
CAPITAL EXPENDITURES	4,200,000	8,958,264	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,297,620	18,234,395.0	424.3	14,548,423	79.8
DEBT RESOLUTION REPAYMENTS	8,368,444	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-4,070,824	18,234,395		14,548,423	79.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Roads works - South Western Enterprises	2,464,100	28
405	- Sakem Construction	1,112,521	12
100	Preparation of Valuation Roll	1,000,000	11
		4,381,643	49
	TOTAL	8,958,264	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
265	Daraja Mbili Market/ Daraja Mbili	1,200,000	29
905	Water Springs/ All wards	1,175,000	28
265	Municipal - Main Market/Central	500,000	12
	All Other Projects	1,325,000	32
	TOTAL	4,200,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	69.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	76.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	63.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	213.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 291 Kisumu County Council
Summary Profile Fiscal Year 2004/2005

(Values in KShs)

District: KISUMU

Mayor: Martin Omogo		Treasure Zablon Chana		Clerk: Eustace Kaburu	
No of Employees:	282	No of Councillors	11	Business Permit Schedule	
Total Yearly Salanes:	7,974,975	Total Civic Costs	3,098,877	Business Permit Base Value	0
Average/Employee:	28,280	Average/Councillor	281,716		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,558,645	16,558,645	100 00	20,354,739	122 9
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	16,558,645	16,558,645	100.0	20,354,739	122 9
Local Revenues					
CILOR	600,000	593,045	98.8	646,286	109.0
Property Rates	200,000	108,956	54.5	99,000	90 9
Single Business Permit	1,505,000	1,518,102	100 9	1,221,000	80.4
Market Fees	300,000	1,582,200	527 4	1,200,000	75 8
Others	4,962,977	215,724	6.6	3,253,837	1,508 3
Sub-Total	7,567,977	4,018,027	53.1	6,420,123	159 8
TOTAL REVENUES	24,126,622	20,576,672	85.3	26,774,862	130 1
EXPENDITURES					
Civic	2,501,200	3,098,877	123 9	2,299,000	74 2
L A Personnel	4,878,895	7,974,975	163.5	10,658,498	133 6
L A Operations	4,260,000	3,985,853	93.6	3,863,759	96 9
L A Maintenance	500,000	280,588	56 1	1,105,000	393.8
TOTAL Recurrent Expenditures	12,140,095	15,340,293	126 4	17,926,257	116.9
RECURRENT SURPLUS/DEFICITS	11,986,527	5,236,379	43.7	8,848,605	169.0
CAPITAL EXPENDITURES	5,563,000	1,377,494	0.0	0	0.0
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	6,423,527	3,858,885.0	60.1	8,848,605	229.3
DEBT RESOLUTION REPAYMENTS	8,150,500	0	0.0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	-1,726,973	3,858,885		8,848,605	229.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	OKANO - KAMBARE ROAD	238,800	17
900	FOOT BRIDGE AWACH ROAD	160,620	12
405	CHULAIMBO BAR ANDIGO &ESIVALO RD.	159,840	12
		818,234	59
	TOTAL	1,377,494	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Saloon car	1,800,000	32
999	Maseno hostel	800,000	14
900	Kombewa water and sanitation	713,000	13
	All Other Projects	2,250,000	40
	TOTAL	5,563,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	41 7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	28 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	20 2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	53 1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	126 4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	24 8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 296 Kisumu Municipal Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: KISUMU**

(Values in KShs)

Mayor: Cllr. Priscah Auma Misachi		Treasure J. O. Otiende		Clerk: T. K. Kamili	
No. of Employees:	2,740	No. of Councillors:	22	Business Permit Schedule:	12
Total Yearly Salaries:	160,892,896	Total Civic Costs:	7,591,000	Business Permit Base Value	700
Average/Employee:	58,720	Average/Councillor:	345,045		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	75,624,014	75,624,014	100.00	96,429,002	127.5
Road Maintenance Levy Fund (RMLF)	0	18,399,266	0.0	29,282,709	159.2
Sub-Total	75,624,014	94,023,280	124.3	125,711,711	133.7
Local Revenues					
CILOR	47,040,000	10,427,045	22.2	8,134,034	78.0
Property Rates	45,000,000	38,146,627	84.8	48,337,557	126.7
Single Business Permit	35,000,000	44,820,528	128.1	40,160,480	89.6
Market Fees	30,530,000	26,471,445	86.7	0	0.0
Others	140,661,452	27,784,407	16.9	164,148,170	590.8
Sub-Total	298,231,452	147,650,052	49.5	260,780,241	176.6
TOTAL REVENUES	373,855,466	241,673,332	64.6	386,491,952	159.9
EXPENDITURES					
Civic	9,031,919	7,591,000	84.0	10,619,680	139.9
L A Personnel	251,032,133	160,892,896	64.1	195,003,468	121.2
L A Operations	47,460,930	49,664,193	104.6	88,824,266	178.8
L A Maintenance	7,293,116	4,256,149	58.4	17,513,233	411.5
TOTAL Recurrent Expenditures	314,818,098	222,404,238	70.6	311,960,647	140.3
RECURRENT SURPLUS/DEFICITS	59,037,368	19,269,094	32.6	74,531,305	386.8
CAPITAL EXPENDITURES	23,000,000	31,632,856	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	36,037,368	-12,363,762.0		74,531,305	
DEBT RESOLUTION REPAYMENTS	28,340,520	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	7,696,848	-12,363,762		74,531,305	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Jubilee market,Obunga-Breweries-mumias	9,507,940	30
405	Juacali, Busia, Kibuye Wholesale MKT Road	6,459,383	20
405	Nyalenda Access, Gita, Orongo Road	5,071,984	16
		10,593,549	33
	TOTAL	31,632,856	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
605	Jua Kali toilets	500,000	10
605	Central Kolwa School latrines and borehole	500,000	10
900	Dago Mkendwa Water	500,000	10
	All Other Projects	3,400,000	69
	TOTAL	4,900,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	77.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	3.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	49.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	70.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	137.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

L A CODE: 301 Kitale Municipal Council
Summary Profile Fiscal Year 2004/2005
(Values in KShs)

District: TRANS NZOIA

Mayor:		Treasure R. K. Rotich		Clerk:	
No. of Employees:	511	No. of Councillors	16	Business Permit Schedule:	12
Total Yearly Salaries	28,070,588	Total Civic Costs:	5,957,496	Business Permit Base Value	700
Average/Employee:	54,933	Average/Councillor.	372,344		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	23,778,311	23,778,310	100.00	30,087,733	126.5
Road Maintenance Levy Fund (RMLF)	0	6,183,953	0.0	6,183,953	100.0
Sub-Total	23,778,311	29,962,263	126.0	36,271,686	121.1
Local Revenues					
CILOR	6,537,225	999,611	15.3	6,537,225	654.0
Property Rates	8,995,146	15,402,836	171 2	9,209,814	59.8
Single Business Permit	127,148	8,879,385	6,983.5	9,945,343	112.0
Market Fees	17,495,748	11,790,812	67.4	15,597,887	132.3
Others	26,315,241	8,963,465	51.5	17,398,378	194.1
Sub-Total	59,470,508	46,036,109	77.4	58,688,647	127.5
TOTAL REVENUES	83,248,819	75,998,372	91 3	94,960,333	125.0
EXPENDITURES					
Civic	9,651,000	5,957,496	61.7	4,533,669	76.1
L A Personnel	46,226,633	28,070,588	60.7	40,917,501	145.8
L A Operations	11,796,800	26,181,167	221 9	13,571,510	51.8
L A Maintenance	3,662,000	10,024,910	273.8	10,221,849	102.0
TOTAL Recurrent Expenditures	71,336,433	70,234,161	98.5	69,244,529	98.6
RECURRENT SURPLUS/DEFICITS	11,912,386	5,764,211	48.4	25,715,804	446.1
CAPITAL EXPENDITURES	7,182,737	899,739	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,729,649	4,864,472.0	102.9	25,715,804	528.6
DEBT RESOLUTION REPAYMENTS	11,075,025	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-6,345,376	4,864,472		25,715,804	528.6

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
900	Water and Sanitation	339,393	38
405	Road Maintenance & Bridge	220,000	24
235	Street Lighting Activities	174,740	19
		165,606	18
	TOTAL	899,739	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Water and Sanitation - Milimani Ward	735,750	10
900	Water and Sanitation - Kibomet Ward	727,680	10
900	Water and Sanitation - Tuwan Ward	718,960	10
	All Other Projects	5,000,367	70
	TOTAL	7,182,737	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	71.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8 5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	77.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	98.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	12.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	n 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 306 Kitui County Council

Province: EASTERN **Summary Profile Fiscal Year 2004/2005** **District: KITUI**

(Values in KShs)

Mayor: Cllr. J. N. Mangu'uye		Treasure J. M> Mutil		Clerk: K. N. Mustha	
No. of Employees:	130	No. of Councillors:	60	Business Permit Schedule:	
Total Yearly Salaries:	15,690,641	Total Civic Costs:	9,635,173	Business Permit Base Value	0
Average/Employee:	120,697	Average/Councillor:	160,586		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	33,497,944	33,497,940	100.00	41,535,694	124.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	33,497,944	33,497,940	100.0	41,535,694	124.0
Local Revenues					
CILOR	1,863,603	286,492	23.1	1,583,063	433.1
Property Rates	200,000	0	0.0	0	0.0
Single Business Permit	13,133,294	15,397,492	117.2	15,388,234	99.9
Market Fees	4,706,180	10,599,234	225.2	4,923,212	46.4
Others	7,695,768	29,606	0.4	7,997,881	27,958.8
Sub-Total	27,318,618	26,390,824	96.6	29,892,390	113.3
TOTAL REVENUES	60,816,759	59,888,764	98.5	71,428,084	119.3
EXPENDITURES					
Civic	9,567,115	9,635,173	112.6	10,572,956	109.7
L A Personnel	17,867,626	15,690,641	87.9	14,749,490	94.0
L A Operations	12,941,212	19,499,126	150.7	19,777,300	101.4
L A Maintenance	1,814,129	5,014,720	282.0	3,076,000	61.3
TOTAL Recurrent Expenditures	41,269,981	49,839,660	120.8	48,175,746	96.7
RECURRENT SURPLUS/DEFICITS	19,546,769	10,062,074	51.4	23,252,338	231.1
CAPITAL EXPENDITURES	14,860,917	10,107,321	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,685,851	-55,247.0		23,252,338	
DEBT RESOLUTION REPAYMENTS	3,631,364	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	954,487	-55,247		23,252,338	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	MULTI STOREY BUILDING	3,240,000	32
250	PURCHASE OF VEHICLE	2,697,068	27
505	SUPPORT TO PRIMARY/SEC.SCHOOLS	1,703,951	17
		2,466,302	24
	TOTAL	10,107,321	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Development of south kitui National Reserve	2,000,000	63
999	Provision of bursary to needy students -Yatta/Mbooni	110,000	3
999	Provision of bursary to needy students -Mutha/Ndakani	100,000	3
	All Other Projects	957,600	30
	TOTAL	3,167,600	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	37.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	96.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	120.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	68.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 311 Kitui Municipal Council

Province: EASTERN **Summary Profile Fiscal Year 2004/2005** **District: KITUI**

(Values in KShs)

Mayor: Cllr. M. M. Mwangangi		Treasure T. K. Mathuu		Clerk: A. O. Apidi	
No. of Employees	119	No of Councillors	21	Business Permit Schedule	6
Total Yearly Salaries	17,149,861	Total Civic Costs	4,323,193	Business Permit Base Value	250
Average/Employee	144,116	Average/Councillor	205,866		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,561,135	16,561,135	100.00	20,481,348	123 7
Road Maintenance Levy Fund (RMLF)	0	1,500,000	0 0	1,500,000	100 0
Sub-Total	16,561,135	18,061,135	109 1	21,981,348	121 7
Local Revenues					
CILOR	1,840,265	237,097	12.9	1,840,265	776 2
Property Rates	9,800,000	2,124,845	21 7	1,810,764	85 2
Single Business Permit	7,000,000	7,546,990	107 8	6,615,918	87 7
Market Fees	6,349,438	6,752,793	106 4	6,178,486	91.5
Others	10,711,252	1,970,384	19.8	9,927,660	503 8
Sub-Total	35,700,955	18,632,109	52 2	26,373,093	141.5
TOTAL REVENUES	52,262,090	36,693,244	70 2	48,354,441	131 8
EXPENDITURES					
Civic	5,725,000	4,323,193	75 5	3,900,560	90 2
L A Personnel	17,863,972	17,149,861	96 0	17,945,229	104.6
L A Operations	8,072,000	6,451,448	79 9	3,863,589	59 9
L A Maintenance	3,652,000	921,248	25 2	505,767	54 9
TOTAL Recurrent Expenditures	35,312,972	28,845,750	81.7	26,215,145	90 9
RECURRENT SURPLUS/DEFICITS	16,949,118	7,847,494	46.3	22,139,296	282.1
CAPITAL EXPENDITURES	9,936,681	6,609,661	0 0	0	0 0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,012,437	1,237,833.0	17.7	22,139,296	1,788.6
DEBT RESOLUTION REPAYMENTS	6,624,454	0	0 0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	387,983	1,237,833	319.0	22,139,296	1,788.6

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF MEAT VAN	2,129,496	32
405	SHOLDER REBUILDING AROUND ZONES 57	1,033,110	16
100	PRERATION OF VALUATION ROLL	754,915	11
		2,692,140	41
	TOTAL	6,609,661	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of Meat Van	2,131,989	21
240	Construction of Dispensary	2,000,000	20
700	Construction / Rehabilitation of Municipal Stadium	1,454,692	15
	All Other Projects	4,350,000	44
	TOTAL	9,936,681	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	52 1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	50 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	15 0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	52 2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	81.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	66.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 316 Koibatek County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2004/2005** | **District: KOIBATEK**

(Values in KShs)

Mayor: Sylvester K. Kaitany		Treasure D. K. Tuwei		. Clerk: D.J.M Sogomo (Mrs.)	
No. of Employees:	55	No. of Councillors:	41	Business Permit Schedule: 6	
Total Yearly Salaries:	6,206,996	Total Civic Costs:	3,240,799	Business Permit Base Value	250
Average/Employee:	112,854	Average/Councillor:	79,044		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,851,399	12,851,400	100.00	15,828,806	123.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,851,399	12,851,400	100.0	15,828,806	123.2
Local Revenues					
CILOR	3,073,218	936,422	30.5	3,073,218	328.2
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,189,728	2,168,995	99.1	2,116,875	97.6
Market Fees	546,675	522,610	95.6	506,590	96.9
Others	8,299,621	366,600	3.9	9,516,162	2,595.8
Sub-Total	14,109,242	3,994,627	28.3	15,212,845	380.8
TOTAL REVENUES	26,960,641	16,846,027	62.5	31,041,651	184.3
EXPENDITURES					
Civic	3,898,680	3,240,799	83.1	3,898,680	120.3
L A Personnel	7,244,151	6,206,996	85.7	8,598,796	138.5
L A Operations	6,854,314	5,753,353	83.9	8,592,079	149.3
L A Maintenance	2,192,016	2,455,674	112.0	2,584,140	105.2
TOTAL Recurrent Expenditures	20,189,161	17,656,822	87.5	23,673,695	134.1
RECURRENT SURPLUS/DEFICITS	6,771,480	-810,795		7,367,956	
CAPITAL EXPENDITURES	4,010,925	7,963,075	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,760,555	-8,773,870.0		7,367,956	
DEBT RESOLUTION REPAYMENTS	1,718,974	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,041,581	-8,773,870		7,367,956	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	Civic Car	2,058,578	26
350	Purchase of Tractor	1,850,000	23
245	Kamar Dispensary	334,547	4
		3,719,950	47
	TOTAL	7,963,075	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of Civic Car	1,400,000	39
320	Purchase of plan Printing Machine	200,000	6
355	Purchase of Motor Bike	200,000	6
	All Other Projects	1,764,600	50
	TOTAL	3,564,600	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	28.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	87.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	198.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: COAST | **L A CODE: 321 Kwale County Council** | **District: KWALE**

Summary Profile Fiscal Year 2004/2005

(Values in KShs)

Mayor: Omari M. Zonga		Treasure Joseph Amenya		Clerk: Adan Racho	
No. of Employees:	237	No. of Councillors:	36	Business Permit Schedule:	
Total Yearly Salaries:	24,099,529	Total Civic Costs:	5,738,844	Business Permit Base Value	0
Average/Employee:	101,686	Average/Councillor:	159,412		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	55,430,500	55,700,500	100.49	69,639,516	125.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	55,430,500	55,700,500	100.5	69,639,516	125.0
Local Revenues					
CILOR	8,094,190	2,355,712	29.1	8,094,192	343.6
Property Rates	5,900,000	14,078,094	238.6	13,980,193	99.3
Single Business Permit	9,000,000	9,660,460	107.3	14,342,650	148.5
Market Fees	3,194,900	2,927,762	91.6	2,823,845	96.5
Others	6,730,747	3,438,900	43.1	7,982,326	232.1
Sub-Total	32,919,837	32,460,928	98.6	47,223,206	145.5
TOTAL REVENUES	88,350,337	88,161,428	99.8	116,862,722	132.6
EXPENDITURES					
Civic	6,526,000	5,738,844	87.9	8,312,000	144.8
L A Personnel	28,966,784	24,099,529	83.2	29,520,430	122.5
L A Operations	2,422,000	3,966,241	163.8	5,591,500	141.0
L A Maintenance	609,900	1,464,396	240.1	1,344,600	91.8
TOTAL Recurrent Expenditures	38,524,684	35,269,010	91.5	44,768,530	126.9
RECURRENT SURPLUS/DEFICITS	49,825,653	52,892,418	106.2	72,094,192	136.3
CAPITAL EXPENDITURES	44,850,221	27,666,196	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,975,432	25,226,222.0	507.0	72,094,192	285.8
DEBT RESOLUTION REPAYMENTS	17,238,238	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-12,262,806	25,226,222		72,094,192	285.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
260	mvindeni market	5,014,037	18
350	purchase of veh kar558l	2,412,000	9
255	renovation of kinango houses	2,087,470	8
		18,152,689	66
	TOTAL	27,666,196	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Kasemeni Miyani Water project	2,220,000	7
240	Construction of Pemba dispensary-Mwayumo /Mwatate	2,000,000	6
240	Mbuluni dispensary	2,000,000	6
	All Other Projects	26,758,000	81
	TOTAL	32,978,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	67.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	98.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	61.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 326 Kwale Town Council

Province: COAST **Summary Profile Fiscal Year 2004/2005** **District: KWALE**

(Values in KShs)

Mayor: Cllr. Saida R. Shikely		Treasure R. M. Wachenje		Clerk: John M. Kunga	
No. of Employees:	69	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	4,729,180	Total Civic Costs:	863,297	Business Permit Base Value	350
Average/Employee:	68,539	Average/Councillor:	107,912		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,882,278	3,021,539	61.89	5,776,932	191.2
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	2,600,000	201.8
Sub-Total	4,882,278	4,309,739	88.3	8,376,932	194.4
Local Revenues					
CILOR	2,650,000	685,788	25.9	2,650,000	386.4
Property Rates	423,200	957,528	226.3	1,400,000	146.2
Single Business Permit	1,069,700	1,057,325	98.8	977,200	92.4
Market Fees	1,221,900	233,486	19.1	723,600	309.9
Others	3,912,850	227,860	8.7	2,620,950	1,150.2
Sub-Total	9,277,650	3,161,987	34.1	8,371,750	264.8
TOTAL REVENUES	14,159,928	7,471,726	52.8	16,748,682	224.2
EXPENDITURES					
Civic	1,113,500	863,297	77.5	1,568,600	181.7
L A Personnel	6,552,400	4,729,180	72.2	6,174,857	130.6
L A Operations	1,842,200	1,335,727	72.5	6,185,750	463.1
L A Maintenance	378,300	389,892	103.1	2,818,000	722.8
TOTAL Recurrent Expenditures	9,886,400	7,318,096	74.0	16,747,207	228.8
RECURRENT SURPLUS/DEFICITS	4,273,528	153,630	3.6	1,475	1.0
CAPITAL EXPENDITURES	4,400,000	2,115,400	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-126,472	-1,961,770.0	1,551.1	1,475	
DEBT RESOLUTION REPAYMENTS	1,477,118	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-1,603,590	-1,961,770	122.3	1,475	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
400	Roads - Street Construction	736,000	35
205	Rehabilitation of Council Premises	494,550	23
370	Rehabilitation of Land Rover	250,000	12
		634,850	30
	TOTAL	2,115,400	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	ACQUISITION OF CIVIC CAR	1,500,000	34
100	UPDATE OF VALUATION ROLE	1,000,000	23
230	PROVISION OF ELECTRICITY AT THE MARKET	1,000,000	23
	All Other Projects	900,000	20
	TOTAL	4,400,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	75.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	34.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	74.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	48.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 331 Laikipia County Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: LAIKIPIA**

(Values in KShs)

Mayor: Cllr. Jackson Multa Machomba		Treasure Charles L. Zakayo		Clerk: Gitu H. K	
No. of Employees:	112	No. of Councillors:	36	Business Permit Schedule	11
Total Yearly Salaries.	21,078,077	Total Civic Costs.	7,203,054	Business Permit Base Value	600
Average/Employee:	188,197	Average/Councillor:	200,085		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,647,688	18,789,396	91.00	25,476,840	135 6
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0.0
Sub-Total	20,647,688	18,789,396	91 0	25,476,840	135.6
Local Revenues					
CILOR	9,448,470	10,784,714	114 1	9,211,238	85 4
Property Rates	2,557,830	2,057,788	80.5	1,669,975	81 2
Single Business Permit	5,042,493	7,237,775	143 5	5,890,320	81 4
Market Fees	1,114,891	1,171,170	105 0	960,842	82 0
Others	11,987,825	2,730,052	27 2	10,047,760	368.0
Sub-Total	30,151,509	23,981,499	79 5	27,780,135	115 8
TOTAL REVENUES	50,799,197	42,770,895	84 2	53,256,975	124.5
EXPENDITURES					
Civic	6,977,000	7,203,054	103 2	10,631,000	147 6
L A Personnel	24,654,742	21,078,077	85.5	23,104,326	109 6
L A Operations	9,379,000	8,412,558	89 7	7,805,300	92.8
L A Maintenance	760,000	317,717	41 8	615,000	193 6
TOTAL Recurrent Expenditures	41,770,742	37,011,406	88.6	42,155,626	113.9
RECURRENT SURPLUS/DEFICITS	**9,028,455**	**5,759,489**	**63.8**	**11,101,349**	**192.7**
CAPITAL EXPENDITURES	9,515,046	4,630,549	0.0	0	0 0
LOAN REPAYMENTS	0	0	0.0	0	0 0
NET SURPLUS/DEFICITS	**-486,591**	**1,128,940.0**		**11,101,349**	**983.3**
DEBT RESOLUTION REPAYMENTS	3,000,000	0	0 0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	**-3,486,591**	**1,128,940**		**11,101,349**	**983.3**

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	Bursary Award	1,780,102	38
405	Road Grading	1,401,076	30
999	Self-help Projects	849,860	18
		599,511	13
	TOTAL	4,630,549	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		2,520,000	26
		1,750,000	18
		939,400	10
	All Other Projects	4,305,646	45
	TOTAL	9,515,046	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	61.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	38 4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	19 5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	79 5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	88 6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	48 7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 336 Lamu County Council

Province: COAST · **Summary Profile Fiscal Year 2004/2005** **District: LAMU**

(Values in KShs)

Mayor: Cllr. Abdulaziz Kicheko Alan		Treasure Robert M. Mbithi		Clerk: Ahmed M. Hemed	
No. of Employees:	80	No. of Councillors:	30	Business Permit Schedule: 7	
Total Yearly Salaries:	6,499,820	Total Civic Costs:	2,757,414	Business Permit Base Value	300
Average/Employee:	81,248	Average/Councillor:	91,914		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,652,327	11,652,326	100.00	14,390,164	123.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,652,327	11,652,326	100.0	14,390,164	123.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	616,000	1,080,482	175.4	600,000	55.5
Single Business Permit	3,000,000	3,442,444	114.7	3,060,000	88.9
Market Fees	934,000	960,550	102.8	948,000	98.7
Others	4,664,000	1,661,013	31.3	5,307,360	319.5
Sub-Total	9,214,000	7,144,489	77.5	9,915,360	138.8
TOTAL REVENUES	20,866,327	18,796,815	90.1	24,305,524	129.3
EXPENDITURES					
Civic	2,630,000	2,757,414	104.8	2,971,428	107.8
L A Personnel	9,874,276	6,499,820	65.8	9,654,157	148.5
L A Operations	1,530,000	7,334,640	479.4	2,422,700	33.0
L A Maintenance	240,000	858,691	357.8	365,000	42.5
TOTAL Recurrent Expenditures	14,274,276	17,450,565	122.3	15,413,285	88.3
RECURRENT SURPLUS/DEFICITS	6,592,051	1,346,250	20.4	8,892,239	660.5
CAPITAL EXPENDITURES	4,000,000	3,559,990	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,592,051	-2,213,740.0		8,892,239	
DEBT RESOLUTION REPAYMENTS	4,380,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-1,787,949	-2,213,740	123.8	8,892,239	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
100	Preparation of Valuation Roll	2,801,724	79
900	Construction of Manda Water Catchment	267,172	8
500	Construction of Ndau Nursery School	229,251	6
		261,843	7
	TOTAL	3,559,990	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
100	Prepration of valuation Roll	2,000,000	50
260	Construction of Mpeketoni Market	1,000,000	25
905	Improvement of Land drainage system	500,000	13
	All Other Projects	500,000	13
	TOTAL	4,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	68.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	77.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	122.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	89.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 341 Limuru Municipal Council

Province: CENTRAL **Summary Profile Fiscal Year 2004/2005** **District: KIAMBU**

(Values in KShs)

Mayor: Simon K. Njenga		Treasure Moses M. Chege		Clerk: Enos L. Kidai	
No. of Employees:	147	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	15,139,412	Total Civic Costs:	2,291,468	Business Permit Base Value	350
Average/Employee:	102,989	Average/Councillor:	286,434		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,407,680	8,407,680	100.00	10,183,042	121.1
Road Maintenance Levy Fund (RMLF)	0	2,468,279	0.0	1,950,260	79 0
Sub-Total	8,407,680	10,875,959	129.4	12,133,302	111.6
Local Revenues					
CILOR	777,750	0	0.0	777,750	0.0
Property Rates	1,605,688	5,009,593	312.0	500,000	10.0
Single Business Permit	8,283,572	7,474,410	90.2	8,500,000	113.7
Market Fees	3,107,293	3,768,490	121.3	2,959,869	78.5
Others	10,212,771	4,001,314	39.8	10,046,812	251 1
Sub-Total	23,987,074	20,253,807	84.4	22,784,431	112.5
TOTAL REVENUES	32,394,754	31,129,766	96.1	34,917,733	112.2
EXPENDITURES					
Civic	1,786,000	2,291,468	128.3	1,702,000	74.3
L A Personnel	17,843,487	15,139,412	84.8	17,100,275	113.0
L A Operations	4,096,840	10,555,993	257.7	6,159,956	58 4
L A Maintenance	276,000	1,292,779	468.4	2,741,224	212.0
TOTAL Recurrent Expenditures	24,002,327	29,279,652	122.0	27,703,455	94.6
RECURRENT SURPLUS/DEFICITS	8,392,427	1,850,114	22.0	7,214,278	389.9
CAPITAL EXPENDITURES	3,128,840	2,314,468	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,263,587	-464,354.0		7,214,278	
DEBT RESOLUTION REPAYMENTS	5,167,490	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	96,097	-464,354		7,214,278	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	Limuru Town	1,271,912	55
505	St. Bosco Polytechnic	409,568	18
235	Karenjee Electricity Project	250,600	11
		382,388	17
	TOTAL	2,314,468	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Kamiriithu Water Project - cntruction of two water tanks	496,000	20
230	Karanjee/Kenya Wool and Skins settlement electricity project	496,000	20
230	Kiawaroga Electricity Project	496,000	20
	All Other Projects	992,000	40
	TOTAL	2,480,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	72.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	31.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	84.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	122.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	74.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 346 Litein Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: KERICHO**

(Values in KShs)

Mayor: Cllr. Jackson Rutoh		Treasure D. K. Soi		Clerk: Leboo Ole Morintat	
No. of Employees:	28	No. of Councillors:	10	Business Permit Schedule: 7	
Total Yearly Salaries:	3,713,881	Total Civic Costs:	2,193,000	Business Permit Base Value	300
Average/Employee:	132,639	Average/Councillor:	219,300		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,107,463	9,107,463	100.00	11,040,072	121.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,107,463	9,107,463	100.0	11,040,072	121.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	250,000	90,276	36.1	256,000	283.6
Single Business Permit	2,400,000	2,482,080	103.4	2,400,000	96.7
Market Fees	2,000,000	1,850,580	92.5	2,679,360	144.8
Others	5,377,362	2,394,400	48.7	4,921,598	205.5
Sub-Total	10,027,362	6,817,336	68.0	10,256,958	150.5
TOTAL REVENUES	19,134,825	15,924,799	83.2	21,297,030	133.7
EXPENDITURES					
Civic	2,416,600	2,193,000	90.7	2,033,000	92.7
L A Personnel	5,439,666	3,713,881	68.3	5,217,175	140.5
L A Operations	3,600,722	4,893,800	135.9	3,051,286	62.4
L A Maintenance	613,000	1,456,900	237.7	2,029,000	139.3
TOTAL Recurrent Expenditures	12,069,988	12,257,581	101.6	12,330,461	100.6
RECURRENT SURPLUS/DEFICITS	7,064,837	3,667,218	51.9	8,966,569	244.5
CAPITAL EXPENDITURES	5,914,478	5,914,478	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,150,359	-2,247,260.0		8,966,569	
DEBT RESOLUTION REPAYMENTS	1,147,463	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	2,896	-2,247,260		8,966,569	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
260	Land purchase for Market site	1,094,478	19
800	Land purchase for Bus park	700,000	12
240	Cheboin Health Centre	450,000	8
		3,670,000	62
	TOTAL	5,914,478	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	54.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	68.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	101.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 351 Lodwar Municipal Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: TURKANA**

(Values in KShs)

Mayor: Cllr. John Ekiru		Treasure Wilson Pusiye		Clerk: A. M. Guleid	
No. of Employees:	34	No of Councillors.	8	Business Permit Schedule	10
Total Yearly Salaries.	3,795,959	Total Civic Costs:	2,432,305	Business Permit Base Value	500
Average/Employee:	111,646	Average/Councillor:	304,038		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,551,809	8,551,809	100.00	10,513,406	122 9
Road Maintenance Levy Fund (RMLF)	0	1,716,274	0.0	1,500,000	87.4
Sub-Total	8,551,809	10,268,083	120.1	12,013,406	117 0
Local Revenues					
CILOR	0	0	0 0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,207,551	989,400	44.8	1,429,810	144.5
Market Fees	381,743	488,160	127.9	300,000	61 5
Others	5,881,476	1,352,472	48.3	2,801,000	207 1
Sub-Total	8,470,770	2,830,032	33.4	4,530,810	160 1
TOTAL REVENUES	17,022,579	13,098,115	76.9	16,544,216	126 3
EXPENDITURES					
Civic	2,487,000	2,432,305	97.8	2,676,000	110 0
L A Personnel	4,068,391	3,795,959	93 3	3,534,838	93.1
L A Operations	1,120,000	2,120,524	189 3	452,000	21 3
L A Maintenance	121,700	120,470	99 0	55,000	45 7
TOTAL Recurrent Expenditures	7,797,091	8,469,258	108.6	6,717,838	79.3
RECURRENT SURPLUS/DEFICITS	9,225,488	4,628,857	50.2	9,826,378	212.3
CAPITAL EXPENDITURES	0	2,626,426	0 0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,225,488	2,002,431.0	21.7	9,826,378	490.7
DEBT RESOLUTION REPAYMENTS	0	0	0 0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	9,225,488	2,002,431	21.7	9,826,378	490.7

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
900	ROAD MAITENANCE	1,051,791	40
999	BURSARY	926,685	35
900	FENCING OF CEMETRY	256,780	10
		391,170	15
	TOTAL	2,626,426	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	84.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	28 7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	33.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	108.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	0 0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 356 Londiani Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: KERICHO**

(Values in KShs)

Mayor: Cllr. David N. Githogori		Treasure J. K. Sigei		Clerk: W. K. Rutto	
No. of Employees:	47	No. of Councillors:	9	Business Permit Schedule: 7	
Total Yearly Salaries:	3,079,985	Total Civic Costs:	1,318,960	Business Permit Base Value	300
Average/Employee:	65,532	Average/Councillor:	146,551		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,593,248	5,593,248	100.00	6,663,306	119.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,593,248	5,593,248	100.0	6,663,306	119.1
Local Revenues					
CILOR	800,000	130,352	16.3	800,000	613.7
Property Rates	218,358	518,239	237.3	612,400	118.2
Single Business Permit	401,069	863,216	215.2	599,751	69.5
Market Fees	184,246	319,010	173.1	221,250	69.4
Others	2,026,590	1,861,746	109.9	1,694,189	91.0
Sub-Total	3,630,263	3,692,563	101.7	3,927,590	106.4
TOTAL REVENUES	9,223,511	9,285,811	100.7	10,590,896	114.1
EXPENDITURES					
Civic	860,720	1,318,960	153.2	997,594	75.6
L A Personnel	4,331,924	3,079,985	71.1	5,330,087	173.1
L A Operations	624,035	1,812,466	290.4	1,645,073	90.8
L A Maintenance	228,765	614,804	268.7	356,142	57.9
TOTAL Recurrent Expenditures	6,045,444	6,826,215	112.9	8,328,896	122.0
RECURRENT SURPLUS/DEFICITS	3,178,067	2,459,596	77.4	2,262,000	92.0
CAPITAL EXPENDITURES	1,677,974	1,657,974	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,500,093	801,622.0	53.4	2,262,000	282.2
DEBT RESOLUTION REPAYMENTS	923,651	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	576,442	801,622	139.1	2,262,000	282.2

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
230	LONDIANI TOWNSHIP STREETLIGHTS	200,000	12
310	FURNITURE AND FITTING	93,108	6
310	RENOCATION OF COUNCIL OFFICES	54,866	3
		1,310,000	79
	TOTAL	1,657,974	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Motor Vehicle	2,000,000	21
200	Motor Vehicle	2,000,000	21
999	Bursary Fund	900,000	9
	All Other Projects	4,778,108	49
	TOTAL	9,678,108	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	67.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	101.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	112.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	98.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 361 Luanda Town Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: VIHIGA**

(Values in KShs)

Mayor: Cllr. Peter Okeng'a		Treasure Patrick Ataro		Clerk: Rashid J. M. Turo	
No. of Employees:	49	No. of Councillors:	9	Business Permit Schedule: 8	
Total Yearly Salaries:	5,087,985	Total Civic Costs:	1,596,043	Business Permit Base Value	350
Average/Employee:	103,836	Average/Councillor:	177,338		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,290,023	9,290,023	100.00	11,339,969	122.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,290,023	9,290,023	100.0	11,339,969	122.1
Local Revenues					
CILOR	8,963	0	0.0	8,963	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,820,000	1,124,523	61.8	1,201,980	106.9
Market Fees	3,684,766	2,811,850	76.3	4,084,825	145.3
Others	1,216,063	757,560	58.8	1,289,454	170.2
Sub-Total	6,729,792	4,693,933	69.7	6,585,222	140.3
TOTAL REVENUES	16,019,815	13,983,956	87.3	17,925,191	128.2
EXPENDITURES					
Civic	1,524,400	1,596,043	104.7	2,109,400	132.2
L A Personnel	8,420,060	5,087,985	60.4	8,097,962	159.2
L A Operations	2,067,000	2,977,983	144.1	1,867,000	62.7
L A Maintenance	120,000	237,124	197.6	160,000	67.5
TOTAL Recurrent Expenditures	12,131,460	9,899,135	81.6	12,234,362	123.6
RECURRENT SURPLUS/DEFICITS	3,888,355	4,084,821	105.1	5,690,829	139.3
CAPITAL EXPENDITURES	2,987,007	2,438,031	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	901,348	1,646,790.0	182.7	5,690,829	345.6
DEBT RESOLUTION REPAYMENTS	700,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	201,348	1,646,790	817.9	5,690,829	345.6

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	Town Hall Construction	1,382,200	57
905	Protected Water Springs	267,456	11
310	Office Furniture	218,375	9
		570,000	23
	TOTAL	2,438,031	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Town Hall Construction	1,587,007	53
905	Protected Water Springs	330,000	11
800	Construction of Wooden Bridge	320,000	11
	All Other Projects	750,000	25
	TOTAL	2,987,007	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	69.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	81.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	81.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 366 Lugari County Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: LUGARI**

(Values in KShs)

Mayor: Cllr. Barasa Lumbasi		Treasure S. S. Wetundu		Clerk: H. M. Gedi	
No. of Employees:	0	No. of Councillors:	12	Business Permit Schedule:	
Total Yearly Salaries:	14,560,577	Total Civic Costs:	3,781,005	Business Permit Base Value	0
Average/Employee:	0	Average/Councillor:	315,084		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,774,903	20,774,903	100.00	25,653,020	123.5
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	2,000,000	155.3
Sub-Total	20,774,903	22,063,103	106.2	27,653,020	125.3
Local Revenues					
CILOR	18,668,083	5,807,810	31.1	18,668,083	321.4
Property Rates	554,600	47,277	8.5	307,127	649.6
Single Business Permit	4,850,000	4,546,502	93.7	3,358,376	73.9
Market Fees	3,100,000	4,106,845	132.5	1,404,479	34.2
Others	5,507,418	620,410	10.7	5,823,473	938.6
Sub-Total	32,680,101	15,128,844	46.3	29,561,538	195.4
TOTAL REVENUES	53,455,004	37,191,947	69.6	57,214,558	153.8
EXPENDITURES					
Civic	3,686,000	3,781,005	102.6	4,174,000	110.4
L A Personnel	20,534,955	14,560,577	70.9	15,402,273	105.8
L A Operations	8,259,400	5,432,516	65.8	6,427,400	118.3
L A Maintenance	9,580,000	1,051,201	11.0	940,000	89.4
TOTAL Recurrent Expenditures	42,060,355	24,825,299	59.0	26,943,673	108.5
RECURRENT SURPLUS/DEFICITS	11,394,649	12,366,648	108.5	30,270,885	244.8
CAPITAL EXPENDITURES	6,241,023	6,241,023	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,153,626	6,125,625.0	118.9	30,270,885	494.2
DEBT RESOLUTION REPAYMENTS	5,070,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	83,626	6,125,625	7,325.0	30,270,885	494.2

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	ROADS REHEBILITATION	2,565,628	41
240	CONSTRUCTION OF HEALTH CENTRES	1,661,330	27
900	CONSTRUCTION OF SPRINGS/WELLS	1,209,182	19
		804,883	13
	TOTAL	6,241,023	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	ROADS REHABILITATION	2,565,629	41
240	CONSTRUCTION OF HEALTH CENTRES	1,661,331	27
900	CONSTRUCTION OF SPRINGS/WELLS	1,209,182	19
	All Other Projects	804,883	13
	TOTAL	6,241,023	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	46.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	59.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 371 Machakos Municipal Council

Province: EASTERN **Summary Profile Fiscal Year 2004/2005** **District: MACHAKOS**

(Values in KShs)

Mayor: Cllr. J. Wambua		Treasure O. K. Mweu		Clerk: J. W. Kang'ethe	
No. of Employees:	301	No. of Councillors:	18	Business Permit Schedule:	12
Total Yearly Salaries:	33,251,575	Total Civic Costs:	4,844,990	Business Permit Base Value	700
Average/Employee:	110,470	Average/Councillor:	269,166		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,444,673	20,444,673	100.00	25,518,810	124.8
Road Maintenance Levy Fund (RMLF)	0	10,760,664	0.0	10,357,330	96.3
Sub-Total	20,444,673	31,205,337	152.6	35,876,140	115.0
Local Revenues					
CILOR	882,180	0	0.0	882,180	0.0
Property Rates	6,343,630	3,519,918	55.5	6,663,072	189.3
Single Business Permit	12,472,824	11,359,323	91.1	100,000	0.9
Market Fees	12,535,200	10,735,868	85.6	12,056,360	112.3
Others	32,049,978	6,154,363	15.4	40,081,536	651.3
Sub-Total	64,283,812	31,769,472	49.4	59,783,148	188.2
TOTAL REVENUES	84,728,485	62,974,809	74.3	95,659,288	151.9
EXPENDITURES					
Civic	5,098,765	4,844,990	95.0	8,248,145	170.2
L A Personnel	31,315,421	33,251,575	106.2	37,645,636	113.2
L A Operations	21,311,063	16,679,187	78.3	22,079,130	132.4
L A Maintenance	7,290,740	4,011,673	55.0	6,051,550	150.8
TOTAL Recurrent Expenditures	65,015,989	58,787,425	90.4	74,024,461	125.9
RECURRENT SURPLUS/DEFICITS	19,712,496	4,187,384	21.2	21,634,827	516.7
CAPITAL EXPENDITURES	6,342,482	2,683,612	0.0	0	0.0
LOAN REPAYMENTS	1,239,660	0	0.0	0	0.0
NET SURPLUS/DEFICITS	14,609,674	1,503,772.0	10.3	21,634,827	1,438.7
DEBT RESOLUTION REPAYMENTS	7,058,132	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	7,551,542	1,503,772	19.9	21,634,827	1,438.7

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
605	Extension of Council's Sewerline Phase II	507,993	19
505	Completion of 3No. Classes Vota Pri. Sch.	313,842	12
505	Construction of classrooms Konza secondary	296,351	11
		1,565,426	58
	TOTAL	2,683,612	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
315	Furnishing of Council Social hall	552,000	11
405	Continuation of improvement of Drainage system	500,000	10
900	Nthungi water project	500,000	10
	All Other Projects	3,660,000	70
	TOTAL	5,212,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	49.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	90.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	42.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 376 Makueni County Council

Province: EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: MAKUENI**

(Values in KShs)

Mayor: Cllr. Anthony Munyao		Treasure Daniel M. Twala		Clerk: Charles M. Muli	
No. of Employees:	355	No. of Councillors:	74	Business Permit Schedule: 6	
Total Yearly Salaries:	29,492,440	Total Civic Costs:	10,565,535	Business Permit Base Value	250
Average/Employee:	83,077	Average/Councillor:	142,778		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	63,740,883	63,740,883	100.00	79,519,728	124.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	63,740,883	63,740,883	100.0	79,519,728	124.8
Local Revenues					
CILOR	1,015,351	0	0.0	1,015,351	0.0
Property Rates	4,892,796	88,049	1.8	3,110,000	3,532.1
Single Business Permit	24,691,600	19,554,493	79.2	15,155,500	77.5
Market Fees	14,211,300	8,390,427	59.0	13,546,322	161.4
Others	27,003,720	927,400	8.8	10,480,000	1,130.0
Sub-Total	71,814,767	28,960,369	40.3	43,307,173	149.5
TOTAL REVENUES	135,555,650	92,701,252	68.4	122,826,901	132.5
EXPENDITURES					
Civic	13,706,900	10,565,535	77.1	22,034,600	208.6
L A Personnel	35,431,473	29,492,440	83.2	37,558,777	127.4
L A Operations	20,816,670	5,743,608	27.6	24,207,192	421.5
L A Maintenance	9,173,292	319,935	3.5	2,621,386	819.3
TOTAL Recurrent Expenditures	79,128,335	46,121,518	58.3	86,421,955	187.4
RECURRENT SURPLUS/DEFICITS	56,427,315	46,579,734	82.5	36,404,946	78.2
CAPITAL EXPENDITURES	31,400,000	20,542,400	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	25,027,315	26,037,334.0	104.0	36,404,946	139.8
DEBT RESOLUTION REPAYMENTS	2,833,697	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	22,193,618	26,037,334	117.3	36,404,946	139.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
505	Classrooms	3,300,000	16
360	Civic Vehicle	3,000,000	15
260	Planning of Markets	2,000,000	10
		12,242,400	60
	TOTAL	20,542,400	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
510	Civic Vehicle	4,000,000	13
560	Supply of Building Materials	3,300,000	11
545	Bursaries	3,000,000	10
	All Other Projects	21,100,000	67
	TOTAL	31,400,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	41.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	40.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	58.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	65.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 381 Makuyu Town Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: MARAGUA**

(Values in KShs)

Mayor: Cllr. David K. Gachuru		Treasure David M. Ndegwa		Clerk: Peter M. Ndegwa	
No. of Employees:	58	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	3,663,293	Total Civic Costs:	1,993,910	Business Permit Base Value	500
Average/Employee:	63,160	Average/Councillor:	249,239		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,994,743	5,994,743	100.00	7,120,488	118.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,994,743	5,994,743	100.0	7,120,488	118.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	629,000	2,341,360	372.2	2,500,000	106.8
Market Fees	0	696,120	0.0	500,000	71.8
Others	5,059,835	436,365	14.9	2,925,043	670.3
Sub-Total	5,688,835	3,473,845	61.1	5,925,043	170.6
TOTAL REVENUES	11,683,578	9,468,588	81.0	13,045,531	137.8
EXPENDITURES					
Civic	1,605,000	1,993,910	124.2	2,383,000	119.5
L A Personnel	3,923,701	3,663,293	93.4	4,897,791	133.7
L A Operations	2,253,000	3,293,526	146.2	2,081,000	63.2
L A Maintenance	944,000	1,455,696	154.2	1,006,000	69.1
TOTAL Recurrent Expenditures	8,725,701	10,406,425	119.3	10,367,791	99.6
RECURRENT SURPLUS/DEFICITS	2,957,877	-937,837		2,677,740	
CAPITAL EXPENDITURES	1,850,000	2,090,992	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,107,877	-3,028,829.0		2,677,740	
DEBT RESOLUTION REPAYMENTS	1,096,325	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	11,552	-3,028,829		2,677,740	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
900	MARAGUA RIDGE KAMBITI W/PROJ	507,595	24
405	KARUNGAGI KARUDA,GATHUN,CIU	383,900	18
405	MITOMBIRI,GIKONO,KANGANGU RD	279,718	13
		919,779	44
	TOTAL	2,090,992	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Karungangi-Karugandagi Gathi, Gathungururu-Ciumbu	400,000	22
900	Maragua Ridge Kambiti Water Project	400,000	22
405	Ndabatabi Mathiini - Kinoo Mutithi Road	250,000	14
	All Other Projects	800,000	43
	TOTAL	1,850,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	61.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	119.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	113.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 386 Malaba Town Council

Province: WESTERN **Summary Profile Fiscal Year 2004/2005** **District: TESO**

(Values in KShs)

Mayor: CLlr. John E. Orapidi		Treasure Albert Ariku		Clerk: Lesley A. Khayadi (Ms.)	
No. of Employees:	108	No. of Councillors:	13	Business Permit Schedule: 9	
Total Yearly Salaries:	10,261,324	Total Civic Costs:	3,103,645	Business Permit Base Value	400
Average/Employee:	95,012	Average/Councillor:	238,742		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,015,432	6,015,432	100.00	7,229,709	120.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,015,432	6,015,432	100.0	7,229,709	120.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,165,044	778,918	66.9	1,012,029	129.9
Market Fees	955,900	1,308,628	136.9	1,162,095	88.8
Others	18,310,225	53,245	0.3	19,410,623	36,455.3
Sub-Total	20,431,169	2,140,791	10.5	21,584,747	1,008.3
TOTAL REVENUES	26,446,601	8,156,223	30.8	28,814,456	353.3
EXPENDITURES					
Civic	3,010,000	3,103,645	103.1	2,301,600	74.2
L A Personnel	17,578,853	10,261,324	58.4	11,734,144	114.4
L A Operations	4,872,500	6,010,382	123.4	5,173,000	86.1
L A Maintenance	1,744,000	3,117,781	178.8	1,158,000	37.1
TOTAL Recurrent Expenditures	27,205,353	22,493,132	82.7	20,366,744	90.5
RECURRENT SURPLUS/DEFICITS	-758,752	-14,336,909	1,889.5	8,447,712	
CAPITAL EXPENDITURES	6,497,010	7,546,565	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-7,255,762	-21,883,474.0	301.6	8,447,712	
DEBT RESOLUTION REPAYMENTS	646,461	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-7,902,223	-21,883,474	276.9	8,447,712	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	Social Centre	3,145,594	42
905	Purchase of Exhauster	1,250,000	17
800	Construction of Bus Park/Toilet	930,048	12
		2,220,923	29
	TOTAL	7,546,565	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	SOCIAL CENTRE	1,700,000	26
400	CONSTRUCTION OF TRAILER PARK	900,000	14
900	PROVISION OF DRINKING WATER	749,010	12
	All Other Projects	3,148,000	48
	TOTAL	6,497,010	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	90.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	10 5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	82.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	116.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 391 Malakisi Town Council

Province: WESTERN **Summary Profile Fiscal Year 2004/2005** **District: BUNGOMA**

(Values in KShs)

Mayor: Cllr. Mohamed Wekesa		Treasure Charles M. Obute		Clerk: Martin S. Sikolia	
No. of Employees:	32	No. of Councillors:	8	Business Permit Schedule:	
Total Yearly Salaries:	2,549,771	Total Civic Costs:	1,384,663	Business Permit Base Value	0
Average/Employee:	79,680	Average/Councillor:	173,083		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,576,445	5,576,445	100.00	6,639,565	119.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,576,445	5,576,445	100.0	6,639,565	119.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	377,491	0.0	18,725	5.0
Single Business Permit	456,838	499,910	109.4	522,632	104.5
Market Fees	315,488	349,355	110.7	356,650	102.1
Others	336,206	0	0.0	167,895	0.0
Sub-Total	1,108,532	1,226,756	110.7	1,065,902	86.9
TOTAL REVENUES	6,684,977	6,803,201	101.8	7,705,467	113.3
EXPENDITURES					
Civic	871,600	1,384,663	158.9	1,516,000	109.5
L A Personnel	2,833,400	2,549,771	90.0	2,657,997	104.2
L A Operations	632,628	815,138	128.8	1,011,700	124.1
L A Maintenance	105,002	41,990	40.0	125,000	297.7
TOTAL Recurrent Expenditures	4,442,630	4,791,562	107.9	5,310,697	110.8
RECURRENT SURPLUS/DEFICITS	2,242,347	2,011,639	89.7	2,394,770	119.0
CAPITAL EXPENDITURES	1,640,000	1,325,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	602,347	686,639.0	114.0	2,394,770	348.8
DEBT RESOLUTION REPAYMENTS	600,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	2,347	686,639	29,256.0	2,394,770	348.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
500	CONSTRACTION OF 4 N/CLASSROOMS	540,000	41
240	CONSTRACTION/COMPLETION OF H/C	250,000	19
205	MENTANACE OF ACCESS ROADS/BRIDGES	225,000	17
		310,000	23
	TOTAL	1,325,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	Contruction of 4 nursery classrooms	540,000	33
100	Preparation of council By laws	275,000	17
240	construction/completion of health centre	250,000	15
	All Other Projects	575,000	35
	TOTAL	1,640,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	28.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	110.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	107.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	80.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 396 Malava Town Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: KAKAMEGA**

(Values in KShs)

Mayor: Cllr. Bryson Kitiavi		Treasure Mwlati Kalawanga		Clerk: Evans Lavusa	
No. of Employees:	33	No. of Councillors:	6	Business Permit Schedule:	8
Total Yearly Salaries:	1,978,036	Total Civic Costs:	972,182	Business Permit Base Value	350
Average/Employee:	59,940	Average/Councillor:	162,030		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,806,118	5,784,187	99.62	6,902,581	119.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	2,761,032	0.0
Sub-Total	5,806,118	5,784,187	99.6	9,663,613	167.1
Local Revenues					
CILOR	50,000	7,768	15.5	0	0.0
Property Rates	80,000	33,900	42.4	60,000	177.0
Single Business Permit	1,644,800	982,488	59.7	1,100,680	112.0
Market Fees	1,208,160	1,092,470	90.4	1,268,475	116.1
Others	1,509,300	764,800	35.2	2,170,000	283.7
Sub-Total	4,492,260	2,881,426	64.1	4,599,155	159.6
TOTAL REVENUES	10,298,378	8,665,613	84.1	14,262,768	164.6
EXPENDITURES					
Civic	996,000	972,182	97.6	4,380,000	450.5
L A Personnel	3,230,676	1,978,036	61.2	3,447,179	174.3
L A Operations	1,909,671	2,085,690	109.2	1,659,824	79.6
L A Maintenance	705,000	741,669	105.2	815,000	109.9
TOTAL Recurrent Expenditures	6,841,347	5,777,577	84.5	10,302,003	178.3
RECURRENT SURPLUS/DEFICITS	3,457,031	2,888,036	83.5	3,960,765	137.1
CAPITAL EXPENDITURES	1,901,960	1,993,878	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,555,071	894,158.0	57.5	3,960,765	443.0
DEBT RESOLUTION REPAYMENTS	1,555,071	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	0	894,158		3,960,765	443.0

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	Office Complex	514,319	26
240	Health infrasstructure	393,209	20
400	Roads& birdges	388,420	19
		697,930	35
	TOTAL	1,993,878	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
260	Land acquisition	400,000	19
205	Office Complex	400,000	19
405	Construction of roads / bridges	400,000	19
	All Other Projects	888,960	43
	TOTAL	2,088,960	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	64.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	104.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 401 Malindi County Council

Province: COAST — **Summary Profile Fiscal Year 2004/2005** — **District: MALINDI**

(Values in KShs)

Mayor: Cllr. Peter K. Ponda		Treasure Lennox J. Mweri		Clerk: Karisa Iha	
No. of Employees:	63	No. of Councillors:	14	Business Permit Schedule:	7
Total Yearly Salaries:	7,845,409	Total Civic Costs:	4,163,486	Business Permit Base Value	300
Average/Employee:	124,530	Average/Councillor:	297,392		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,124,239	16,124,239	100.00	19,825,383	123.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	16,124,239	16,124,239	100.0	19,825,383	123.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	2,113,925	944,299	44.7	1,533,000	162.3
Single Business Permit	1,614,800	1,412,610	87.5	1,675,580	118.6
Market Fees	0	410,810	0.0	490,000	119.3
Others	18,918,500	54,404	0.2	24,157,323	44,403.6
Sub-Total	22,647,225	2,822,123	12.5	27,855,903	987.1
TOTAL REVENUES	38,771,464	18,946,362	48.9	47,681,286	251.7
EXPENDITURES					
Civic	3,670,000	4,163,486	113.4	5,520,000	132.6
L A Personnel	8,182,278	7,845,409	95.9	10,954,788	139.6
L A Operations	7,930,200	10,203,397	128.7	7,368,445	72.2
L A Maintenance	1,716,167	1,667,562	97.2	1,846,500	110.7
TOTAL Recurrent Expenditures	21,498,645	23,879,854	111.1	25,689,733	107.6
RECURRENT SURPLUS/DEFICITS	17,272,819	-4,933,492		21,991,553	
CAPITAL EXPENDITURES	17,917,533	9,288,073	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-644,714	-14,221,565.0	2,205.9	21,991,553	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-644,714	-14,221,565	2,205.9	21,991,553	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	Construction of County Hall	3,166,095	34
310	Purchase of Furniture	2,438,275	26
505	Rehabilitation of Existing Schools	2,113,886	23
		1,569,817	17
	TOTAL	9,288,073	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
905	Rehabilitation of Boreholes and Dams	3,500,000	20
405	Rehabilitation of Existing Unclassified Roads	3,000,000	17
350	Purchase of Tractor	3,000,000	17
	All Other Projects	8,417,533	47
	TOTAL	17,917,533	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	30.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	92.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	12.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	111.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	51.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 406 Malindi Municipal Council

Province: COAST — **Summary Profile Fiscal Year 2004/2005** — **District: MALINDI**

(Values in KShs)

Mayor: Cllr. Alfred M. Kashari		Treasure P. M. Mwangemi		Clerk: Rashid H. Mwakiwiwi	
No. of Employees:	461	No. of Councillors:	16	Business Permit Schedule: 11	
Total Yearly Salaries:	34,958,355	Total Civic Costs:	3,500,874	Business Permit Base Value	600
Average/Employee:	75,832	Average/Councillor:	218,805		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	22,603,352	16,441,039	72.74	30,477,021	185.4
Road Maintenance Levy Fund (RMLF)	0	4,468,279	0.0	3,905,597	87.4
Sub-Total	22,603,352	20,909,318	92.5	34,382,618	164.4
Local Revenues					
CILOR	6,616,830	188,327	2.8	1,816,838	964.7
Property Rates	37,300,000	24,817,870	66.5	20,013,000	80.6
Single Business Permit	13,800,000	12,210,102	88.5	10,421,000	85.3
Market Fees	5,739,000	7,989,180	139.2	4,500,000	56.3
Others	20,056,793	10,595,248	73.0	14,517,044	137.0
Sub-Total	83,512,623	55,800,727	66.8	51,267,882	91.9
TOTAL REVENUES	106,115,975	76,710,045	72.3	85,650,500	111.7
EXPENDITURES					
Civic	5,346,000	3,500,874	65.5	3,548,000	101.3
L A Personnel	49,253,079	34,958,355	71.0	41,945,870	120.0
L A Operations	38,815,895	14,502,633	37.4	8,076,011	55.7
L A Maintenance	12,660,000	1,437,532	11.4	6,301,487	438.4
TOTAL Recurrent Expenditures	106,074,974	54,399,394	51.3	59,871,368	110.1
RECURRENT SURPLUS/DEFICITS	41,001	22,310,651	54,414.9	25,779,132	115.5
CAPITAL EXPENDITURES	13,560,000	7,555,868	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-13,518,999	14,754,783.0		25,779,132	174.7
DEBT RESOLUTION REPAYMENTS	9,009,595	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-22,528,594	14,754,783		25,779,132	174.7

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	ROAD MAINTENANCE	2,744,075	36
999	PURCHASE OF LAND	1,700,000	22
505	EDUCA. FACILITIES & BUR. FUND	1,333,000	18
		1,778,793	24
	TOTAL	7,555,868	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	office rentalblock	3,120,000	22
405	road maintainance	2,050,000	14
500	education facilities & bursary fund	1,340,000	9
	All Other Projects	7,790,000	54
	TOTAL	14,300,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	66.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	51.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	55.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 411 Mandera County Council

Province: NORTH EASTERN | **Summary Profile Fiscal Year 2004/2005** | **District: MANDERA**

(Values in KShs)

Mayor: Cllr. Abdi Abdulahi Ali		Treasure R. W. Wanyama		Clerk: J. K. Karanja	
No. of Employees:	39	No. of Councillors:	100	Business Permit Schedule: 7	
Total Yearly Salaries:	5,197,793	Total Civic Costs:	5,292,600	Business Permit Base Value	300
Average/Employee:	133,277	Average/Councillor:	52,926		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,491,233	24,491,233	100.00	30,502,305	124.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	24,491,233	24,491,233	100.0	30,502,305	124.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	268,400	429,890	160.2	750,000	174.5
Market Fees	4,821,040	2,115,935	43.9	2,480,000	117.2
Others	4,527,343	713,255	12.6	5,670,400	795.0
Sub-Total	9,616,783	3,259,080	33.9	8,900,400	273.1
TOTAL REVENUES	34,108,016	27,750,313	81.4	39,402,705	142.0
EXPENDITURES					
Civic	4,752,400	5,292,600	111.4	4,870,400	92.0
L A Personnel	5,837,385	5,197,793	89.0	5,259,738	101.2
L A Operations	5,204,993	5,135,449	98.7	3,154,000	61.4
L A Maintenance	660,000	901,329	136.6	590,000	65.5
TOTAL Recurrent Expenditures	16,454,778	16,527,171	100.4	13,874,138	83.9
RECURRENT SURPLUS/DEFICITS	17,653,238	11,223,142	63.6	25,528,567	227.5
CAPITAL EXPENDITURES	13,500,000	5,836,723	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,153,238	5,386,419.0	129.7	25,528,567	473.9
DEBT RESOLUTION REPAYMENTS	3,500,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	653,238	5,386,419	824.6	25,528,567	473.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
500	TEXT BOOKS- TAKABA SEC. SCHOOL	500,000	9
500	CONST. OF FINO PRIMARY SCHOOL	410,000	7
240	CONST. OF GIRISA DISPENSARY	400,000	7
		4,526,723	78
	TOTAL	5,836,723	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	35.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	32.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	33.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	43.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 416 Mandera Town Council

Province: NORTH EASTERN | **Summary Profile Fiscal Year 2004/2005** | **District: MANDERA**

(Values in KShs)

Mayor: Cllr. Abdillahi Isaac		Treasure Shaban Hussein		Clerk: S. N. Musembi	
No. of Employees:	46	No. of Councillors:	10	Business Permit Schedule:	
Total Yearly Salaries:	6,451,608	Total Civic Costs:	1,634,670	Business Permit Base Value	0
Average/Employee:	140,252	Average/Councillor:	163,467		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,076,919	12,076,919	100.00	15,077,156	124.8
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	2,600,000	201.8
Sub-Total	12,076,919	13,365,119	110.7	17,677,156	132.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	850,000	1,637,082	192.6	1,604,400	98.0
Market Fees	4,100,000	5,124,009	125.0	4,500,000	87.8
Others	6,706,000	110,750	1.7	6,405,000	5,783.3
Sub-Total	11,656,000	6,871,841	59.0	12,509,400	182.0
TOTAL REVENUES	23,732,919	20,236,960	85.3	30,186,556	149.2
EXPENDITURES					
Civic	1,778,800	1,634,670	91.9	2,162,800	132.3
L A Personnel	8,145,876	6,451,608	79.2	9,171,828	142.2
L A Operations	4,364,180	3,193,984	73.2	4,064,580	127.3
L A Maintenance	1,200,000	890,509	74.2	3,750,000	421.1
TOTAL Recurrent Expenditures	15,488,856	12,170,771	78.6	19,149,208	157.3
RECURRENT SURPLUS/DEFICITS	8,244,063	8,066,189	97.8	11,037,348	136.8
CAPITAL EXPENDITURES	6,550,000	6,120,630	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,694,063	1,945,559.0	114.8	11,037,348	567.3
DEBT RESOLUTION REPAYMENTS	2,373,292	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-679,229	1,945,559		11,037,348	567.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
265	Construction of Bulla Jamhuria Market	2,450,000	40
500	Construction of Township Pri. School	800,000	13
900	Construction of Shafshafey Water Tank	800,000	13
		2,070,630	34
	TOTAL	6,120,630	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of New Refuse Tractor	1,500,000	23
900	Construction of a Water Tank at Shafshafey	800,000	12
365	Rehabilitation of Motor Vehicles and Tractor	700,000	11
	All Other Projects	3,550,000	54
	TOTAL	6,550,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	59.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	78.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	93.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 421 Maragua County Council

Province: CENTRAL | **Summary Profile Fiscal Year 2004/2005** | **District: MARAGUA**

(Values in KShs)

Mayor: Samuel Chege Mwangi		Treasure David K. Mwangi		Clerk: Jane W. Ndonga	
No. of Employees:	424	No. of Councillors:	16	Business Permit Schedule: 12	
Total Yearly Salaries:	20,703,467	Total Civic Costs:	4,990,801	Business Permit Base Value	500
Average/Employee:	48,829	Average/Councillor:	311,925		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,977,787	25,977,787	100.00	32,154,929	123.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,977,787	25,977,787	100.0	32,154,929	123.8
Local Revenues					
CILOR	400,000	0	0.0	400,000	0.0
Property Rates	200,000	35,110	17.6	100,000	284.8
Single Business Permit	14,132,000	16,274,200	115.2	15,000,000	92.2
Market Fees	8,047,680	5,990,670	74.4	7,850,000	131.0
Others	12,297,015	7,445,636	63.0	11,820,678	158.8
Sub-Total	35,076,695	29,745,616	84.8	35,170,678	118.2
TOTAL REVENUES	61,054,482	55,723,403	91.3	67,325,607	120.8
EXPENDITURES					
Civic	5,544,170	4,990,801	90.0	5,725,020	114.7
L A Personnel	21,340,960	20,703,467	97.0	22,957,082	110.9
L A Operations	9,613,450	8,557,747	89.0	10,274,050	120.1
L A Maintenance	5,902,780	3,018,770	51.1	4,925,500	163.2
TOTAL Recurrent Expenditures	42,401,360	37,270,785	87.9	43,881,652	117.7
RECURRENT SURPLUS/DEFICITS	18,653,122	18,452,618	98.9	23,443,955	127.0
CAPITAL EXPENDITURES	12,283,950	8,604,192	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,369,172	9,848,426.0	154.6	23,443,955	238.0
DEBT RESOLUTION REPAYMENTS	6,105,448	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	263,724	9,848,426	3,734.4	23,443,955	238.0

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	Purchase of vehicles	2,134,320	25
265	Market rehabilitation	1,088,480	13
365	Grader Repair/Rehabilitation	1,042,790	12
		4,338,602	50
	TOTAL	8,604,192	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
355	Purchase of Vehicles Revenue Enhancement	2,494,500	29
200	Office/Chambers Construction Phase II	1,500,000	17
350	Grader Repair Rehabilitation	1,000,000	11
	All Other Projects	3,736,835	43
	TOTAL	8,731,335	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	39.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	84.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	87.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	70.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 426 Maragua Town Council

Province: CENTRAL | **Summary Profile Fiscal Year 2004/2005** | **District: MARAGUA**

(Values in KShs)

Mayor:		Treasure Clement Mwangi		Clerk: D. K. Mboi	
No. of Employees:	78	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	7,064,177	Total Civic Costs:	1,353,000	Business Permit Base Value	350
Average/Employee:	90,566	Average/Councillor:	169,125		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,812,878	4,812,878	100.00	5,691,235	118.3
Road Maintenance Levy Fund (RMLF)	0	966,300	0.0	1,500,000	155.2
Sub-Total	4,812,878	5,779,178	120.1	7,191,235	124.4
Local Revenues					
CIDOR	795,200	0	0.0	795,200	0.0
Property Rates	30,000	37,817	126.1	30,000	79.3
Single Business Permit	1,030,000	1,525,950	148.2	1,040,000	68.2
Market Fees	1,050,000	1,128,170	107.4	1,000,000	88.6
Others	4,311,755	638,950	13.3	4,796,000	750.6
Sub-Total	7,216,955	3,330,887	46.2	7,661,200	230.0
TOTAL REVENUES	12,029,833	9,110,065	75.7	14,852,435	163.0
EXPENDITURES					
Civic	1,543,000	1,353,000	87.7	1,762,000	130.2
L A Personnel	7,064,179	7,064,177	100.0	8,221,460	116.4
L A Operations	3,823,000	2,060,350	53.9	4,214,000	204.5
L A Maintenance	978,000	700,600	71.6	1,030,000	147.0
TOTAL Recurrent Expenditures	13,408,179	11,178,127	83.4	15,227,460	136.2
RECURRENT SURPLUS/DEFICITS	-1,378,346	-2,068,062	150.0	-375,025	18.1
CAPITAL EXPENDITURES	2,000,000	555,858	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-3,378,346	-2,623,920.0	77.7	-375,025	14.3
DEBT RESOLUTION REPAYMENTS	2,812,878	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-6,191,224	-2,623,920	42.4	-375,025	14.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
235	STREET LIGHTS	240,638	43
505	BURSARY	200,000	36
900	MARAGUA WATER SUPPLY	115,220	21
		0	0
	TOTAL	555,858	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	CONTRIBUTION TOWARDS WATER PROJECT	2,000,000	100
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	2,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	46.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	83.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	27.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 431 Marakwet County Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: MARAKWET**

(Values in KShs)

Mayor: Cllr. Henry Chelang'a		Treasure F. K. Tibai		Clerk: N. M. Sicharani	
No. of Employees:	42	No. of Councillors:	38	Business Permit Schedule: 6	
Total Yearly Salaries:	5,156,037	Total Civic Costs:	5,349,630	Business Permit Base Value	250
Average/Employee:	122,763	Average/Councillor:	140,780		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,265,407	13,265,409	100.00	16,206,758	122.2
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	2,600,000	201.8
Sub-Total	13,265,407	14,553,609	109.7	18,806,758	129.2
Local Revenues					
CILOR	4,851,420	1,371,674	28.3	4,851,420	353.7
Property Rates	113,598	75,635	66.6	102,000	134.9
Single-Business Permit	2,095,250	2,158,950	103.0	1,900,000	88.0
Market Fees	1,591,200	3,239,697	203.6	2,935,000	90.6
Others	2,668,440	117,570	5.4	2,177,900	1,852.4
Sub-Total	11,319,908	6,963,526	61.5	11,966,320	171.8
TOTAL REVENUES	24,585,315	21,517,135	87.5	30,773,078	143.0
EXPENDITURES					
Civic	4,884,360	5,349,630	109.5	5,034,360	94.1
L A Personnel	6,719,162	5,156,037	76.7	7,011,678	136.0
L A Operations	2,659,000	4,812,397	181.0	5,009,500	104.1
L A Maintenance	2,771,646	3,363,606	121.4	8,073,361	240.0
TOTAL Recurrent Expenditures	17,034,168	18,681,670	109.7	25,128,899	134.5
RECURRENT SURPLUS/DEFICITS	7,551,147	2,835,465	37.6	5,644,179	199.1
CAPITAL EXPENDITURES	3,750,000	4,554,215	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,801,147	-1,718,750.0		5,644,179	
DEBT RESOLUTION REPAYMENTS	1,923,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,878,147	-1,718,750		5,644,179	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
360	Purchase of Mortor Vehicle	2,883,713	63
405	Acces roads rehabilitaion	1,276,472	28
205	Construction of Chebara Health Centre	91,660	2
		302,370	7
	TOTAL	4,554,215	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of motor vehicle	1,900,000	35
905	WATER- Support to rehabilitation of water projects	1,500,000	28
245	HEALTH- Support to Health Facilities	1,009,646	19
	All Other Projects	970,000	18
	TOTAL	5,379,646	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	28.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	61.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	109.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	121.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 436 Maralal Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: SAMBURU**

(Values in KShs)

Mayor: Cllr. Gabriel Lenairoshi		Treasure Daniel Lenolkirna		Clerk: Stephen Lekupe	
No. of Employees:	47	No. of Councillors:	8	Business Permit Schedule:	
Total Yearly Salaries:	3,991,109	Total Civic Costs:	2,262,387	Business Permit Base Value	0
Average/Employee:	84,917	Average/Councillor:	282,798		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,440,783	7,440,783	100.00	9,116,434	122.5
Road Maintenance Levy Fund (RMLF)	0	644,100	0.0	1,000,000	155.3
Sub-Total	7,440,783	8,084,883	108.7	10,116,434	125.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,334,625	3,996,622	171.2	2,194,431	54.9
Market Fees	1,168,329	874,970	74.9	921,498	105.3
Others	4,889,632	4,020,219	80.1	5,020,102	124.9
Sub-Total	8,392,586	8,891,811	105.9	8,136,031	91.5
TOTAL REVENUES	15,833,369	16,976,694	107.2	18,252,465	107.5
EXPENDITURES					
Civic	1,839,000	2,262,387	123.0	1,664,000	73.6
L A Personnel	5,388,884	3,991,109	74.1	5,426,694	136.0
L A Operations	3,163,924	2,915,526	92.1	3,910,924	134.1
L A Maintenance	1,218,000	2,172,747	178.4	2,250,000	103.6
TOTAL Recurrent Expenditures	11,609,808	11,341,769	97.7	13,251,618	116.8
RECURRENT SURPLUS/DEFICITS	4,223,561	5,634,925	133.4	5,000,847	88.7
CAPITAL EXPENDITURES	2,350,000	2,135,301	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,873,561	3,499,624.0	186.8	5,000,847	142.9
DEBT RESOLUTION REPAYMENTS	1,400,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	473,561	3,499,624	739.0	5,000,847	142.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
505	Construction of Classrooms	773,572	36
505	Repair/Renovation of Classrooms	475,562	22
405	Grading of Roads	402,396	19
		483,771	23
	TOTAL	2,135,301	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	Construction of Classrooms	300,000	13
905	Rehabilitation of Mtaro Borehole	300,000	13
500	Construction of Classrooms	300,000	13
	All Other Projects	1,450,000	62
	TOTAL	2,350,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	105.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	90.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 441 Mariakani Town Council

Province: COAST **Summary Profile Fiscal Year 2004/2005** **District: KILIFI**

(Values in KShs)

Mayor: Mdigo M. Kamoti		Treasure S. Mnyamanyi		Clerk: S. M. Rashid	
No. of Employees:	130	No. of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	6,798,385	Total Civic Costs:	1,843,616	Business Permit Base Value	500
Average/Employee:	52,295	Average/Councillor:	230,452		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,970,593	8,252,946	92.00	10,966,768	132.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,970,593	8,252,946	92.0	10,966,768	132.9
Local Revenues					
CILOR	51,900	51,900	100.0	51,900	100.0
Property Rates	620,000	689,442	111.2	740,000	107.3
Single Business Permit	2,770,000	2,691,775	97.2	2,660,000	98.8
Market Fees	1,600,000	0	0.0	1,762,604	0.0
Others	6,140,109	1,344,581	22.2	6,050,250	450.0
Sub-Total	11,182,009	4,777,698	42.7	11,264,754	235.8
TOTAL REVENUES	20,152,602	13,030,644	64.7	22,231,522	170.6
EXPENDITURES					
Civic	1,440,000	1,843,616	128.0	2,020,000	109.6
L A Personnel	11,962,032	6,798,385	56.8	10,847,731	159.6
L A Operations	4,560,238	5,279,581	115.8	3,538,791	67.0
L A Maintenance	1,605,000	1,081,029	67.4	605,000	56.0
TOTAL Recurrent Expenditures	19,567,270	15,002,611	76.7	17,011,522	113.4
RECURRENT SURPLUS/DEFICITS	585,332	-1,971,967		5,220,000	
CAPITAL EXPENDITURES	4,485,296	2,185,960	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-3,899,964	-4,157,927.0	106.6	5,220,000	
DEBT RESOLUTION REPAYMENTS	897,059	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-4,797,023	-4,157,927	86.7	5,220,000	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	Construction of Waiting Sheds	500,000	23
505	School Rehabilitation - Desks	499,200	23
505	School Rehabilitation - Desks	491,790	22
		694,970	32
	TOTAL	2,185,960	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
800	Purchase of 6 acres lorry park and construction	1,100,000	25
505	school rehabilitation (desks)	1,025,000	23
999	slum formalization programme	837,396	19
	All Other Projects	1,522,900	34
	TOTAL	4,485,296	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	41.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	42.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	48.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 446 Marsabit County Council

Province: EASTERN | **Summary Profile Fiscal Year 2004/2005** | **District: MARSABIT**

(Values in KShs)

Mayor: Cllr. Mark Lechuku Arigelle		Treasure Issa H. Mohammed		Clerk: Anthony K. Naunga	
No. of Employees:	54	No. of Councillors:	36	Business Permit Schedule:	9
Total Yearly Salaries:	5,349,909	Total Civic Costs:	6,184,223	Business Permit Base Value	400
Average/Employee:	99,072	Average/Councillor:	171,784		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,968,125	14,968,125	100.00	18,497,315	123.6
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	0	0.0
Sub-Total	14,968,125	16,256,325	108.6	18,497,315	113.8
Local Revenues					
CILOR	1,948,302	594,088	30.5	1,948,302	327.9
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,645,670	1,322,059	80.3	1,666,716	126.1
Market Fees	2,874,662	1,404,470	48.9	1,677,656	119.5
Others	5,142,370	5,680	0.1	7,284,600	128,250.0
Sub-Total	11,611,004	3,326,297	28.6	12,577,274	378.1
TOTAL REVENUES	26,579,129	19,582,622	73.7	31,074,589	158.7
EXPENDITURES					
Civic	4,599,912	6,184,223	134.4	4,586,000	74.2
L A Personnel	8,410,879	5,349,909	63.6	8,217,623	153.6
L A Operations	4,977,680	4,530,196	91.0	5,532,000	122.1
L A Maintenance	930,000	455,499	49.0	1,610,000	353.5
TOTAL Recurrent Expenditures	18,918,471	16,519,827	87.3	19,945,623	120.7
RECURRENT SURPLUS/DEFICITS	7,660,658	3,062,795	40.0	11,128,966	363.4
CAPITAL EXPENDITURES	8,076,594	2,087,600	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-415,936	975,195.0		11,128,966	1,141.2
DEBT RESOLUTION REPAYMENTS	3,319,200	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-3,735,136	975,195		11,128,966	1,141.2

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
220	MARSABIT CEMETRY	600,000	29
505	ROIYANGALANI BURSARY	283,500	14
505	SONGA PRY SCHOOL	223,850	11
		980,250	47
	TOTAL	2,087,600	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	37.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	28.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	87.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	25.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 451 Masaku County Council

Province: EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: MACHAKOS**

(Values in KShs)

Mayor: Ngalatu Musau		Treasure Pius Mutemi		Clerk› Joseph M. Kimani	
No. of Employees:	405	No. of Councillors:	48	Business Permit Schedule: 2	
Total Yearly Salaries:	43,151,553	Total Civic Costs:	7,579,243	Business Permit Base Value	350
Average/Employee:	106,547	Average/Councillor:	157,901		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	43,989,165	0	0.00	54,717,768	0.0
Road Maintenance Levy Fund (RMLF)	0	17,595,666	0.0	0	0.0
Sub-Total	43,989,165	17,595,666	40.0	54,717,768	311.0
Local Revenues					
CILOR	0	26,393,499	0.0	0	0.0
Property Rates	126,590	0	0.0	0	0.0
Single Business Permit	21,894,689	16,160,918	73.8	22,915,070	141.8
Market Fees	6,578,560	6,103,505	92.8	6,700,000	109.8
Others	39,201,947	12,675,656	33.9	37,371,787	294.8
Sub-Total	67,801,786	61,333,578	90.5	66,986,857	109.2
TOTAL REVENUES	111,790,951	78,929,244	70.6	121,704,625	154.2
EXPENDITURES					
Civic	8,014,364	7,579,243	94.6	12,462,000	164.4
L A Personnel	44,091,275	43,151,553	97.9	45,818,816	106.2
L A Operations	25,357,900	23,143,762	91.3	29,509,000	127.5
L A Maintenance	7,532,500	6,142,544	81.5	7,627,000	124.2
TOTAL Recurrent Expenditures	84,996,039	80,017,102	94.1	95,416,816	119.2
RECURRENT SURPLUS/DEFICITS	26,794,912	-1,087,858		26,287,809	
CAPITAL EXPENDITURES	13,196,750	13,380,776	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	13,598,162	-14,468,634.0		26,287,809	
DEBT RESOLUTION REPAYMENTS	12,370,586	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,227,576	-14,468,634		26,287,809	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
360	New Land Rover (Down Pay)	2,285,000	17
245	Kitunduni Dispensary	400,000	3
900	Kivaa Sub surface Dams	300,000	2
		10,395,776	78
	TOTAL	13,380,776	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
245	Dispensaries / Health Centres	4,601,666	35
999	Purchase of Vehicle	2,596,750	20
905	Water Projects, Earth Dams, Subsurface Dams & Gabions	2,410,000	18
	All Other Projects	3,588,334	27
	TOTAL	13,196,750	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	90.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	94.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	101.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 456 Masimba Town Council

Province: NYANZA | **Summary Profile Fiscal Year 2004/2005** | **District: KISII**

(Values in KShs)

Mayor: Samwel K. Omwoyo		Treasure Isaac Ongeri		Clerk: Kennedy Otwori	
No. of Employees:	34	No. of Councillors:	8	Business Permit Schedule: 7	
Total Yearly Salaries:	2,487,969	Total Civic Costs:	1,016,710	Business Permit Base Value	300
Average/Employee:	73,176	Average/Councillor:	127,089		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,261,951	5,261,951	100.00	6,221,928	118.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,261,951	5,261,951	100.0	6,221,928	118.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	1,900	0.0
Single Business Permit	650,000	713,480	109.8	900,879	126.3
Market Fees	508,500	721,780	141.9	817,480	113.3
Others	780,500	194,135	71.9	270,110	139.1
Sub-Total	1,939,000	1,629,395	84.0	1,990,369	122.2
TOTAL REVENUES	7,200,951	6,891,346	95.7	8,212,297	119.2
EXPENDITURES					
Civic	711,600	1,016,710	142.9	816,600	80.3
L A Personnel	4,999,742	2,487,969	49.8	4,662,418	187.4
L A Operations	494,000	871,881	176.5	648,000	74.3
L A Maintenance	25,000	138,760	555.0	132,000	95.1
TOTAL Recurrent Expenditures	6,230,342	4,515,320	72.5	6,259,018	138.6
RECURRENT SURPLUS/DEFICITS	970,609	2,376,026	244.8	1,953,279	82.2
CAPITAL EXPENDITURES	1,660,000	1,057,600	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-689,391	1,318,426.0		1,953,279	148.2
DEBT RESOLUTION REPAYMENTS	1,235,200	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-1,924,591	1,318,426		1,953,279	148.2

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	Completion of Office Block	900,000	85
999	Purchase of Land	75,000	7
900	Water & Sanitation Activities	32,000	3
		50,600	5
	TOTAL	1,057,600	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	72.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	84.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	72.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	63.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 461 Matuu Town Council

Province: EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: MACHAKOS**

(Values in KShs)

Mayor:		Treasure I. M. Jilao		Clerk: Joseph M. Ndegwa	
No. of Employees:	88	No. of Councillors:	8	Business Permit Schedule: 8	
Total Yearly Salaries:	7,316,247	Total Civic Costs:	1,221,600	Business Permit Base Value	350
Average/Employee:	83,139	Average/Councillor:	152,700		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,526,917	6,526,917	100.00	7,845,891	120.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,526,917	6,526,917	100.0	7,845,891	120.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,000,000	3,964,282	99.1	3,481,126	87.8
Market Fees	4,318,000	1,140,000	26.4	1,380,182	121.1
Others	7,954,100	1,365,000	33.3	4,095,105	300.0
Sub-Total	16,272,100	6,469,282	39.8	8,956,413	138.4
TOTAL REVENUES	22,799,017	12,996,199	57.0	16,802,304	129.3
EXPENDITURES					
Civic	1,221,600	1,221,600	100.0	1,327,200	108.6
L A Personnel	6,492,688	7,316,247	112.7	8,164,800	111.6
L A Operations	3,133,000	3,233,000	103.2	1,196,503	37.0
L A Maintenance	1,365,400	1,565,400	114.6	379,200	24.2
TOTAL Recurrent Expenditures	12,212,688	13,336,247	109.2	11,067,703	83.0
RECURRENT SURPLUS/DEFICITS	10,586,329	-340,048		5,734,601	
CAPITAL EXPENDITURES	0	3,348,615	0.0	0	0.0
LOAN REPAYMENTS	8,116,761	0	0.0	0	0.0
NET SURPLUS/DEFICITS	18,703,090	-3,688,663.0		5,734,601	
DEBT RESOLUTION REPAYMENTS	1,674,367	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	17,028,723	-3,688,663		5,734,601	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
240	KITHIMANI DISPENSARY	209,296	6
240	KITHIMANI DISPENSARY	209,296	6
240	KALUKUNI DISPENSARY	209,296	6
		2,720,727	81
	TOTAL	3,348,615	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
240	KALUKUNI DISPENSARY	175,000	13
900	ELECTRICITY -KALULUINI MAKT/YOUTH POLYTECHNIC	139,530	10
405	KIVANDINI SHALLOW WATER WELL	110,000	8
	All Other Projects	915,531	68
	TOTAL	1,340,061	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	37.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	39.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	109.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 466 Maua Municipal Council

Province: EASTERN **Summary Profile Fiscal Year 2004/2005** **District: NYAMBENE**

(Values in KShs)

Mayor: Cllr. Martin Kaibiria		Treasure C. N. Ntonjira		Clerk: J. M. Mutonga	
No. of Employees:	56	No. of Councillors:	8	Business Permit Schedule: 12	
Total Yearly Salaries:	3,986,847	Total Civic Costs:	3,482,895	Business Permit Base Value	700
Average/Employee:	71,194	Average/Councillor:	435,362		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,242,783	7,242,783	100.00	8,792,687	121.4
Road Maintenance Levy Fund (RMLF)	0	2,466,150	0.0	1,500,000	60.8
Sub-Total	7,242,783	9,708,933	134.0	10,292,687	106.0
Local Revenues					
CILOR	366,120	67,667	18.5	366,120	541.1
Property Rates	39,100	172,654	441.6	0	0.0
Single Business Permit	4,826,000	4,510,285	93.5	4,900,000	108.6
Market Fees	1,443,000	1,351,420	93.7	1,350,000	99.9
Others	11,378,745	326,967	3.9	8,456,995	2,586.5
Sub-Total	18,052,965	6,428,993	35.6	15,073,115	234.5
TOTAL REVENUES	25,295,748	16,137,926	63.8	25,365,802	157.2
EXPENDITURES					
Civic	2,711,000	3,482,895	128.5	2,747,000	78.9
L A Personnel	11,389,073	3,986,847	35.0	11,300,551	283.4
L A Operations	4,055,000	3,441,308	84.9	3,039,769	88.3
L A Maintenance	1,569,700	648,572	41.3	778,000	120.0
TOTAL Recurrent Expenditures	19,724,773	11,559,622	58.6	17,865,320	154.5
RECURRENT SURPLUS/DEFICITS	5,570,975	4,578,304	82.2	7,500,482	163.8
CAPITAL EXPENDITURES	0	5,525,435	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,570,975	-947,131.0		7,500,482	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	5,570,975	-947,131		7,500,482	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
360	Purchase of Vehicle	2,556,803	46
240	Gitura Dispensary	791,267	14
900	Kithetu Water Tank	494,300	9
		1,683,065	30
	TOTAL	5,525,435	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	71.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	30.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	35.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	58.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 471 Mavoko Municipal Council

Province: EASTERN **Summary Profile Fiscal Year 2004/2005** **District: MACHAKOS**

(Values in KShs)

Mayor: Cllr. Mutuku		Treasure Moses K. Njenga		Clerk: Gideon Muindi	
No of Employees:	221	No of Councillors.	13	Business Permit Schedule	9
Total Yearly Salaries:	22,117,484	Total Civic Costs:	6,054,520	Business Permit Base Value	400
Average/Employee:	100,079	Average/Councillor.	465,732		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,175,076	9,091,014	89 35	13,412,516	147 5
Road Maintenance Levy Fund (RMLF)	0	2,508,649	0 0	1,950,496	77 8
Sub-Total	10,175,076	11,599,663	114 0	15,363,012	132.4
Local Revenues					
CILOR	7,566,432	4,630,612	61.2	7,521,062	162 4
Property Rates	23,440,000	39,035,426	166.5	15,625,000	40 0
Single Business Permit	6,992,320	9,043,780	129 3	6,020,000	66 6
Market Fees	11,125,676	5,313,878	47 8	2,441,000	45 9
Others	59,856,600	15,397,947	35 7	43,082,500	279 8
Sub-Total	108,981,028	73,421,643	67 4	74,689,562	101 7
TOTAL REVENUES	119,156,104	85,021,306	71 4	90,052,574	105.9
EXPENDITURES					
Civic	5,412,860	6,054,520	111 9	4,979,900	82 3
L A Personnel	31,616,322	22,117,484	70 0	32,287,499	146 0
L A Operations	40,134,751	19,251,515	48 0	19,428,410	100.9
L A Maintenance	3,177,500	1,393,908	43 9	1,850,000	132 7
TOTAL Recurrent Expenditures	80,341,433	48,817,427	60.8	58,545,809	119 9
RECURRENT SURPLUS/DEFICITS	38,814,671	36,203,879	93.3	31,506,765	87.0
CAPITAL EXPENDITURES	31,228,047	76,325,660	0 0	0	0 0
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	7,586,624	-40,121,781.0		31,506,765	
DEBT RESOLUTION REPAYMENTS	5,600,000	0	0 0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,986,624	-40,121,781		31,506,765	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Road Grading & Maintance	56,990,000	75
999	Storm Water Drainage	3,500,000	5
360	Purchase of Civic Car	3,417,760	4
		12,417,900	16
	TOTAL	76,325,660	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Storm Water Drainage	2,500,000	27
900	Sewerline from K.M.C. -Market to E.P.Z main trunk line	1,528,047	17
265	Murraming of Open Air Market	1,300,000	14
	All Other Projects	3,900,000	42
	TOTAL	9,228,047	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	33.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	255.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	67.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	60.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	244.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 476 Mbeere County Council
Summary Profile Fiscal Year 2004/2005

District: MBEERE

(Values in KShs)

Mayor: Joseph M. Ruthari		Treasure W. G. Nandwa		Clerk: M. A. Maunge	
No. of Employees:	77	No. of Councillors:	20	Business Permit Schedule: 10	
Total Yearly Salaries:	12,009,464	Total Civic Costs:	2,842,341	Business Permit Base Value	500
Average/Employee:	155,967	Average/Councillor:	142,117		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,379,366	16,379,366	100.00	20,127,517	122.9
Road Maintenance Levy Fund (RMLF)	0	644,100	0.0	0	0.0
Sub-Total	16,379,366	17,023,466	103.9	20,127,517	118.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	870,000	0	0.0	900,000	0.0
Single Business Permit	4,400,000	7,015,756	159.4	4,100,000	58.4
Market Fees	4,963,438	4,732,138	95.3	4,850,000	102.5
Others	6,504,589	1,578,071	23.5	6,711,965	425.3
Sub-Total	16,738,027	13,325,965	79.6	16,561,965	124.3
TOTAL REVENUES	33,117,393	30,349,431	91.6	36,689,482	120.9
EXPENDITURES					
Civic	4,456,396	2,842,341	63.8	3,906,369	137.4
L A Personnel	12,042,338	12,009,464	99.7	12,975,111	108.0
L A Operations	5,855,979	1,666,231	28.5	7,195,100	431.8
L A Maintenance	1,060,000	399,615	37.7	2,200,000	550.5
TOTAL Recurrent Expenditures	23,414,713	16,917,651	72.3	26,276,580	155.3
RECURRENT SURPLUS/DEFICITS	9,702,680	13,431,780	138.4	10,412,902	77.5
CAPITAL EXPENDITURES	13,179,366	2,899,107	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-3,476,686	10,532,673.0		10,412,902	98.9
DEBT RESOLUTION REPAYMENTS	2,797,489	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-6,274,175	10,532,673		10,412,902	98.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
265	IMPROVEMENT SIAKAGO MKR	598,560	21
405	ROAD GRADING	549,006	19
505	BURSARIES	424,784	15
		1,326,757	46
	TOTAL	2,899,107	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	DEPOSIT FOR PURCHASE OF GRADER	7,862,096	80
999	20% CORE POVERTY PROGRAMME	1,965,524	20
		0	0
	All Other Projects	0	0
	TOTAL	9,827,620	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	67.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	79.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	72.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	22.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 481 Mbita Point Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: SUBA**

(Values in KShs)

Mayor: Joseph Agwenge		Treasure Japheth O. Orwa		Clerk: Ban Opiyo	
No. of Employees:	23	No. of Councillors:	6	Business Permit Schedule:	10
Total Yearly Salaries:	4,424,712	Total Civic Costs:	1,332,341	Business Permit Base Value	500
Average/Employee:	192,379	Average/Councillor:	222,057		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,356,601	5,356,601	100.00	6,392,114	119.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,356,601	5,356,601	100.0	6,392,114	119.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	8,870	0	0.0	13,200	0.0
Single Business Permit	1,036,788	936,800	90.4	878,713	93.8
Market Fees	1,119,334	1,690,244	151.0	1,367,440	80.9
Others	2,209,370	369,282	17.4	2,123,204	575.0
Sub-Total	4,374,362	2,996,326	68.5	4,382,557	146.3
TOTAL REVENUES	9,730,963	8,352,927	85.8	10,774,671	129.0
EXPENDITURES					
Civic	1,308,000	1,332,341	101.9	1,146,100	86.0
L A Personnel	4,634,083	4,424,712	95.5	4,857,586	109.8
L A Operations	1,631,538	2,525,653	154.8	1,374,000	54.4
L A Maintenance	288,912	297,942	103.1	280,000	94.0
TOTAL Recurrent Expenditures	7,862,533	8,580,648	109.1	7,657,686	89.2
RECURRENT SURPLUS/DEFICITS	1,868,430	-227,721		3,116,985	
CAPITAL EXPENDITURES	1,368,068	1,611,478	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	500,362	-1,839,199.0		3,116,985	
DEBT RESOLUTION REPAYMENTS	974,471	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-474,109	-1,839,199	387.9	3,116,985	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
100	Council's Strategic plan	500,000	31
100	Council's Valuation roll	500,000	31
605	Public toilets	183,118	11
		428,360	27
	TOTAL	1,611,478	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
605	PUBLIC TOILETS	300,000	22
900	WATER EXTENSION	300,000	22
500	FREE PRIMARY EDUCATION	200,000	15
	All Other Projects	568,068	42
	TOTAL	1,368,068	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	21.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	68.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	109.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	117.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 486 Meru County Council

Province: EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: MERU**

(Values in KShs)

Mayor: Zaverio Gikunda Rukwaru		Treasure Stephen R. Itunga		Clerk: Justus Kiambi Arithi	
No. of Employees:	301	No. of Councillors:	68	Business Permit Schedule:	8
Total Yearly Salaries:	20,632,082	Total Civic Costs:	12,021,427	Business Permit Base Value	250
Average/Employee:	68,545	Average/Councillor:	176,786		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	42,191,794	42,191,794	100.00	52,488,613	124.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	42,191,794	42,191,794	100.0	52,488,613	124.4
Local Revenues					
CILOR	2,187,450	1,672,187	76.4	2,187,450	130.8
Property Rates	459,171	864,349	188.2	460,000	53.2
Single Business Permit	17,108,520	18,830,765	110.1	22,500,000	119.5
Market Fees	5,132,005	9,852,095	192.0	5,271,700	53.5
Others	24,574,742	5,263,238	14.0	37,550,800	713.5
Sub-Total	49,461,888	36,482,604	73.8	67,969,950	186.3
TOTAL REVENUES	91,653,682	78,674,398	85.8	120,458,563	153.1
EXPENDITURES					
Civic	16,234,100	12,021,427	74.1	11,998,000	99.8
L A Personnel	34,379,901	20,632,082	60.0	28,623,966	138.7
L A Operations	15,561,977	15,206,107	97.7	26,958,384	177.3
L A Maintenance	22,818,865	3,309,968	14.5	7,226,000	218.3
TOTAL Recurrent Expenditures	88,994,843	51,169,584	57.5	74,806,350	146.2
RECURRENT SURPLUS/DEFICITS	2,658,839	27,504,814	1,034.8	45,652,213	166.0
CAPITAL EXPENDITURES	0	11,236,444	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,658,839	16,268,370	611.9	45,652,213	280.6
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	2,658,839	16,268,370	611.9	45,652,213	280.6

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	Lorry final payment Activities	4,462,500	40
505	Education Activities	4,282,126	38
400	Water & Sanitation Activities	993,908	9
		1,497,910	13
	TOTAL	11,236,444	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	ST. JAMES SEC. SCH.	260,000	16
505	KISIMA SEC. SCH.	248,611	14
505	NDURURUMU PRY SCH.	200,000	11
	All Other Projects	1,110,222	60
	TOTAL	1,838,833	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.9	Total Planned Personnel Expenditure compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	73.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	57.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

CODE 411 Meru Municipal Council

Province: EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: MERU**

(Values in KShs)

Mayor: Cllr. Andrew Gituma		Treasure Esther Ndegwa		Clerk: Hamisi Mboga	
No. of Employees:	283	No. of Councillors:	12	Business Permit Schedule:	12
Total Yearly Salaries:	31,687,693	Total Civic Costs:	5,161,573	Business Permit Base Value	700
Average/Employee:	111,971	Average/Councillor:	430,131		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,245,418	15,245,418	100.00	19,181,011	125.8
Road Maintenance Levy Fund (RMLF)	0	2,219,774	0 0	4,112,909	185.3
Sub-Total	15,245,418	17,465,192	114 6	23,293,920	133.4
Local Revenues					
CILOR	1,413,390	510,662	36.1	1,413,390	276 8
Property Rates	8,225,856	5,507,666	67.0	6,500,000	118.0
Single Business Permit	12,902,925	12,261,243	95.0	13,000,000	106.0
Market Fees	4,707,335	8,395,640	178.4	8,740,000	104.1
Others	13,850,047	8,300,187	41.3	20,113,237	242.3
Sub-Total	41,099,553	34,975,398	85.1	49,766,627	142.3
TOTAL REVENUES	56,344,971	52,440,590	93.1	73,060,547	139.3
EXPENDITURES					
Civic	5,944,000	5,161,573	86.8	6,440,000	124.8
L A Personnel	30,888,600	31,687,693	102 6	33,274,422	105.0
L A Operations	8,315,337	11,125,919	133.8	13,977,000	125.6
L A Maintenance	625,000	1,125,781	180.1	1,945,000	172.8
TOTAL Recurrent Expenditures	45,772,937	49,100,966	107.3	55,636,422	113.3
RECURRENT SURPLUS/DEFICIT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
CAPITAL EXPENDITURES	7,914,187	6,086,031	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICIT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
DEBT RESOLUTION REPAYMENTS	6,391,095	0	0.0	0	0.0
UNCOMMITTED SURPLUS/DEFICIT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	ROAD GRAVELLING	2,091,200	34
505	SCHOOL BURSARIES	1,169,500	19
705	KINORU STADIUM	887,621	15
		1,937,710	32
	TOTAL	6,086,031	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Extention & rehab. Of existing Town Hall	7,314,187	83
999	Capacity building (Staff trainning)	940,137	11
220	Finishing of constructed Public Toilets	400,000	5
	All Other Projects	200,000	2
	TOTAL	8,854,324	100

FINANCIAL PERFORMANCE INDICATORS PERCENTAGE

LATF Personnel Ratio	68 6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	43.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	85.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	107.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	76.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 496 Meru South County Council

Province: EASTERN | **Summary Profile Fiscal Year 2004/2005** | **District: NITHI**

(Values in KShs)

Mayor: Cllr. Lawrence Njeru Nandi		Treasure P. O. Moseti		Clerk: Ndurumo Wa Gakui	
No. of Employees:	87	No. of Councillors:	25	Business Permit Schedule:	9
Total Yearly Salaries:	7,768,352	Total Civic Costs:	3,551,936	Business Permit Base Value	400
Average/Employee:	89,291	Average/Councillor:	142,077		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,137,486	13,137,486	100.00	16,046,858	122.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,137,486	13,137,486	100.0	16,046,858	122.1
Local Revenues					
CILOR	1,088,130	1,564,825	143.8	1,088,130	69.5
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,057,648	3,676,984	120.3	3,000,000	81.6
Market Fees	1,880,000	2,824,130	150.2	1,830,000	64.8
Others	8,098,000	905,367	42.2	2,146,000	237.0
Sub-Total	14,123,778	8,971,306	63.5	8,064,130	89.9
TOTAL REVENUES	27,261,264	22,108,792	81.1	24,110,988	109.1
EXPENDITURES					
Civic	2,882,080	3,551,936	123.2	4,159,000	117.1
L A Personnel	8,998,288	7,768,352	86.3	9,416,000	121.2
L A Operations	3,450,000	2,175,544	63.1	3,380,000	155.4
L A Maintenance	2,835,000	317,696	11.2	355,000	111.7
TOTAL Recurrent Expenditures	18,165,368	13,813,528	76.0	17,310,000	125.3
RECURRENT SURPLUS/DEFICITS	9,095,896	8,295,264	91.2	6,800,988	82.0
CAPITAL EXPENDITURES	4,300,000	2,185,344	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,795,896	6,109,920.0	127.4	6,800,988	111.3
DEBT RESOLUTION REPAYMENTS	4,121,208	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	674,688	6,109,920	905.6	6,800,988	111.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
300	Purchase & Installation of Computers	426,200	20
405	Grading of Access Roads	413,578	19
240	Extension of Dispensaries	323,215	15
		1,022,351	47
	TOTAL	2,185,344	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	25.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	63.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	50.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 501 Migori County Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: MIGORI**

(Values in KShs)

Mayor: Cllr. Ouma Olare Oluoch		Treasure Tobias Nyabinge		Clerk: Peter P. Abongo	
No. of Employees:	164	No. of Councillors:	48	Business Permit Schedule:	9
Total Yearly Salaries:	15,536,482	Total Civic Costs:	4,220,885	Business Permit Base Value	400
Average/Employee:	94,735	Average/Councillor:	87,935		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	28,502,001	28,502,001	100.00	35,303,166	123.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	28,502,001	28,502,001	100.0	35,303,166	123.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	60,000	362,700	604.5	125,800	34.7
Single Business Permit	2,120,000	2,705,581	127.6	2,200,000	81.3
Market Fees	5,185,000	5,465,170	105.4	5,227,801	95.7
Others	6,333,000	444,630	7.2	6,165,559	1,386.7
Sub-Total	13,698,000	8,978,081	65.5	13,719,160	152.8
TOTAL REVENUES	42,200,001	37,480,082	88.8	49,022,326	130.8
EXPENDITURES					
Civic	4,770,000	4,220,885	88.5	4,364,400	103.4
L A Personnel	15,265,003	15,536,482	101.8	16,594,765	106.8
L A Operations	3,476,000	4,215,163	121.3	4,393,000	104.2
L A Maintenance	1,665,169	1,767,691	106.2	2,185,000	123.6
TOTAL Recurrent Expenditures	25,176,172	25,740,221	102.2	27,537,165	107.0
RECURRENT SURPLUS/DEFICITS	17,023,829	11,739,861	69.0	21,485,161	183.0
CAPITAL EXPENDITURES	8,400,000	6,829,105	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,623,829	4,910,756.0	56.9	21,485,161	437.5
DEBT RESOLUTION REPAYMENTS	8,589,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	34,829	4,910,756	14,099.6	21,485,161	437.5

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	ROAD REHABILITATION	2,115,367	31
245	HEALTH CENTRES	1,430,000	21
505	SCHOOLS	1,380,000	20
		1,903,738	28
	TOTAL	6,829,105	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
800	CONSTRUCTION OF SORI BUS PARK	1,500,000	18
265	FENCING OF MARKETS	1,000,000	12
809	CONSTRUCTION OF MUHURU BUS PARK	1,000,000	12
	All Other Projects	4,900,000	58
	TOTAL	8,400,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	65.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	102.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	81.3	Total Actual Capital Expenditure[illegible]ared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments [illegible]pared to Planned Resolution Payments

L A CODE: 506 Migori Municipal Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: MIGORI**

(Values in KShs)

Mayor: Junet Mohamed		Treasure Joseph Juma Nyapete		Clerk: Mark S. Alila	
No. of Employees:	181	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	13,915,124	Total Civic Costs:	1,684,409	Business Permit Base Value	500
Average/Employee:	76,879	Average/Councillor:	210,551		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,943,159	12,941,159	99.98	16,171,622	125.0
Road Maintenance Levy Fund (RMLF)	1,499,300	0	0.0	1,500,000	0.0
Sub-Total	14,442,459	12,941,159	89.6	17,671,622	136.6
Local Revenues					
CILOR	48,000	0	0.0	48,000	0.0
Property Rates	1,447,112	1,650,603	114.1	1,624,503	98.4
Single Business Permit	3,346,431	4,813,305	143.8	3,715,000	77.2
Market Fees	3,241,988	7,449,632	229.8	7,443,432	99.9
Others	5,363,697	1,817,660	92.8	1,957,676	107.7
Sub-Total	13,447,228	15,731,200	117.0	14,788,611	94.0
TOTAL REVENUES	27,889,687	28,672,359	102.8	32,460,233	113.2
EXPENDITURES					
Civic	1,560,708	1,684,409	107.9	2,214,409	131.5
L A Personnel	21,144,998	13,915,124	65.8	17,568,088	126.3
L A Operations	2,833,828	5,836,453	206.0	3,873,388	66.4
L A Maintenance	1,805,946	2,479,747	137.3	1,338,163	54.0
TOTAL Recurrent Expenditures	27,345,480	23,915,733	87.5	24,994,048	104.5
RECURRENT SURPLUS/DEFICITS	544,207	4,756,626	874.0	7,466,185	157.0
CAPITAL EXPENDITURES	7,961,159	5,739,063	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-7,416,952	-982,437.0	13.2	7,466,185	
DEBT RESOLUTION REPAYMENTS	4,380,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-11,796,952	-982,437	8.3	7,466,185	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF MOTOR VEHICLE	1,500,000	26
505	LEARNING RESOURCES	573,353	10
230	STREETS LIGHTS	475,260	8
		3,190,450	56
	TOTAL	5,739,063	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	51.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	117.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	87.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	72.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 511 Molo Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: NAKURU**

(Values in KShs)

Mayor: Gideon Kungu		Treasure Albert Sese		Clerk: Isaac Kagia	
No. of Employees:	120	No. of Councillors:	10	Business Permit Schedule:	
Total Yearly Salaries:	8,565,889	Total Civic Costs:	2,097,000	Business Permit Base Value	0
Average/Employee:	71,382	Average/Councillor:	209,700		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,333,830	13,989,095	68.80	17,356,373	124.1
Road Maintenance Levy Fund.(RMLF)	8,393,457	0	0.0	0	0.0
Sub-Total	28,727,287	13,989,095	48.7	17,356,373	124.1
Local Revenues					
CILOR	749,097	105,749	14.1	0	0.0
Property Rates	1,110,055	819,229	73.8	2,166,967	264.5
Single Business Permit	1,442,000	2,536,102	175.9	3,460,000	136.4
Market Fees	1,500,000	1,215,688	81.0	1,830,000	150.5
Others	9,017,000	850,390	13.2	6,450,500	758.5
Sub-Total	13,818,152	5,527,158	40.0	13,907,467	251.6
TOTAL REVENUES	42,545,439	19,516,253	45.9	31,263,840	160.2
EXPENDITURES					
Civic	601,200	2,097,000	348.8	2,080,000	99.2
L A Personnel	12,743,365	8,565,889	67.2	9,454,183	110.4
L A Operations	2,463,650	2,384,450	96.8	2,184,620	91.6
L A Maintenance	414,700	311,300	75.1	268,000	86.1
TOTAL Recurrent Expenditures	16,222,915	13,358,639	82.3	13,986,803	104.7
RECURRENT SURPLUS/DEFICITS	26,322,524	6,157,614	23.4	17,277,037	280.6
CAPITAL EXPENDITURES	3,544,596	4,127,000	0.0	0	0.0
LOAN REPAYMENTS	19,984,963	0	0.0	0	0.0
NET SURPLUS/DEFICITS	42,762,891	2,030,614.0	4.7	17,277,037	850.8
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	42,762,891	2,030,614	4.7	17,277,037	850.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
400	Koige Water Borehole	1,100,000	27
245	Sachangwn Health Centre	1,000,000	24
350	Social Hall Refurnishment	945,000	23
		1,082,000	26
	TOTAL	4,127,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of refuse collection Vehicle	1,600,000	33
340	Sachangwany Health Centre	1,500,000	31
500	Construction of 2no classes Mona Sec School	262,500	5
	All Other Projects	1,500,500	31
	TOTAL	4,863,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	33.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	40.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	82.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	116.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 516 Mombasa Municipal Council

Province: COAST **Summary Profile Fiscal Year 2004/2005** **District: MOMBASA**

(Values in KShs)

Mayor: Cllr. Ali Taib		Treasure		Clerk: F. R. Magaju	
No. of Employees:	4,834	No. of Councillors:	33	Business Permit Schedule:	13
Total Yearly Salaries:	524,378,069	Total Civic Costs:	21,134,110	Business Permit Base Value	850
Average/Employee:	108,477	Average/Councillor:	640,428		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	215,689,153	215,689,152	100.00	277,015,859	128.4
Road Maintenance Levy Fund (RMLF)	121,047,268	64,527,078	53.3	47,857,334	74.2
Sub-Total	336,736,421	280,216,230	83.2	324,873,193	115.9
Local Revenues					
CILOR	57,516,425	42,626,396	74.1	43,532,472	102.1
Property Rates	220,018,404	240,632,572	109.4	284,507,522	118.2
Single Business Permit	120,000,000	121,671,898	101.4	151,971,350	124.9
Market Fees	90,000,000	55,546,392	61.7	59,565,580	107.2
Others	401,898,830	44,916,276	35.4	126,934,141	282.6
Sub-Total	889,433,659	505,393,534	56.8	666,511,065	131.9
TOTAL REVENUES	1,226,170,080	785,609,764	64.1	991,384,258	126.2
EXPENDITURES					
Civic	45,594,435	21,134,110	46.4	26,510,182	125.4
L A Personnel	533,188,420	524,378,069	98.3	553,776,097	105.6
L A Operations	254,758,815	96,033,608	37.7	156,246,802	162.7
L A Maintenance	55,485,855	37,012,739	66.7	24,728,070	66.8
TOTAL Recurrent Expenditures	889,027,525	678,558,526	76.3	761,261,151	112.2
RECURRENT SURPLUS/DEFICITS	337,142,555	107,051,238	31.8	230,123,107	215.0
CAPITAL EXPENDITURES	170,747,268	63,250,642	0.0	0	0.0
LOAN REPAYMENTS	24,000,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	190,395,287	43,800,596.0	23.0	230,123,107	525.4
DEBT RESOLUTION REPAYMENTS	141,989,153	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	48,406,134	43,800,596	90.5	230,123,107	525.4

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	REPAIR OF ROADS	18,799,700	30
405	PAVING OF SLAB FOR BEAUTIFICATION PROG	10,167,395	16
265	REHABILITATION SHIMANZI INDUSTRIAL ARE	4,642,093	7
		29,641,454	47
	TOTAL	63,250,642	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	66.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	3.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	56.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	37.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 521 Mount Elgon County Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: MOUNT ELGON**

(Values in KShs)

Mayor: Cllr. George Makas		Treasure Caleb C. Ndiwa		Clerk: Maurice O. Ogolla	
No. of Employees	49	No. of Councillors	21	Business Permit Schedule:	
Total Yearly Salaries.	5,619,658	Total Civic Costs.	3,697,700	Business Permit Base Value	0
Average/Employee.	114,687	Average/Councillor	176,081		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,063,227	12,794,535	90.98	6,906,460	54 0
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	10,359,690	804 2
Sub-Total	14,063,227	14,082,735	100.1	17,266,150	122.6
Local Revenues					
CILOR	2,513,798	1,815,286	72.2	2,513,798	138 5
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,019,067	1,457,385	72.2	2,110,000	144.8
Market Fees	700,000	1,151,315	164.5	800,973	69.6
Others	870,000	527,410	50 9	1,037,000	196.6
Sub-Total	6,102,865	4,951,396	81.1	6,461,771	130 5
TOTAL REVENUES	20,166,092	19,034,131	94.4	23,727,921	124 7
EXPENDITURES					
Civic	4,198,000	3,697,700	88 1	3,183,200	86.1
L A Personnel	5,477,764	5,619,658	102.6	5,944,326	105.8
L A Operations	2,986,480	4,441,303	148 7	4,643,000	104.5
L A Maintenance	917,600	1,127,350	122.9	624,000	55.4
TOTAL Recurrent Expenditures	13,579,844	14,886,011	109.6	14,394,526	96.7
RECURRENT SURPLUS/DEFICITS	6,586,248	4,148,120	63.0	9,333,395	225.0
CAPITAL EXPENDITURES	4,570,118	4,838,000	0 0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,016,130	-689,880.0		9,333,395	
DEBT RESOLUTION REPAYMENTS	2,016,610	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-480	-689,880	143,725.0	9,333,395	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
100	Valuation Roll	1,000,000	21
220	Construction of Guest House	1,000,000	21
900	Water Sanitation & Infrastructure	880,000	18
		1,958,000	40
	TOTAL	4,838,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
250	Housing Construction	1,197,082	26
905	Water Sanitation Infrastructure/Enhancement	1,013,036	22
900	Land Acquisition	1,000,000	22
	All Other Projects	1,360,000	30
	TOTAL	4,570,118	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	53.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	27.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	24.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	81.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	109 6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	105.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 526 Moyale County Council
Summary Profile Fiscal Year 2004/2005

(Values in KShs)

District: MOYALE

Mayor: Golicha G. Guyo		Treasure Hassan Mohamed		Clerk: Roba S. Duba	
No. of Employees:	35	No. of Councillors:	20	Business Permit Schedule: 5	
Total Yearly Salaries:	4,245,325	Total Civic Costs:	7,416,000	Business Permit Base Value	200
Average/Employee:	121,295	Average/Councillor:	370,800		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,298,693	8,371,824	90.03	11,411,484	136.3
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	2,600,000	201.8
Sub-Total	9,298,693	9,660,024	103.9	14,011,484	145.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	950,000	338,325	35.6	977,820	289.0
Single Business Permit	1,454,300	1,404,238	96.6	1,554,214	110.7
Market Fees	271,200	13,095,272	4,828.6	292,132	2.2
Others	10,629,100	484,160	3.0	15,882,658	3,280.5
Sub-Total	13,304,600	15,321,995	115.2	18,706,824	122.1
TOTAL REVENUES	22,603,293	24,982,019	110.5	32,718,308	131.0
EXPENDITURES					
Civic	7,621,500	7,416,000	97.3	6,535,900	88.1
L A Personnel	8,381,702	4,245,325	50.6	10,316,891	243.0
L A Operations	6,275,655	6,244,448	99.5	7,286,914	116.7
L A Maintenance	1,565,050	1,063,534	68.0	1,351,770	127.1
TOTAL Recurrent Expenditures	23,843,907	18,969,307	79.6	25,491,475	134.4
RECURRENT SURPLUS/DEFICITS	-1,240,614	6,012,712		7,226,833	120.2
CAPITAL EXPENDITURES	4,219,300	5,302,550	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-5,459,914	710,162.0		7,226,833	1,017.6
DEBT RESOLUTION REPAYMENTS	1,244,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-6,703,914	710,162		7,226,833	1,017.6

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	ROAD MAINTENANCE	1,288,200	24
505	NURSERY SCHOOLS DEVELOPMENT	600,000	11
505	ASST. FOR SCHOOL DEVELOPMENT	600,000	11
		2,814,350	53
	TOTAL	5,302,550	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
260	Stadium Block Fencing/Stalls	600,000	16
505	Rehabilitation of Schools - Moyale Boys, Dabel, Hawecha	600,000	16
405	Road Maintenance and Rehabilitation	500,750	14
	All Other Projects	1,998,966	54
	TOTAL	3,699,716	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	37.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	39.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	115.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	79.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	125.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 531 Mtito Andei Town Council

Province: EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: MAKUENI**

(Values in KShs)

Mayor: Daniel Mati		Treasure Aggrey A. Jamwaka		Clerk: William M. Jilani	
No. of Employees:	60	No. of Councillors:	8	Business Permit Schedule:	
Total Yearly Salaries:	2,912,080	Total Civic Costs:	480,550	Business Permit Base Value	0
Average/Employee:	48,535	Average/Councillor:	60,069		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,570,448	4,570,448	100.00	5,388,408	117.9
Road Maintenance Levy Fund (RMLF)	0	644,100	0.0	0	0.0
Sub-Total	4,570,448	5,214,548	114.1	5,388,408	103.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	75,444	207,456	275.0	73,051	35.2
Single Business Permit	2,473,790	2,418,125	97.7	2,874,950	118.9
Market Fees	942,175	584,545	62.0	1,118,000	191.3
Others	1,199,872	891,795	72.5	1,229,736	137.9
Sub-Total	4,691,281	4,101,921	87.4	5,295,737	129.1
TOTAL REVENUES	9,261,729	9,316,469	100.6	10,684,145	114.7
EXPENDITURES					
Civic	613,200	480,550	78.4	613,200	127.6
L A Personnel	7,801,438	2,912,080	37.3	7,770,538	266.8
L A Operations	686,200	1,576,192	229.7	2,691,682	170.8
L A Maintenance	135,000	61,735	45.7	22,000	35.6
TOTAL Recurrent Expenditures	9,235,838	5,030,557	54.5	11,097,420	220.6
RECURRENT SURPLUS/DEFICITS	25,891	4,285,912	16,553.7	-413,275	
CAPITAL EXPENDITURES	0	166,500	0.0	0	0.0
LOAN REPAYMENTS	9,402,229	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,428,120	4,119,412.0	43.7	-413,275	
DEBT RESOLUTION REPAYMENTS	11,257,399	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-1,829,279	4,119,412		-413,275	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	Pit Latrines	79,000	47
310	Office Chairs	50,000	30
500	Self Help Material	37,500	23
		0	0
	TOTAL	166,500	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	WATER PROJECT	1,000,000	67
260	LAND ACQUISITION (CATTLE AUCTION YARD)	250,000	17
365	VEHICLE BODY	150,000	10
	All Other Projects	100,000	7
	TOTAL	1,500,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	87.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	54.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 536 Muhoroni Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: KISUMU**

(Values in KShs)

Mayor: Cllr. Sibwour Kapere		Treasure Stephen O. Osiro		Clerk: Abdirizak S. Abdullahi	
No. of Employees:	38	No. of Councillors:	8	Business Permit Schedule: 7	
Total Yearly Salaries:	5,375,599	Total Civic Costs:	2,107,290	Business Permit Base Value	300
Average/Employee:	141,463	Average/Councillor:	263,411		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,363,664	7,363,664	100.00	8,989,422	122.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,363,664	7,363,664	100.0	8,989,422	122.1
Local Revenues					
CILOR	858,614	76,094	8.9	858,614	1,128.4
Property Rates	500,000	608,338	121.7	600,000	98.6
Single Business Permit	1,000,000	1,181,680	118.2	1,100,000	93.1
Market Fees	1,070,000	1,244,070	116.3	1,078,000	86.7
Others	2,401,061	561,834	6.9	8,158,334	1,452.1
Sub-Total	5,829,675	3,672,016	63.0	11,794,948	321.2
TOTAL REVENUES	13,193,339	11,035,680	83.6	20,784,370	188.3
EXPENDITURES					
Civic	1,856,000	2,107,290	113.5	1,787,000	84.8
L A Personnel	5,278,576	5,375,599	101.8	5,626,825	104.7
L A Operations	1,905,000	3,492,379	183.3	2,825,000	80.9
L A Maintenance	1,007,000	877,660	87.2	843,000	96.1
TOTAL Recurrent Expenditures	10,046,576	11,852,928	118.0	11,081,825	93.5
RECURRENT SURPLUS/DEFICITS	3,146,763	-817,248		9,702,545	
CAPITAL EXPENDITURES	2,500,000	2,000,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	646,763	-2,817,248.0		9,702,545	
DEBT RESOLUTION REPAYMENTS	550,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	96,763	-2,817,248		9,702,545	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
905	GUL MUMBO WATER SPRING	350,000	18
905	WATER PROJECT	350,000	18
240	CONSTRUCTION G-NYITHINDO WARD	350,000	18
		950,000	48
	TOTAL	2,000,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	63.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	118.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	80.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 541 Mumias Municipal Council

Province: WESTERN **Summary Profile Fiscal Year 2004/2005** **District: KAKAMEGA**

(Values in KShs)

Mayor: Cllr. Peter Rapando Oluye		Treasure T. J. Chitechi		Clerk: Jared Chebon	
No. of Employees	170	No. of Councillors	10	Business Permit Schedule:	11
Total Yearly Salaries:	17,887,489	Total Civic Costs	2,958,189	Business Permit Base Value	600
Average/Employee.	105,221	Average/Councillor	295,819		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,783,537	17,783,537	100 00	22,277,400	125.3
Road Maintenance Levy Fund (RMLF)	1,500,000	966,150	64 4	1,500,000	155.3
Sub-Total	19,283,537	18,749,687	97.2	23,777,400	126.8
Local Revenues					
CILOR	230,304	156,223	67.8	230,304	147 4
Property Rates	980,978	989,257	100.8	1,230,305	124 4
Single Business Permit	3,630,500	3,856,600	106 2	3,690,000	95.7
Market Fees	3,336,000	5,754,705	172 5	5,302,000	92.1
Others	9,451,504	859,716	10 3	8,313,770	967.0
Sub-Total	17,629,286	11,616,501	65.9	18,766,379	161.5
TOTAL REVENUES	36,912,823	30,366,188	82.3	42,543,779	140.1
EXPENDITURES					
Civic	2,543,873	2,958,189	116.3	2,781,996	94 0
L A Personnel	19,541,239	17,887,489	91.5	21,489,856	120.1
L A Operations	4,432,993	6,651,067	150.0	2,557,000	38.4
L A Maintenance	1,930,000	590,943	30.6	288,200	48.8
TOTAL Recurrent Expenditures	28,448,105	28,087,688	98.7	27,117,052	96.5
RECURRENT SURPLUS/DEFICITS	8,464,718	2,278,500	26.9	15,426,727	677.1
CAPITAL EXPENDITURES	7,080,000	6,358,325	0 0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0 0
NET SURPLUS/DEFICITS	1,384,718	-4,079,825.0		15,426,727	
DEBT RESOLUTION REPAYMENTS	1,344,902	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	39,816	-4,079,825		15,426,727	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	TOWN HALL	2,480,289	39
500	SCHOOLS	989,659	16
405	ROADS GRADING	613,939	10
		2,274,438	36
	TOTAL	6,358,325	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Construction of Town Hall	2,500,000	39
200	Construction of residential house for TC	1,200,000	19
210	Valuation Roll	700,000	11
	All Other Projects	1,965,000	31
	TOTAL	6,365,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	62 2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	33.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	10 5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	65 9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	98 7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	89 8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 546 Murang'a County Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: MURANG'A**

(Values in KShs)

Mayor: Cllr. Magochi Waithaka		Treasure E. M. Wanjohi		Clerk: Adan Racho	
No. of Employees:	251	No. of Councillors:	20	Business Permit Schedule:	10
Total Yearly Salaries:	26,572,684	Total Civic Costs:	7,886,022	Business Permit Base Value	500
Average/Employee:	105,867	Average/Councillor:	394,301		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	27,070,009	27,070,009	100.00	33,462,511	123.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	27,070,009	27,070,009	100.0	33,462,511	123.6
Local Revenues					
CILOR	725,073	102,359	14.1	725,073	708.4
Property Rates	1,650,000	0	0.0	0	0.0
Single Business Permit	13,120,000	13,403,550	102.2	13,510,000	100.8
Market Fees	3,899,927	3,198,172	82.0	3,510,000	109.8
Others	13,726,059	8,527,806	49.5	17,212,252	201.8
Sub-Total	33,121,059	25,231,887	76.2	34,957,325	138.5
TOTAL REVENUES	60,191,068	52,301,896	86.9	68,419,836	130.8
EXPENDITURES					
Civic	7,310,000	7,886,022	107.9	8,672,480	110.0
L A Personnel	28,465,745	26,572,684	93.3	28,720,021	108.1
L A Operations	8,806,892	10,018,941	113.8	11,083,000	110.6
L A Maintenance	1,832,351	1,083,110	59.1	2,830,000	261.3
TOTAL Recurrent Expenditures	46,414,987	45,560,757	98.2	51,305,501	112.6
RECURRENT SURPLUS/DEFICITS	13,776,081	6,741,139	48.9	17,114,335	253.9
CAPITAL EXPENDITURES	8,382,350	5,387,500	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,393,731	1,353,639.0	25.1	17,114,335	1,264.3
DEBT RESOLUTION REPAYMENTS	7,400,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-2,006,269	1,353,639		17,114,335	1,264.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
505	Bursary	1,500,000	28
405	BRIDGES/CULVERT/FOOT PATH	848,750	16
240	DISPENSARY H/CENTRE	650,000	12
		2,388,750	44
	TOTAL	5,387,500	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	NEW TOYOTA HILUX ADDITIONAL	1,000,000	16
365	PLANT & MACHINERY	800,000	13
405	ROAD MAINTENANCE	790,000	12
	All Other Projects	3,780,000	59
	TOTAL	6,370,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	76.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	98.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	64.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 551 Murang'a Municipal Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: MURANG'A**

(Values in KShs)

Mayor: Cllr. Paul K. Muna		Treasure John M. Mburu		Clerk: A. F. M. Mwirigi	
No. of Employees.	158	No of Councillors	9	Business Permit Schedule	10
Total Yearly Salaries	18,849,188	Total Civic Costs	4,019,011	Business Permit Base Value	500
Average/Employee	119,299	Average/Councillor	446,557		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,172,567	6,172,567	100 00	7,469,634	121 0
Road Maintenance Levy Fund (RMLF)	0	2,631,683	0 0	2,631,683	100 0
Sub-Total	6,172,567	8,804,250	142 6	10,101,317	114 7
Local Revenues					
CILOR	1,000,000	0	0 0	1,085,020	0 0
Property Rates	4,772,168	3,459,776	72 5	4,008,650	115.9
Single Business Permit	5,273,925	6,114,044	115 9	6,280,381	102 7
Market Fees	4,028,290	3,798,130	94 3	3,713,175	97 8
Others	13,022,490	3,376,911	24 3	13,881,276	411 1
Sub-Total	28,096,873	16,748,861	59 6	28,968,502	173 0
TOTAL REVENUES	34,269,440	25,553,111	74 6	39,069,819	152 9
EXPENDITURES					
Civic	2,702,000	4,019,011	148 7	3,558,000	88 5
L A Personnel	20,960,098	18,849,188	89 9	20,408,705	108 3
L A Operations	10,800,149	7,979,005	73 9	7,786,909	97 6
L A Maintenance	2,419,000	2,862,870	118 3	890,000	31 1
TOTAL Recurrent Expenditures	36,881,247	33,710,074	91 4	32,643,614	96 8
RECURRENT SURPLUS/DEFICITS	-2,611,807	-8,156,963	312.3	6,426,205	
CAPITAL EXPENDITURES	2,000,000	8,831,271	0 0	0	0 0
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	-4,611,807	-16,988,234.0	368 4	6,426,205	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	-4,611,807	-16,988,234	368.4	6,426,205	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	ROARDS REHABILLITATION	3,698,790	42
265	MUKUYU MARKET CONSTRUCTION	2,788,914	32
500	LIBRARY CONSTRUCTION	2,343,567	27
		0	0
	TOTAL	8,831,271	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	LIBRARY CONSTRUCTION	1,500,000	75
265	MUKUYU MARKET CONSTRUCTION	500,000	25
		0	0
	All Other Projects	0	0
	TOTAL	2,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	60 9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	27 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	11 9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	59 6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	91 4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	441 6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 556 Mwingi County Council
Summary Profile Fiscal Year 2004/2005

District: MWINGI

(Values in KShs)

Mayor: Cllr. J. M. Maundo		Treasure F. M. Kavivi		Clerk: K. K. Mbulusi	
No. of Employees:	55	No. of Councillors:	36	Business Permit Schedule: 8	
Total Yearly Salaries:	6,917,716	Total Civic Costs:	3,534,153	Business Permit Base Value	350
Average/Employee:	125,777	Average/Councillor:	98,171		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,367,104	21,367,104	100.00	26,339,284	123.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	2,600,000	0.0
Sub-Total	21,367,104	21,367,104	100.0	28,939,284	135.4
Local Revenues					
CILOR	878,713	129,379	14.7	700,000	541.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,655,187	8,005,582	172.0	5,120,706	64.0
Market Fees	2,477,154	4,413,780	178.2	2,507,961	56.8
Others	1,849,898	380,943	16.9	2,251,796	591.1
Sub-Total	9,860,952	12,929,684	131.1	10,580,463	81.8
TOTAL REVENUES	31,228,056	34,296,788	109.8	39,519,747	115.2
EXPENDITURES					
Civic	5,139,000	3,534,153	68.8	4,551,000	128.8
L A Personnel	8,542,205	6,917,716	81.0	8,439,002	122.0
L A Operations	6,051,685	8,734,626	144.3	8,494,946	97.3
L A Maintenance	1,942,530	818,896	42.2	1,591,088	194.3
TOTAL Recurrent Expenditures	21,675,420	20,005,391	92.3	23,076,036	115.3
RECURRENT SURPLUS/DEFICITS	9,552,636	14,291,397	149.6	16,443,711	115.1
CAPITAL EXPENDITURES	12,168,492	12,975,140	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-2,615,856	1,316,257.0		16,443,711	1,249.3
DEBT RESOLUTION REPAYMENTS	1,536,603	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-4,152,459	1,316,257		16,443,711	1,249.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
500	EDU.C/ROOMS/DORM/FURNITURES	4,588,191	35
205	OFFICE CONSTRUCTION	2,515,073	19
350	PURCHASE OF VEHICLE	2,276,492	18
		3,595,384	28
	TOTAL	12,975,140	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	Construction of Library - Kyome Ward	552,868	11
500	Education - Classrooms - Ukasi Ward	552,868	11
500	Education - C/Rooms, Furniture - Kimangao Ward	552,868	11
	All Other Projects	3,317,208	67
	TOTAL	4,975,812	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	40.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	47.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	131.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	92.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	106.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 561 Mwingi Town Council
Summary Profile Fiscal Year 2004/2005

District: MWINGI

(Values in KShs)

Mayor: E. K. Mutua		Treasure M. M. Mutuku		Clerk: M. M. Kimwele	
No. of Employees:	39	No. of Councillors:	8	Business Permit Schedule: 6	
Total Yearly Salaries:	5,677,721	Total Civic Costs:	2,152,370	Business Permit Base Value	250
Average/Employee:	145,583	Average/Councillor:	269,046		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,579,203	9,579,203	100.00	11,717,599	122 3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0 0
Sub-Total	9,579,203	9,579,203	100.0	11,717,599	122.3
Local Revenues					
CILOR	0	0	0.0	0	0 0
Property Rates	0	0	0.0	0	0 0
Single Business Permit	795,505	3,565,083	448.2	2,344,165	65.8
Market Fees	862,626	2,992,929	347.0	1,722,160	57.5
Others	5,775,306	400,110	10 0	3,993,018	998 0
Sub-Total	7,433,437	6,958,122	93.6	8,059,343	115 8
TOTAL REVENUES	17,012,640	16,537,325	97.2	19,776,942	119.6
EXPENDITURES					
Civic	1,652,000	2,152,370	130.3	2,533,698	117.7
L A Personnel	7,043,556	5,677,721	80.6	6,662,968	117.4
L A Operations	3,198,835	2,954,886	92.4	3,971,811	134.4
L A Maintenance	278,000	1,402,390	504.5	2,154,299	153.6
TOTAL Recurrent Expenditures	12,172,391	12,187,367	100.1	15,322,776	125.7
RECURRENT SURPLUS/DEFICITS	4,840,249	4,349,958	89.9	4,454,166	102.4
CAPITAL EXPENDITURES	4,948,189	2,532,620	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0 0
NET SURPLUS/DEFICITS	-107,940	1,817,338.0		4,454,166	245.1
DEBT RESOLUTION REPAYMENTS	62,000	0	0.0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	-169,940	1,817,338		4,454,166	245.1

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
500	PROVISION OF BURSARIES	600,000	24
405	TOWN ROAD RECARPETING	398,430	16
905	FENCING OF EARTH DAMS	200,000	8
		1,334,190	53
	TOTAL	2,532,620	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Grading of roads Kavuvwani ward	300,000	9
905	Purchase of e generator Nzeluni ward	250,000	8
245	Construction of dispensaries Kavuvwani ward	221,989	7
	All Other Projects	2,450,000	76
	TOTAL	3,221,989	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	50.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	43.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	93.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	100.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	51.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 566 Naivasha Municipal Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: NAKURU**

(Values in KShs)

Mayor: Cllr. Rahab Wairuri		Treasure Antony Kirika		Clerk: G. N. Congo	
No. of Employees:	290	No. of Councillors:	16	Business Permit Schedule: 10	
Total Yearly Salaries:	34,957,139	Total Civic Costs:	655,740	Business Permit Base Value	500
Average/Employee:	120,542	Average/Councillor:	40,984		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	18,859,557	18,859,557	100.00	23,576,381	125.0
Road Maintenance Levy Fund (RMLF)	0	2,916,847	0.0	2,500,000	85.7
Sub-Total	18,859,557	21,776,404	115.5	26,076,381	119.7
Local Revenues					
CILOR	9,929,551	13,215,017	133.1	9,929,551	75.1
Property Rates	8,200,000	13,794,000	168.2	9,196,863	66.7
Single Business Permit	8,454,000	7,595,500	89.8	9,646,690	127.0
Market Fees	5,100,000	5,855,000	114.8	5,914,108	101.0
Others	18,720,000	714,850	3.6	19,748,152	2,762.6
Sub-Total	50,403,551	41,174,367	81.7	54,435,364	132.2
TOTAL REVENUES	69,263,108	62,950,771	90.9	80,511,745	127.9
EXPENDITURES					
Civic	3,570,507	655,740	18.4	2,742,000	418.2
L A Personnel	37,593,961	34,957,139	93.0	37,973,563	108.6
L A Operations	10,185,425	22,249,111	218.4	13,665,342	61.4
L A Maintenance	1,435,883	1,239,462	86.3	3,630,000	292.9
TOTAL Recurrent Expenditures	52,785,776	59,101,452	112.0	58,010,905	98.2
RECURRENT SURPLUS/DEFICITS	16,477,332	3,849,319	23.4	22,500,840	584.5
CAPITAL EXPENDITURES	7,759,557	8,129,667	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,717,775	-4,280,348.0		22,500,840	
DEBT RESOLUTION REPAYMENTS	8,700,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	17,775	-4,280,348		22,500,840	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Road Construction -General	2,099,644	26
405	Grading of roads -Nsa East	989,849	12
405	Grading of roads "	978,558	12
		4,061,616	50
	TOTAL	8,129,667	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Office extension - General	1,200,000	15
905	Increase of water in town - Biashara	657,000	8
905	Drilling borehole - Malewa West	600,583	8
	All Other Projects	5,301,974	68
	TOTAL	7,759,557	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	68.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	1.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	81.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	112.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	104.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 571 Nakuru County Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: NAKURU**

(Values in KShs)

Mayor: Cllr. Geoffrey Gichuhi		Treasure Joshua K. Kuria		Clerk. Michael M. K. O Kodera	
No. of Employees	497	No of Councillors.	66	Business Permit Schedule	9
Total Yearly Salaries	55,074,353	Total Civic Costs	25,708,568	Business Permit Base Value	400
Average/Employee.	110,814	Average/Councillor	389,524		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	83,662,584	83,539,115	99 85	104,990,294	125 7
Road Maintenance Levy Fund (RMLF)	0	644,100	0 0	0	0 0
Sub-Total	83,662,584	84,183,215	100 6	104,990,294	124 7
Local Revenues					
CILOR	8,567,059	6,388,579	74.6	8,567,059	134 1
Property Rates	11,112,707	6,818,813	61 4	8,839,000	129 6
Single Business Permit	21,424,025	26,618,199	124.2	20,410,767	76 7
Market Fees	27,000	6,562,621	24,306 0	7,684,827	117 1
Others	35,324,110	30,256,078	109 2	27,706,049	91.6
Sub-Total	76,454,901	76,644,290	100.2	73,207,702	95.5
TOTAL REVENUES	160,117,485	160,827,505	100.4	178,197,996	110 8
EXPENDITURES					
Civic	22,237,000	25,708,568	115 6	13,896,000	54 1
L A Personnel	58,476,294	55,074,353	94 2	57,743,771	104 8
L A Operations	12,511,587	19,055,680	152.3	29,452,778	154.6
L A Maintenance	4,826,900	5,500,953	114 0	7,226,400	131 4
TOTAL Recurrent Expenditures	98,051,781	105,339,554	107 4	108,318,949	102 8
RECURRENT SURPLUS/DEFICITS	62,065,704	55,487,951	89.4	69,879,047	125.9
CAPITAL EXPENDITURES	29,942,665	23,922,071	0.0	0	0 0
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	32,123,039	31,565,880.0	98.3	69,879,047	221.4
DEBT RESOLUTION REPAYMENTS	37,707,450	0	0 0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	-5,584,411	31,565,880		69,879,047	221.4

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
800	Valuation roll	5,000,000	21
350	Tractor & trailer	2,034,500	9
300	Computerization	1,966,205	8
		14,921,366	62
	TOTAL	23,922,071	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	63 1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	29 9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	24.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio.	100 2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	107 4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio.	79 9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 576 Nakuru Municipal Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: NAKURU**

(Values in KShs)

Mayor: Cllr. S W Ngoru		Treasure D. Njenga		Clerk: N. M. Jobita	
No. of Employees:	1,531	No. of Councillors:	25	Business Permit Schedule: 12	
Total Yearly Salaries:	140,152,197	Total Civic Costs:	9,813,467	Business Permit Base Value	700
Average/Employee:	91,543	Average/Councillor:	392,539		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	73,086,209	73,086,209	100.00	93,548,916	128.0
Road Maintenance Levy Fund (RMLF)	17,256,904	37,208,852	215.6	17,256,904	46.4
Sub-Total	90,343,113	110,295,061	122.1	110,805,820	100.5
Local Revenues					
CILOR	3,453,924	235,232	6.8	3,453,924	1,468.3
Property Rates	71,351,287	53,035,721	74.3	49,388,846	93.1
Single Business Permit	54,363,048	55,565,534	102.2	53,065,293	95.5
Market Fees	15,044,374	55,097,093	366.2	17,834,884	32.4
Others	77,089,706	67,324,849	70.2	95,905,387	142.5
Sub-Total	221,302,339	231,258,429	104.5	219,648,334	95.0
TOTAL REVENUES	311,645,452	341,553,490	109.6	330,454,154	96.8
EXPENDITURES					
Civic	0	9,813,467	0.0	7,536,000	76.8
L A Personnel	210,790,530	140,152,197	66.5	197,269,903	140.8
L A Operations	64,662,479	53,561,029	82.8	54,901,544	102.5
L A Maintenance	27,153,103	42,538,865	156.7	30,346,909	71.3
TOTAL Recurrent Expenditures	302,606,112	246,065,558	81.3	290,054,356	117.9
RECURRENT SURPLUS/DEFICITS	9,039,340	95,487,932	1,056.4	40,399,798	42.3
CAPITAL EXPENDITURES	21,925,862	23,203,679	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-12,886,522	72,284,253.0		40,399,798	55.9
DEBT RESOLUTION REPAYMENTS	31,164,600	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-44,051,122	72,284,253		40,399,798	55.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Storm Water Drainage	6,200,000	27
405	Contract 1 - Fuel Levy(storm water drain)	2,388,666	10
350	Purchase of Vehicle -Double cap	2,336,350	10
		12,278,663	53
	TOTAL	23,203,679	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	procurement of vehicle	2,500,000	11
405	storm water drains	2,100,000	10
435	street lights	2,000,000	9
	All Other Projects	15,325,862	70
	TOTAL	21,925,862	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	4.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	104.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	81.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	105.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 581 Nambale Town Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: BUSIA**

(Values in KShs)

Mayor: Clr. Godfrey B. Ong'ariu		Treasure Patrick Lukoba		Clerk: Fredrick Sirengo	
No. of Employees:	50	No. of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	1,427,789	Total Civic Costs:	940,820	Business Permit Base Value	500
Average/Employee:	28,556	Average/Councillor:	117,603		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,928,896	3,928,896	100.00	4,547,877	115.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,928,896	3,928,896	100.0	4,547,877	115.8
Local Revenues					
CILOR	18,425	0	0.0	18,425	0.0
Property Rates	50,796	36,849	72.5	53,339	144.8
Single Business Permit	602,960	1,593,522	264.3	1,000,000	62.8
Market Fees	815,407	926,270	113.6	0	0.0
Others	1,173,452	548,730	29.9	1,833,868	334.2
Sub-Total	2,661,040	3,105,371	116.7	2,905,632	93.6
TOTAL REVENUES	6,589,936	7,034,267	106.7	7,453,509	106.0
EXPENDITURES					
Civic	913,600	940,820	103.0	803,600	85.4
L A Personnel	4,305,443	1,427,789	33.2	3,774,243	264.3
L A Operations	1,075,476	1,757,001	163.4	196,000	11.2
L A Maintenance	611,000	117,579	19.2	15,000	12.8
TOTAL Recurrent Expenditures	6,905,519	4,243,189	61.4	4,788,843	112.9
RECURRENT SURPLUS/DEFICITS	-315,583	2,791,078		2,664,666	95.5
CAPITAL EXPENDITURES	1,182,000	451,040	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-1,497,583	2,340,038.0		2,664,666	113.9
DEBT RESOLUTION REPAYMENTS	1,488,920	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-2,986,503	2,340,038		2,664,666	113.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	EDUCATION	154,340	34
905	WATER	105,880	23
500	HEALTH	93,000	21
		97,820	22
	TOTAL	451,040	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of council vehicle	600,000	51
905	Sinking of shallow wells	152,000	13
905	Protection of spring wells	150,000	13
	All Other Projects	280,000	24
	TOTAL	1,182,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	116.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	61.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	38.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 586 Nandi County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2004/2005** | **District: NANDI**

(Values in KShs)

Mayor:		Treasure Henry M. Koech		Clerk: Lenah Rop	
No. of Employees	76	No. of Councillors:	97	Business Permit Schedule	
Total Yearly Salaries:	9,318,505	Total Civic Costs:	13,892,750	Business Permit Base Value	0
Average/Employee:	122,612	Average/Councillor:	143,224		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	39,966,519	39,966,519	100.00	49,620,068	124.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	39,966,519	39,966,519	100.0	49,620,068	124.2
Local Revenues					
CILOR	1,925,544	1,925,544	100.0	1,925,544	100.0
Property Rates	282,921	285,193	100.8	273,869	96.0
Single Business Permit	3,747,960	4,058,315	108.3	3,850,684	94.9
Market Fees	1,256,000	1,547,844	123.2	1,793,043	115.8
Others	16,123,080	14,225,687	85.5	16,635,234	116 9
Sub-Total	23,335,505	22,042,583	94.5	24,478,374	111.1
TOTAL REVENUES	63,302,024	62,009,102	98.0	74,098,442	119.5
EXPENDITURES					
Civic	13,892,750	13,892,750	100.0	14,838,634	106.8
L A Personnel	9,195,135	9,318,505	101.3	9,602,174	103.0
L A Operations	9,578,471	14,294,990	149.2	10,056,790	70.4
L A Maintenance	8,939,972	8,939,972	100 0	8,206,746	91.8
TOTAL Recurrent Expenditures	41,606,328	46,446,217	111.6	42,704,344	91.9
RECURRENT SURPLUS/DEFICITS	21,695,696	15,562,885	71.7	31,394,098	201.7
CAPITAL EXPENDITURES	29,950,000	24,647,238	0 0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-8,254,304	-9,084,353.0	110.1	31,394,098	
DEBT RESOLUTION REPAYMENTS	4,466,519	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-12,720,823	-9,084,353	71.4	31,394,098	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	Civic Car (Headquarters)	3,000,000	12
999	Bursaries	998,000	4
999	Motorbike (Headquarters)	668,684	3
		19,980,554	81
	TOTAL	24,647,238	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
240	Health Related Facilities	9,500,000	32
500	Schools	6,800,000	23
999	Motor Vehicles	5,450,000	18
	All Other Projects	8,200,000	27
	TOTAL	29,950,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	32 3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	62.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	29 9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	94.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	111.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	82.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 591 Nandi Hills Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: NANDI**

(Values in KShs)

Mayor: Simeon Yama		Treasure John Keter		Clerk: Barnaba Kosgei	
No of Employees:	38	No. of Councillors.	18	Business Permit Schedule: 7	
Total Yearly Salaries	6,004,901	Total Civic Costs:	2,567,610	Business Permit Base Value	300
Average/Employee:	158,024	Average/Councillor	142,645		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,634,306	7,634,304	100.00	9,209,703	120.6
Road Maintenance Levy Fund (RMLF)	0	644,100	0 0	0	0.0
Sub-Total	7,634,306	8,278,404	108 4	9,209,703	111 2
Local Revenues					
CILOR	55,920	33,614	60 1	55,920	166.4
Property Rates	983,300	928,578	94 4	755,000	81.3
Single Business Permit	1,565,610	2,022,700	129.2	1,422,807	70.3
Market Fees	689,482	1,049,565	152.2	738,860	70 4
Others	3,851,800	0	0:0	4,070,440	0.0
Sub-Total	7,146,112	4,034,457	56 5	7,043,027	174.6
TOTAL REVENUES	14,780,418	12,312,861	83 3	16,252,730	132.0
EXPENDITURES					
Civic	1,422,000	2,567,610	180.6	2,033,465	79.2
L A Personnel	6,783,786	6,004,901	88.5	6,996,494	116.5
L A Operations	1,616,017	1,863,522	115.3	2,138,835	114.8
L A Maintenance	525,398	317,937	60.5	923,780	290 6
TOTAL Recurrent Expenditures	10,347,201	10,753,970	103 9	12,092,574	112.4
RECURRENT SURPLUS/DEFICITS	4,433,217	1,558,891	35.2	4,160,156	266.9
CAPITAL EXPENDITURES	2,734,182	2,179,880	0 0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,699,035	-620,989.0		4,160,156	
DEBT RESOLUTION REPAYMENTS	164,946	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,534,089	-620,989		4,160,156	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
100	VALUATION ROLL	1,226,000	56
500	SCHOOLS CONSTRUCTION	411,280	19
505	BURSARIES	323,000	15
		219,600	10
	TOTAL	2,179,880	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Acquisation of new Toyota pick up	1,200,000	46
500	Construction of Schools	687,500	27
100	Valuation roll & LASDAP Preparation	234,182	9
	All Other Projects	472,500	18
	TOTAL	2,594,182	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	62.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	29 8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	23 9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	56 5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	103.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	79.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 596 Nanyuki Municipal Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: LAIKIPIA**

(Values in KShs)

Mayor: J. M. Wamae		Treasure S. M. Thiong'o		Clerk: Robinson Wang'ondu	
No. of Employees:	403	No. of Councillors:	10	Business Permit Schedule: 10	
Total Yearly Salaries:	60,537,693	Total Civic Costs:	7,183,010	Business Permit Base Value	500
Average/Employee:	150,218	Average/Councillor:	718,301		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,361,465	12,361,464	100.00	15,446,221	125.0
Road Maintenance Levy Fund (RMLF)	0	4,110,241	0.0	2,500,000	60.8
Sub-Total	12,361,465	16,471,705	133.3	17,946,221	109.0
Local Revenues					
CILOR	13,631,342	18,309,303	134.3	13,631,342	74.5
Property Rates	6,233,800	6,462,478	103.7	7,733,800	119.7
Single Business Permit	7,136,500	7,514,275	105.3	7,636,500	101.6
Market Fees	2,857,000	3,007,450	105.3	3,657,000	121.6
Others	90,821,364	22,023,670	23.7	92,848,564	421.6
Sub-Total	120,680,006	57,317,176	47.5	125,507,206	219.0
TOTAL REVENUES	133,041,471	73,788,881	55.5	143,453,427	194.4
EXPENDITURES					
Civic	5,501,777	7,183,010	130.6	4,910,000	68.4
L A Personnel	61,916,686	60,537,693	97.8	61,745,291	102.0
L A Operations	27,260,800	42,684,487	156.6	29,072,300	68.1
L A Maintenance	14,601,000	11,127,327	76.2	13,951,000	125.4
TOTAL Recurrent Expenditures	109,280,263	121,532,517	111.2	109,678,591	90.2
RECURRENT SURPLUS/DEFICITS	23,761,208	-47,743,636		33,774,836	
CAPITAL EXPENDITURES	9,646,490	45,116,785	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	14,114,718	-92,860,421.0		33,774,836	
DEBT RESOLUTION REPAYMENTS	13,300,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	814,718	-92,860,421		33,774,836	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Tarmacking of Town Roads	21,106,235	47
405	Murraming of Roads	10,000,000	22
405	Construction of Permanent Bridges	4,701,120	10
		9,309,430	21
	TOTAL	45,116,785	100

Planned Projects 2005/2006

Code	Project Description			Amount (KShs)	%
400	Opening up of New Roads	(Central)	(LATF)	1,557,750	16
999	Irrigation water	(Sweetwaters)	(W.S.D)	1,557,750	16
240	Dispensary	(Hospital)	(P.H)	1,557,750	16
	All Other Projects			4,973,240	52
			TOTAL	9,646,490	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	65.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	47.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	111.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	467.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 601 Narok County Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: NAROK**

(Values in KShs)

Mayor:		Treasure		Clerk: N. M. Kalela	
No. of Employees:	1,081	No. of Councillors:	56	Business Permit Schedule:	8
Total Yearly Salaries:	148,026,913	Total Civic Costs:	37,463,764	Business Permit Base Value	350
Average/Employee:	136,935	Average/Councillor:	668,996		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	29,338,644	29,338,644	100.00	36,331,515	123.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	29,338,644	29,338,644	100.0	36,331,515	123.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,600,000	2,084,840	130.3	1,600,000	76.7
Market Fees	8,100,000	5,530,841	68.3	8,780,000	158.7
Others	343,594,318	822,414	0.3	320,854,397	39,013.7
Sub-Total	353,294,318	8,438,095	2.4	331,234,397	3,925.5
TOTAL REVENUES	382,632,962	37,776,739	9.9	367,565,912	973.0
EXPENDITURES					
Civic	29,409,000	37,463,764	127.4	21,856,000	58.3
L A Personnel	110,537,175	148,026,913	133.9	153,536,354	103.7
L A Operations	94,837,710	158,703,584	167.3	93,448,000	58.9
L A Maintenance	40,658,669	68,104,000	167.5	32,858,669	48.2
TOTAL Recurrent Expenditures	275,442,554	412,298,261	149.7	301,699,023	73.2
RECURRENT SURPLUS/DEFICITS	107,190,408	-374,521,522		65,866,889	
CAPITAL EXPENDITURES	30,000,000	16,903,082	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	77,190,408	-391,424,604.0		65,866,889	
DEBT RESOLUTION REPAYMENTS	38,263,296	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	38,927,112	-391,424,604		65,866,889	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
505	Olpusimoru Proposed Sec. Sch.	1,634,582	10
505	Iseneto Boarding School	843,750	5
405	Olkinyei Roads	400,000	2
		14,024,750	83
	TOTAL	16,903,082	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	Education Bursaries	9,692,000	32
505	Rehabiliation of Schools	8,196,000	27
405	Rehabiliation of Roads	2,657,500	9
	All Other Projects	9,424,500	31
	TOTAL	29,970,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	85.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	2.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	149.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	56.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 606 Narok Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: NAROK**

(Values in KShs)

Mayor: Cllr. Bernard Torome		Treasure Bonventure Mwakio		Clerk: S. M. Kibaara	
No. of Employees:	66	No. of Councillors:	21	Business Permit Schedule:	11
Total Yearly Salaries:	4,588,364	Total Civic Costs:	2,165,598	Business Permit Base Value	600
Average/Employee:	69,521	Average/Councillor:	103,124		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,681,585	10,681,585	100.00	13,258,799	124.1
Road Maintenance Levy Fund (RMLF)	0	1,601,865	0.0	1,601,865	100.0
Sub-Total	10,681,585	12,283,450	115.0	14,860,664	121.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,300,000	3,268,350	99.0	3,332,600	102.0
Market Fees	1,001,800	1,614,015	161.1	1,134,000	70.3
Others	7,834,365	1,719,450	20.1	8,537,485	496.5
Sub-Total	12,136,165	6,601,815	54.4	13,004,085	197.0
TOTAL REVENUES	22,817,750	18,885,265	82.8	27,864,749	147.5
EXPENDITURES					
Civic	3,692,000	2,165,598	58.7	3,304,000	152.6
L A Personnel	7,833,268	4,588,364	58.6	6,740,265	146.9
L A Operations	5,841,513	3,379,501	57.9	7,520,122	222.5
L A Maintenance	1,285,200	975,331	75.9	5,224,600	535.7
TOTAL Recurrent Expenditures	18,651,981	11,108,794	59.6	22,788,987	205.1
RECURRENT SURPLUS/DEFICITS	4,165,769	7,776,471	186.7	5,075,762	65.3
CAPITAL EXPENDITURES	3,600,000	5,884,829	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	565,769	1,891,642.0	334.3	5,075,762	268.3
DEBT RESOLUTION REPAYMENTS	539,050	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	26,719	1,891,642	7,079.8	5,075,762	268.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Road Grading (RMF & Produce Cess)	3,047,932	52
505	Construction of Classroom/Latrines	1,517,491	26
220	Construction of (Slaughter House)	435,000	7
		884,406	15
	TOTAL	5,884,829	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
100	Valuation Roll- Narok Town Council	500,000	14
605	Rehabilitation of Exhauster Tank- Narok Town Council	400,000	11
235	Supply of Electricity at Slaughter House- Narok Town Council	250,000	7
	All Other Projects	2,450,000	68
	TOTAL	3,600,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	54.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	59.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	163.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Plan[illegible]ion Payments

L A CODE: 616 Nyahururu Municipal Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: LAIKIPIA**

(Values in KShs)

Mayor: Cllr. John M. Karumba		Treasure E. M. Wanyoike		Clerk: B. N. Kinyua	
No. of Employees:	473	No. of Councillors:	10	Business Permit Schedule: 10	
Total Yearly Salaries:	23,776,232	Total Civic Costs:	6,223,675	Business Permit Base Value	500
Average/Employee:	50,267	Average/Councillor:	622,368		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,088,319	10,088,319	100.00	12,524,937	124.2
Road Maintenance Levy Fund (RMLF)	0	2,466,198	0.0	1,500,000	60.8
Sub-Total	10,088,319	12,554,517	124.4	14,024,937	111.7
Local Revenues					
CILOR	31,705,450	27,904,718	88.0	31,705,450	113.6
Property Rates	4,300,000	5,439,138	126.5	6,100,000	112.2
Single Business Permit	6,000,000	8,014,850	133.6	7,600,000	94.8
Market Fees	3,600,000	3,650,460	101.4	4,310,080	118.1
Others	21,968,280	6,743,060	33.6	20,059,520	297.5
Sub-Total	67,573,730	51,752,226	76.6	69,775,050	134.8
TOTAL REVENUES	77,662,049	64,306,743	82.8	83,799,987	130.3
EXPENDITURES					
Civic	8,668,000	6,223,675	71.8	5,596,000	89.9
L A Personnel	25,470,910	23,776,232	93.3	34,331,052	144.4
L A Operations	10,528,770	15,608,828	148.2	11,968,300	76.7
L A Maintenance	11,568,196	2,920,786	25.2	13,832,000	473.6
TOTAL Recurrent Expenditures	56,235,876	48,529,521	86.3	65,727,352	135.4
RECURRENT SURPLUS/DEFICITS	21,426,173	15,777,222	73.6	18,072,635	114.5
CAPITAL EXPENDITURES	5,779,164	17,007,836	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	15,647,009	-1,230,614.0		18,072,635	
DEBT RESOLUTION REPAYMENTS	7,766,213	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	7,880,796	-1,230,614		18,072,635	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	REFUSE TRUCK	5,838,000	34
705	SOCIAL HALL REHABILITATION	3,303,547	19
900	MANGUO FOOTBRIDGE	1,834,506	11
		6,031,783	35
	TOTAL	17,007,836	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	ACQUISITION OF REFUSE VEHICLE	3,000,000	52
999	CONSTRUCTION OF COMMUNITY LIBRARY	700,000	12
260	NEW MARKET	500,000	9
	All Other Projects	1,579,164	27
	TOTAL	5,779,164	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	47.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	76.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	86.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	294.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 621 Nyamache Town Council

Province: NYANZA **Summary Profile Fiscal Year 2004/2005** **District: GUCHA**

(Values in KShs)

Mayor: Patrick O. Ongesa		Treasure Evans M. Nyabwari		Clerk: Zipporah B. Omare	
No. of Employees:	17	No. of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	2,487,766	Total Civic Costs:	1,076,044	Business Permit Base Value	500
Average/Employee:	146,339	Average/Councillor:	134,506		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,282,199	5,282,199	100.00	6,253,543	118.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,282,199	5,282,199	100.0	6,253,543	118.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	7,412	7,200	97.1	0	0.0
Single Business Permit	582,458	296,280	50.9	570,000	192.4
Market Fees	198,738	190,334	95.8	210,000	110.3
Others	532,710	20,400	4.4	466,000	2,284.3
Sub-Total	1,321,318	514,214	38.9	1,246,000	242.3
TOTAL REVENUES	6,603,517	5,796,413	87.8	7,499,543	129.4
EXPENDITURES					
Civic	1,163,000	1,076,044	92.5	1,065,000	99.0
L A Personnel	2,606,788	2,487,766	95.4	3,627,574	145.8
L A Operations	678,000	665,522	98.2	585,000	87.9
L A Maintenance	192,000	108,518	56.5	335,000	308.7
TOTAL Recurrent Expenditures	4,639,788	4,337,850	93.5	5,612,574	129.4
RECURRENT SURPLUS/DEFICITS	1,963,729	1,458,563	74.3	1,886,969	129.4
CAPITAL EXPENDITURES	1,500,000	450,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	463,729	1,008,563.0	217.5	1,886,969	187.1
DEBT RESOLUTION REPAYMENTS	463,729	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	0	1,008,563		1,886,969	187.1

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
400	Opening rural access	410,000	91
200	continuation of office block	40,000	9
		0	0
		0	0
	TOTAL	450,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Completion of council offices	560,000	37
805	Openning up of back streets	250,000	17
505	Construction of 4 classrooms	200,000	13
	All Other Projects	490,000	33
	TOTAL	1,500,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	24.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	38.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	93.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	30.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 626 Nyamarambe Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: GUCHA**

(Values in KShs)

Mayor: Cllr. Simon M. Oketch		Treasure Enock Onkendi		Clerk: Francis M. Mbeche	
No. of Employees:	23	No. of Councillors:	8	Business Permit Schedule: 7	
Total Yearly Salaries:	2,340,405	Total Civic Costs:	818,150	Business Permit Base Value	300
Average/Employee:	101,757	Average/Councillor:	102,269		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,916,464	4,916,464	100.00	5,773,060	117.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,916,464	4,916,464	100.0	5,773,060	117.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	270,000	551,150	204.1	320,000	58.1
Market Fees	615,000	1,082,080	175.9	842,000	77.8
Others	380,000	30,000	12.4	241,000	803.3
Sub-Total	1,265,000	1,663,230	131.5	1,403,000	84.4
TOTAL REVENUES	6,181,464	6,579,694	106.4	7 176,060	109.1
EXPENDITURES					
Civic	1,211,000	818,150	67.6	1,278,000	156.2
L A Personnel	3,153,345	2,340,405	74.2	4,136,020	176.7
L A Operations	741,000	666,706	90.0	863,200	129.5
L A Maintenance	170,000	28,130	16.5	254,000	903.0
TOTAL Recurrent Expenditures	5,275,345	3,853,391	73.0	6,531,220	169.5
RECURRENT SURPLUS/DEFICITS	906,119	2,726,303	300.9	644,841	23.7
CAPITAL EXPENDITURES	2,376,173	1,073,150	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-1,470,054	1,653,153.0		644,841	39.0
DEBT RESOLUTION REPAYMENTS	512,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-1,982,054	1,653,153		644,841	39.0

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Road improvemnet in all wards	600,000	56
999	Project operational Expenses	248,150	23
999	Water spring protection	140,000	13
		85,000	8
	TOTAL	1,073,150	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	131.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	73.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	45.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 631 Nyambene County Council
Summary Profile Fiscal Year 2004/2005

District: NYAMBENE

(Values in KShs)

Mayor: Cllr. Amos Kiumo		Treasure Stephen Karunu		Clerk: Peter G. Mungania	
No. of Employees:	182	No. of Councillors:	66	Business Permit Schedule:	9
Total Yearly Salaries:	14,898,630	Total Civic Costs:	9,673,774	Business Permit Base Value	400
Average/Employee:	81,861	Average/Councillor:	146,572		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	49,131,337	49,131,336	100.00	61,064,194	124.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	49,131,337	49,131,336	100.0	61,064,194	124.3
Local Revenues					
CILOR	2,400,000	501,697	20.9	2,400,000	478.4
Property Rates	0	0	0.0	0	0.0
Single Business Permit	7,500,000	7,757,470	103.4	8,463,000	109.1
Market Fees	7,200,000	7,849,160	109.0	7,562,000	96.3
Others	7,996,747	1,666,833	23.0	7,240,690	434.4
Sub-Total	25,096,747	17,775,160	70.8	25,665,690	144.4
TOTAL REVENUES	74,228,084	66,906,496	90.1	86,729,884	129.6
EXPENDITURES					
Civic	10,170,000	9,673,774	95.1	9,064,000	93.7
L A Personnel	19,580,900	14,898,630	76.1	20,061,280	134.7
L A Operations	7,150,000	6,977,427	97.6	15,667,800	224.5
L A Maintenance	4,744,000	4,590,257	96.8	7,601,200	165.6
TOTAL Recurrent Expenditures	41,644,900	36,140,088	86.8	52,394,280	145.0
RECURRENT SURPLUS/DEFICITS	32,583,184	30,766,408	94.4	34,335,604	111.6
CAPITAL EXPENDITURES	27,310,743	16,276,207	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,272,441	14,490,201.0	274.8	34,335,604	237.0
DEBT RESOLUTION REPAYMENTS	5,000,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	272,441	14,490,201	5,318.7	34,335,604	237.0

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Road Grading	6,206,252	38
265	Market murraming and sanitation	2,220,544	14
405	Bridges construction and repair	2,134,365	13
		5,715,046	35
	TOTAL	16,276,207	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Purchase of Tipper Lorry	7,000,000	26
405	Grading & Murraming of Roads	5,200,000	19
365	Repair & Maintenance of plants & Equipment	4,000,000	15
	All Other Projects	11,110,747	41
	TOTAL	27,310,747	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	46.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	70.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	86.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	59.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 636 Nyamira County Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: NYAMIRA**

(Values in KShs)

Mayor: Cllr. Alfayo Ngersa Mabera		Treasure Frdrick O. Ndede		Clerk: Elijah K. Mung'aya	
No. of Employees:	197	No. of Councillors:	26	Business Permit Schedule: 7	
Total Yearly Salaries:	17,294,081	Total Civic Costs:	4,563,658	Business Permit Base Value	300
Average/Employee:	87,787	Average/Councillor:	175,525		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	34,718,791	34,718,791	100.00	43,023,489	123.9
Road Maintenance Levy Fund (RMLF)	0	1,288,201	0.0	2,600,000	201.8
Sub-Total	34,718,791	36,006,992	103.7	45,623,489	126.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,000,000	5,433,124	181.1	3,500,000	64.4
Market Fees	1,520,000	2,277,216	149.8	1,600,000	70.3
Others	3,612,000	2,290,030	59.8	3,832,000	167.3
Sub-Total	8,132,000	10,000,370	123.0	8,932,000	89.3
TOTAL REVENUES	42,850,791	46,007,362	107.4	54,555,489	118.6
EXPENDITURES					
Civic	5,752,000	4,563,658	79.3	5,474,000	119.9
L A Personnel	14,035,613	17,294,081	123.2	22,003,220	127.2
L A Operations	5,679,000	6,162,908	108.5	4,996,200	81.1
L A Maintenance	1,625,000	1,977,520	121.7	1,170,000	59.2
TOTAL Recurrent Expenditures	27,091,613	29,998,167	110.7	33,643,420	112.2
RECURRENT SURPLUS/DEFICITS	15,759,178	16,009,195	101.6	20,912,069	130.6
CAPITAL EXPENDITURES	11,590,000	10,714,653	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,169,178	5,294,542.0	127.0	20,912,069	395.0
DEBT RESOLUTION REPAYMENTS	4,000,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	169,178	5,294,542	3,129.6	20,912,069	395.0

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
800	PURCHASE OF TIPPER LORRY	5,745,000	54
405	Roads maintenance All wards	887,350	8
240	Gesima Dispensary	700,000	7
		3,382,303	32
	TOTAL	10,714,653	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
240	Expansion of Gesima Dispensary	600,000	7
350	purchase of tractor and trailor	450,000	5
350	purchase of tractor and trailor	450,000	5
	All Other Projects	7,290,000	83
	TOTAL	8,790,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	123.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	110.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	92.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 641 Nyamira Town Council

Province: NYANZA **Summary Profile Fiscal Year 2004/2005** **District: NYAMIRA**

(Values in KShs)

Mayor: Cllr. Joshua Osumo		Treasure Kefa O. Omwoyo		Clerk: Charles M. Manyeka	
No. of Employees:	99	No. of Councillors:	9	Business Permit Schedule:	
Total Yearly Salaries:	6,868,026	Total Civic Costs:	1,235,800	Business Permit Base Value	0
Average/Employee:	69,374	Average/Councillor:	137,311		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,368,297	9,368,297	100.00	11,452,013	122.2
Road Maintenance Levy Fund (RMLF)	0	710,451	0.0	0	0.0
Sub-Total	9,368,297	10,078,748	107.6	11,452,013	113.6
Local Revenues					
•CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,584,000	2,061,135	79.8	2,008,287	97.4
Market Fees	1,151,040	805,250	70.0	1,080,640	134.2
Others	2,256,061	73,933	3.6	2,078,000	2,810.7
Sub-Total	5,991,101	2,940,318	49.1	5,166,927	175.7
TOTAL REVENUES	15,359,398	13,019,066	84.8	16,618,940	127.7
EXPENDITURES					
Civic	1,856,600	1,235,800	66.6	2,027,800	164.1
L A Personnel	10,709,420	6,868,026	64.1	9,735,472	141.8
L A Operations	5,065,435	2,006,420	39.6	4,547,788	226.7
L A Maintenance	4,340,948	947,650	21.8	4,645,788	490.2
TOTAL Recurrent Expenditures	21,972,403	11,057,896	50.3	20,956,848	189.5
RECURRENT SURPLUS/DEFICITS	-6,613,005	1,961,170		-4,337,908	
CAPITAL EXPENDITURES	2,964,292	2,788,542	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-9,577,297	-827,372.0	8.6	-4,337,908	524.3
DEBT RESOLUTION REPAYMENTS	4,351,309	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-13,928,606	-827,372	5.9	-4,337,908	524.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Access Roads	1,778,542	64
805	Dispensary	360,210	13
900	Water Springs	254,790	9
		395,000	14
	TOTAL	2,788,542	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Construction of Town Hall & Office in Council Compund	1,000,000	35
400	Opening of grading of Access Rds in all wards	550,922	19
999	Creation of evaluation Roll for N.T.C	500,000	18
	All Other Projects	794,000	28
	TOTAL	2,844,922	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	49.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	50.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	94.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 646 Nyandarua County Council

Province: CENTRAL | **Summary Profile Fiscal Year 2004/2005** | **District: NYANDARUA**

(Values in KShs)

Mayor: Cllr. John Matheri		Treasure J. Gikingo		Clerk: Justus Arithi	
No. of Employees:	200	No. of Councillors:	30	Business Permit Schedule: 7	
Total Yearly Salaries:	42,862,300	Total Civic Costs:	9,580,486	Business Permit Base Value	300
Average/Employee:	214,312	Average/Councillor:	319,350		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	42,864,967	42,864,967	100.00	53,462,022	124.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	42,864,967	42,864,967	100.0	53,462,022	124.7
Local Revenues					
CILOR	4,731,717	6,972,138	147.3	4,923,214	70.6
Property Rates	2,300,000	2,141,697	93.1	1,286,740	60.1
Single Business Permit	16,500,000	26,769,908	162.2	22,134,650	82.7
Market Fees	3,250,000	5,099,422	156.9	3,880,000	76.1
Others	16,063,000	5,777,660	40.1	14,412,342	249.4
Sub-Total	42,844,717	46,760,825	109.1	46,636,946	99.7
TOTAL REVENUES	85,709,684	89,625,792	104.6	100,098,968	111.7
EXPENDITURES					
Civic	8,684,000	9,580,486	110.3	9,198,000	96.0
L A Personnel	37,230,760	42,862,300	115.1	32,746,417	76.4
L A Operations	32,375,000	22,897,643	70.7	21,518,510	94.0
L A Maintenance	3,165,000	3,865,204	122.1	2,005,000	51.9
TOTAL Recurrent Expenditures	81,454,760	79,205,633	97.2	65,467,927	82.7
RECURRENT SURPLUS/DEFICITS	4,254,924	10,420,159	244.9	34,631,041	332.3
CAPITAL EXPENDITURES	0	7,227,656	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,254,924	3,192,503.0	75.0	34,631,041	1,084.8
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	4,254,924	3,192,503	75.0	34,631,041	1,084.8

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
400	ROAD GRADING ENGINEER WARD	364,640	5
400	ROAD GRADING NDUNYU NJERU	341,820	5
999	CATTLE DIPS LERESHUA WARD	331,738	5
		6,189,458	86
	TOTAL	7,227,656	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	Water tank construction Kanyagia Ward	3,000,000	6
240	Maternity Construction Magumu Ward	1,500,000	3
400	Opening of feeder roads Kahutha Ward	1,500,000	3
	All Other Projects	43,710,000	88
	TOTAL	49,710,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	109.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 651 Nyando County Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: NYANDO**

(Values in KShs)

Mayor: Charles O. Ogwang'		Treasure Nelson Ochungo		Clerk: Apolo Kwama	
No. of Employees:	192	No. of Councillors:	33	Business Permit Schedule:	
Total Yearly Salaries:	10,753,348	Total Civic Costs:	5,083,400	Business Permit Base Value	0
Average/Employee:	56,007	Average/Councillor:	154,042		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,234,162	21,234,162	100.00	26,285,601	123.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,234,162	21,234,162	100.0	26,285,601	123.8
Local Revenues					
•CILOR	0	0	0.0	0	0.0
Property Rates	530,000	810,366	152.9	550,000	67.9
Single Business Permit	5,900,000	5,441,615	92.2	5,910,000	108.6
Market Fees	7,355,924	5,011,684	68.1	7,347,924	146.6
Others	2,706,166	137,303	5.0	2,731,717	1,989.6
Sub-Total	16,492,090	11,400,968	69.1	16,539,641	145.1
TOTAL REVENUES	37,726,252	32,635,130	86.5	42,825,242	131.2
EXPENDITURES					
Civic	4,789,200	5,083,400	106.1	8,885,084	174.8
L A Personnel	18,509,800	10,753,348	58.1	16,686,817	155.2
L A Operations	4,373,000	4,325,736	98.9	3,726,900	86.2
L A Maintenance	343,500	516,981	150.5	150,500	29.1
TOTAL Recurrent Expenditures	28,015,500	20,679,465	73.8	29,449,301	142.4
RECURRENT SURPLUS/DEFICITS	9,710,752	11,955,665	123.1	13,375,941	111.9
CAPITAL EXPENDITURES	7,960,000	3,930,670	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,750,752	8,024,995.0	458.4	13,375,941	166.7
DEBT RESOLUTION REPAYMENTS	9,450,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-7,699,248	8,024,995		13,375,941	166.7

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	Council Chambers offices H/Q	1,473,470	37
245	Health Centre - Kusa	224,000	6
900	Borehole Construction - Ombeyi	200,800	5
		2,032,400	52
	TOTAL	3,930,670	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Purchase of New Motor Vehicle	2,000,000	52
205	County Hall & Offices	1,000,000	26
999	Part Development Plan (PDP) Awasi, Atela, Kopere	300,000	8
	All Other Projects	560,000	15
	TOTAL	3,860,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	24.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	69.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	73.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	49.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 656 Nyansiongo Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: NYAMIRA**

(Values in KShs)

Mayor: Alfred Moriasi		Treasure Philip Ontiri		Clerk: Peter Mochama	
No. of Employees:	26	No. of Councillors:	8	Business Permit Schedule:	
Total Yearly Salaries:	4,327,102	Total Civic Costs:	1,607,410	Business Permit Base Value	0
Average/Employee:	166,427	Average/Councillor:	200,926		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,342,986	6,346,904	118.79	6,346,922	100.0
Road Maintenance Levy Fund (RMLF)	1,250,520	687,029	54.9	1,000,000	145.6
Sub-Total	6,593,506	7,033,933	106.7	7,346,922	104.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	57,750	0.0	48,000	83.1
Single Business Permit	1,050,000	1,113,925	106.1	783,000	70.3
Market Fees	100,000	128,870	128.9	92,952	72.1
Others	2,340,000	1,192,225	72.9	1,636,524	137.3
Sub-Total	3,490,000	2,492,770	71.4	2,560,476	102.7
TOTAL REVENUES	10,083,506	9,526,703	94.5	9,907,398	104.0
EXPENDITURES					
Civic	983,000	1,607,410	163.5	863,000	53.7
L A Personnel	4,582,574	4,327,102	94.4	4,766,871	110.2
L A Operations	695,000	1,894,646	272.6	692,000	36.5
L A Maintenance	1,311,520	2,311,280	176.2	964,000	41.7
TOTAL Recurrent Expenditures	7,572,094	10,140,438	133.9	7,285,871	71.8
RECURRENT SURPLUS/DEFICITS	2,511,412	-613,735		2,621,527	
CAPITAL EXPENDITURES	2,450,000	2,241,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	61,412	-2,854,735.0		2,621,527	
DEBT RESOLUTION REPAYMENTS	626,986	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-565,574	-2,854,735	504.8	2,621,527	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	Fina payment for a council tractor	454,000	20
805	Temporal Bus park	300,000	13
405	Ensakai road	280,000	12
		1,207,000	54
	TOTAL	2,241,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	REVENUE COLLECTION VEHICLE	1,100,000	45
245	MATUTU DISPENSARY	200,000	8
505	ENSOKO SEC. SCHOOL PROJECT	150,000	6
	All Other Projects	1,000,000	41
	TOTAL	2,450,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	38.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	71.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	133.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	91.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 661 Nyeri County Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: NYERI**

(Values in KShs)

Mayor: Cllr. Daniel Gathanwa Kibarra		Treasure D. G. Kibaara		Clerk: J. A. Kutekha	
No. of Employees:	203	No. of Councillors:	47	Business Permit Schedule: 8	
Total Yearly Salaries:	26,436,370	Total Civic Costs:	16,513,903	Business Permit Base Value	350
Average/Employee:	130,228	Average/Councillor:	351,360		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	48,568,688	44,197,506	91.00	60,453,390	136.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	48,568,688	44,197,506	91.0	60,453,390	136.8
Local Revenues					
CILOR	3,913,570	2,945,901	75.3	21,891,270	743.1
Property Rates	230,000	2,950,992	1,283.0	230,000	7.8
Single Business Permit	17,404,990	21,611,486	124.2	18,600,000	86.1
Market Fees	3,370,000	3,337,870	99.0	3,400,000	101.9
Others	15,622,140	4,375,024	17.6	24,850,520	568.0
Sub-Total	40,540,700	35,221,273	86.9	68,971,790	195.8
TOTAL REVENUES	89,109,388	79,418,779	89.1	129,425,180	163.0
EXPENDITURES					
Civic	12,334,600	16,513,903	133.9	23,024,000	139.4
L A Personnel	27,498,427	26,436,370	96.1	30,038,848	113.6
L A Operations	17,697,953	19,023,000	107.5	23,459,530	123.3
L A Maintenance	2,260,000	2,565,659	113.5	3,365,000	131.2
TOTAL Recurrent Expenditures	59,790,980	64,538,932	107.9	79,887,378	123.8
RECURRENT SURPLUS/DEFICITS	29,318,408	14,879,847	50.8	49,537,802	332.9
CAPITAL EXPENDITURES	0	18,940,244	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	29,318,408	-4,060,397.0		49,537,802	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	29,318,408	-4,060,397		49,537,802	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
100	Locational Development	8,637,671	46
365	Rehabilitation of heavy Vehicles	2,796,123	15
350	Hire Purchase Lorry	1,824,000	10
		5,682,450	30
	TOTAL	18,940,244	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	25.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	86.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	107.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 667 Nyeri Municipal Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: NYERI**

(Values in KShs)

Mayor: James K. Ndeng'era		Treasure J. N. Ndichu		Clerk: R. K. Gikuhi	
No. of Employees:	451	No. of Councillors:	20	Business Permit Schedule:	10
Total Yearly Salaries:	48,939,191	Total Civic Costs:	7,810,735	Business Permit Base Value	500
Average/Employee:	108,513	Average/Councillor:	390,537		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,973,145	20,973,145	100.00	26,390,878	125.8
Road Maintenance Levy Fund (RMLF)	0	10,967,735	0.0	9,700,000	88.4
Sub-Total	20,973,145	31,940,880	152.3	36,090,878	113.0
Local Revenues					
CILOR	4,500,000	5,617,550	124.8	4,595,055	81.8
Property Rates	9,728,605	11,428,904	117.5	10,349,945	90.6
Single Business Permit	13,500,000	17,741,184	131.4	15,070,000	84.9
Market Fees	7,757,000	11,527,918	148.6	6,579,000	57.1
Others	37,969,000	15,201,453	37.4	40,631,514	267.3
Sub-Total	73,454,605	61,517,009	83.7	77,225,514	125.5
TOTAL REVENUES	94,427,750	93,457,889	99.0	113,316,392	121.2
EXPENDITURES					
Civic	6,801,623	7,810,735	114.8	5,074,900	65.0
L A Personnel	41,175,347	48,939,191	118.9	52,368,274	107.0
L A Operations	25,156,029	20,048,388	79.7	16,015,427	79.9
L A Maintenance	2,509,060	3,325,515	132.5	3,631,820	109.2
TOTAL Recurrent Expenditures	75,642,059	80,123,829	105.9	77,090,421	96.2
RECURRENT SURPLUS/DEFICITS	18,785,691	13,334,060	71.0	36,225,971	271.7
CAPITAL EXPENDITURES	6,310,200	18,162,661	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	12,475,491	-4,828,601.0		36,225,971	
DEBT RESOLUTION REPAYMENTS	11,511,910	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	963,581	-4,828,601		36,225,971	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Grading & Murraming	7,501,021	41
320	Machinery Spare Parts	4,645,407	26
405	Road Repair	3,439,671	19
		2,576,562	14
	TOTAL	18,162,661	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	Secondary school impovement - Kiganjo	117,000	9
900	Water provision - Kirichu	109,200	9
900	Water provision - Ngonde	78,000	6
	All Other Projects	942,800	76
	TOTAL	1,247,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	83.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	105.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	287.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 671 Nzoia County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2004/2005** | **District: TRANS NZOIA**

(Values in KShs)

Mayor: Cllr. Christopher Makhoha		Treasure Gideon Sarum		Clerk: Elizabeth Nyongesa	
No. of Employees:	91	No. of Councillors:	34	Business Permit Schedule: 3	
Total Yearly Salaries:	12,512,610	Total Civic Costs:	9,403,902	Business Permit Base Value	150
Average/Employee:	137,501	Average/Councillor:	276,585		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	42,461,861	42,461,861	100.00	52,702,326	124.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	42,461,861	42,461,861	100.0	52,702,326	124.1
Local Revenues					
CILOR	0	0	0.0	720,000	0.0
Property Rates	4,700,000	384,540	8.2	2,390,000	621.5
Single Business Permit	6,800,000	8,531,080	125.5	6,100,000	71.5
Market Fees	2,380,000	1,426,056	59.9	2,350,400	164.8
Others	15,556,800	2,243,650	15.4	14,571,200	649.4
Sub-Total	29,436,800	12,585,326	42.8	26,131,600	207.6
TOTAL REVENUES	71,898,661	55,047,187	76.6	78,833,926	143.2
EXPENDITURES					
Civic	11,582,200	9,403,902	81.2	10,615,200	112.9
L A Personnel	17,970,273	12,512,610	69.6	20,560,119	164.3
L A Operations	12,958,000	10,717,519	82.7	17,459,200	162.9
L A Maintenance	4,151,400	3,070,952	74.0	4,321,600	140.7
TOTAL Recurrent Expenditures	46,661,873	35,704,983	76.5	52,956,119	148.3
RECURRENT SURPLUS/DEFICITS	25,236,788	19,342,204	76.6	25,877,807	133.8
CAPITAL EXPENDITURES	23,359,700	18,448,850	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,877,088	893,354.0	47.6	25,877,807	2,896.7
DEBT RESOLUTION REPAYMENTS	1,700,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	177,088	893,354	504.5	25,877,807	2,896.7

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
500	Construction of Schools	6,750,000	37
360	Purchase of Vehicle	3,748,370	20
245	Construction of Dispensary	2,860,000	16
		5,090,480	28
	TOTAL	18,448,850	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	42.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	79.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 676 Ogembo Town Council

Province: NYANZA **Summary Profile Fiscal Year 2004/2005** **District: GUCHA**

(Values in KShs)

Mayor; Cllr. David L. Nyang'au		Treasure C. M. Andiman		Clerk: A. O. Mokomba	
No. of Employees:	23	No. of Councillors:	9	Business Permit Schedule:	
Total Yearly Salaries:	4,884,103	Total Civic Costs:	1,789,500	Business Permit Base Value	0
Average/Employee:	212,352	Average/Councillor:	198,833		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,970,809	5,970,809	100.00	7,107,860	119.0
Road Maintenance Levy Fund (RMLF)	850,000	0	0.0	1,000,000	0.0
Sub-Total	6,820,809	5,970,809	87.5	8,107,860	135.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,212,273	1,790,777	147.7	1,700,000	94.9
Market Fees	574,115	492,800	85.8	514,000	104.3
Others	1,990,505	974,445	57.3	1,700,000	174.5
Sub-Total	3,776,893	3,258,022	86.3	3,914,000	120.1
TOTAL REVENUES	10,597,702	9,228,831	87.1	12,021,860	130.3
EXPENDITURES					
Civic	1,688,000	1,789,500	106.0	1,744,000	97.5
L A Personnel	4,397,115	4,884,103	111.1	5,385,392	110.3
L A Operations	1,105,000	2,596,565	235.0	1,220,000	47.0
L A Maintenance	1,100,000	104,692	9.5	180,000	171.9
TOTAL Recurrent Expenditures	8,290,115	9,374,860	113.1	8,529,392	91.0
RECURRENT SURPLUS/DEFICITS	2,307,587	-146,029		3,492,468	
CAPITAL EXPENDITURES	1,200,000	1,944,100	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,107,587	-2,090,129.0		3,492,468	
DEBT RESOLUTION REPAYMENTS	1,443,371	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-335,784	-2,090,129	622.5	3,492,468	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
800	Purchase of land for Bus Park	1,300,000	67
405	Maintenance of Roads	644,100	33
		0	0
		0	0
	TOTAL	1,944,100	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	16.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	86.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	113.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	162.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 681 Ol'Kalou Town Council
Summary Profile Fiscal Year 2004/2005

(Values in KShs)

District: NYANDARUA

Mayor: Cllr. Peter N. Gathika		Treasure P. M. Gakunu		Clerk: P. N. Wainaina	
No. of Employees:	108	No. of Councillors:	9	Business Permit Schedule:	10
Total Yearly Salaries:	5,839,885	Total Civic Costs:	2,131,376	Business Permit Base Value	500
Average/Employee:	54,073	Average/Councillor:	236,820		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,119,269	9,119,269	100.00	11,201,732	122.8
Road Maintenance Levy Fund (RMLF)	0	644,100	0.0	0	0.0
Sub-Total	9,119,269	9,763,369	107.1	11,201,732	114.7
Local Revenues					
CILOR	2,491,450	749,611	30.1	2,491,450	332.4
Property Rates	1,771,382	848,623	47.9	1,893,380	223.1
Single Business Permit	2,468,315	3,864,418	156.6	3,139,567	81.2
Market Fees	428,601	721,255	168.3	490,000	67.9
Others	5,587,291	3,381,084	58.7	5,758,200	170.3
Sub-Total	12,747,039	9,564,991	75.0	13,772,597	144.0
TOTAL REVENUES	21,866,308	19,328,360	88.4	24,974,329	129.2
EXPENDITURES					
Civic	2,091,000	2,131,376	101.9	2,408,000	113.0
L A Personnel	11,455,486	5,839,885	51.0	10,940,553	187.3
L A Operations	3,021,146	5,790,814	191.7	6,485,715	112.0
L A Maintenance	1,600,600	1,062,600	66.4	1,297,000	122.1
TOTAL Recurrent Expenditures	18,168,232	14,824,675	81.6	21,131,268	142.5
RECURRENT SURPLUS/DEFICITS	3,698,076	4,503,685	121.8	3,843,061	85.3
CAPITAL EXPENDITURES	1,500,000	1,359,513	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,198,076	3,144,172.0	143.0	3,843,061	122.2
DEBT RESOLUTION REPAYMENTS	2,188,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	10,076	3,144,172	31,204.6	3,843,061	122.2

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
245	GICHUNGO DISPENSARY	145,995	11
905	RURII WATER TANK (TANK & PIPING)	129,310	10
405	ROADS& BRIDGES - RURII WARD	114,373	8
		969,835	71
	TOTAL	1,359,513	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
905	RURII WATER PROJECT -TANK &PIPING	200,000	14
905	KIGANJO WATER PROJECT-TANK & PIPING	200,000	14
905	KAIMBAGA SELF HELP WATER PROJECT	200,000	14
	All Other Projects	840,000	58
	TOTAL	1,440,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	68.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	13.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	75.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	81.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	90.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 686 Olkejuado County Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: KAJIADO**

(Values in KShs)

Mayor: Cllr. Jullus Ole Ntayia		Treasure I. K. Chirchir		Clerk: E. L. Motonka	
No. of Employees	290	No of Councillors	64	Business Permit Schedule	9
Total Yearly Salaries	34,822,850	Total Civic Costs	20,285,155	Business Permit Base Value	400
Average/Employee	120,079	Average/Councillor	316,956		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	51,431,378	51,431,378	100.00	64,747,393	125 9
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0.0
Sub-Total	51,431,378	51,431,378	100 0	64,747,393	125.9
Local Revenues					
CILOR	2,027,235	740,377	36.5	2,027,235	273 8
Property Rates	12,400,000	9,571,585	77.2	6,614,762	69.1
Single Business Permit	13,932,000	11,801,400	84 7	11,200,000	94.9
Market Fees	8,900,000	4,846,389	54 5	6,100,000	125 9
Others	50,691,085	1,609,810	3 6	44,557,800	2,767.9
Sub-Total	87,950,320	28,569,561	32 5	70,499,797	246.8
TOTAL REVENUES	139,381,698	80,000,939	57 4	135,247,190	169.1
EXPENDITURES					
Civic	12,725,382	20,285,155	159 4	15,206,600	75 0
L A Personnel	44,302,444	34,822,850	78 6	39,764,232	114 2
L A Operations	32,296,764	14,420,592	44 7	19,262,000	133 6
L A Maintenance	5,850,000	3,378,464	57 8	4,890,000	144.7
TOTAL Recurrent Expenditures	95,174,590	72,907,061	76.6	79,122,832	108.5
RECURRENT SURPLUS/DEFICITS	44,207,108	7,093,878	16.0	56,124,358	791.2
CAPITAL EXPENDITURES	40,702,374	21,404,097	0 0	0	0.0
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	3,504,734	-14,310,219 0		56,124,358	
DEBT RESOLUTION REPAYMENTS	3,600,000	0	0 0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-95,266	-14,310,219	15,021.3	56,124,358	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	BURSARY	6,000,000	28
100	VALUATION ROLL	5,400,000	25
200	NGONG OFFICE	782,501	4
		9,221,596	43
	TOTAL	21,404,097	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	OLOOLAINYAMOK PIPELINE	800,000	6
900	METO PIPELINE	800,000	6
240	ESUKUTA(MILE 9) DISPENSARY	800,000	6
	All Other Projects	10,900,000	82
	TOTAL	13,300,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	42 0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	65 9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	27 8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	32 5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	76 6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	52 6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 691 Othaya Town Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: NYERI**

(Values in KShs)

Mayor: Cllr. Julius Bari		Treasure James K. Mbugua		Clerk: Njogu S. Gathata	
No. of Employees:	51	No. of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	5,769,761	Total Civic Costs:	1,665,994	Business Permit Base Value	500
Average/Employee:	113,133	Average/Councillor:	208,249		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	0	4,272,061	0.00	5,013,131	117.3
Road Maintenance Levy Fund (RMLF)	0	644,100	0.0	1,000,000	155.3
Sub-Total	0	4,916,161	0.0	6,013,131	122.3
Local Revenues					
CILOR	0	0	0.0	51,480	0.0
Property Rates	0	1,369,224	0.0	600,000	43.8
Single Business Permit	0	3,143,182	0.0	3,440,000	109.4
Market Fees	0	1,208,542	0.0	1,025,000	84.8
Others	0	2,124,994	58.9	3,605,000	169.6
Sub-Total	0	7,845,942	0.0	8,721,480	111.2
TOTAL REVENUES	0	12,762,103	0.0	14,734,611	115.5
EXPENDITURES					
Civic	1,742,000	1,665,994	95.6	1,962,000	117.8
L A Personnel	7,263,151	5,769,761	79.4	5,697,384	98.7
L A Operations	1,944,850	3,810,205	195.9	1,967,000	51.6
L A Maintenance	558,500	1,657,869	296.8	250,000	15.1
TOTAL Recurrent Expenditures	11,508,501	12,903,829	112.1	9,876,384	76.5
RECURRENT SURPLUS/DEFICITS	-11,508,501	-141,726	1.2	4,858,227	
CAPITAL EXPENDITURES	1,300,000	1,541,344	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-12,808,501	-1,683,070.0	13.1	4,858,227	
DEBT RESOLUTION REPAYMENTS	1,543,880	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-14,352,381	-1,683,070	11.7	4,858,227	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
605	Bus Park Toilet	450,000	29
405	Markets & roads	417,694	27
405	OTC 0037 - Gatugi Coffee F. road	159,160	10
		514,490	33
	TOTAL	1,541,344	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
320	Road Maintenance Equipment	800,000	62
605	Public toilet 2nd Town centre and stadium	300,000	23
505	Floor cementing classroom Kihugiru primary School	40,000	3
	All Other Projects	160,000	12
	TOTAL	1,300,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	70.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	0.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	112.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	118.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 696 Oyugis Town Council

Province: NYANZA **Summary Profile Fiscal Year 2004/2005** **District: RACHUONYO**

(Values in KShs)

Mayor: Cllr Tobias O. Misinjro		Treasure C. O. Omoro		Clerk: C. O. Jamba	
No of Employees	89	No of Councillors	12	Business Permit Schedule	
Total Yearly Salaries	9,207,639	Total Civic Costs	2,252,000	Business Permit Base Value	0
Average/Employee	103,457	Average/Councillor	187,667		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,052,473	8,052,473	100 00	9,796,856	121 7
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0 0	0	0 0
Sub-Total	8,052,473	9,052,473	112 4	9,796,856	108 2
Local Revenues					
CILOR	21,000	21,000	100 0	21,000	100 0
Property Rates	235,788	407,630	172 9	9,800	2 4
Single Business Permit	2,423,795	2,713,808	112 0	2,207,678	81 3
Market Fees	6,206,063	6,085,891	98 1	5,667,611	93 1
Others	5,094,911	2,778,968	43 8	6,338,662	228 1
Sub-Total	13,981,557	12,007,297	85 9	14,244,751	118 6
TOTAL REVENUES	22,034,030	21,059,770	95 6	24,041,607	114 2
EXPENDITURES					
Civic	2,602,000	2,252,000	86 5	1,092,000	48 5
L A Personnel	8,791,379	9,207,639	104 7	9,020,518	98 0
L A Operations	1,835,000	1,680,000	91 6	4,080,284	242 9
L A Maintenance	697,500	717,000	102 8	941,800	131 4
TOTAL Recurrent Expenditures	13,925,879	13,856,639	99 5	15,134,602	109 2
RECURRENT SURPLUS/DEFICITS	8,108,151	7,203,131	88.8	8,907,005	123.7
CAPITAL EXPENDITURES	6,000,000	4,488,979	0 0	0	0 0
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	2,108,151	2,714,152 0	128.7	8,907,005	328.2
DEBT RESOLUTION REPAYMENTS	1,000,000	0	0 0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	1,108,151	2,714,152	244.9	8,907,005	328.2

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	offices town council	2,788,979	62
900	motor vehicle	1,000,000	22
900	land open air market	700,000	16
		0	0
	TOTAL	4,488,979	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	Construction of town hall	4,200,000	60
360	Chairman's Car	1,200,000	17
260	Land (Open Air Market)	700,000	10
	All Other Projects	910,494	13
	TOTAL	7,010,494	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	57 2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	62 1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	16 3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	85 9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	99 5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	74 8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 701 Pokot County Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: WEST POKOT**

(Values in KShs)

Mayor: Jackson Kariwo		Treasure K. M. Tanui		Clerk: Joseph A. Tomitom	
No. of Employees:	40	No. of Councillors:	66	Business Permit Schedule: 9	
Total Yearly Salaries:	6,180,192	Total Civic Costs:	5,001,900	Business Permit Base Value	400
Average/Employee:	154,505	Average/Councillor:	75,786		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,901,576	21,901,576	100.00	5,264,385	24.0
Road Maintenance Levy Fund (RMLF)	0	4,512	0.0	0	0.0
Sub-Total	21,901,576	21,906,088	100.0	5,264,385	24.0
Local Revenues					
CILOR	3,500,000	301,653	8.6	0	0.0
Property Rates	182,045	147,000	80.7	0	0.0
Single Business Permit	923,248	1,428,975	154.8	1,884,165	131.9
Market Fees	280,677	264,180	94.1	659,124	249.5
Others	1,302,959	214,354	5.6	3,848,072	1,795.2
Sub-Total	6,188,929	2,356,162	38.1	6,391,361	271.3
TOTAL REVENUES	28,090,505	24,262,250	86.4	11,655,746	48.0
EXPENDITURES					
Civic	5,342,200	5,001,900	93.6	921,600	18.4
L A Personnel	6,199,299	6,180,192	99.7	4,367,823	70.7
L A Operations	5,825,000	2,819,339	48.4	2,098,500	74.4
L A Maintenance	1,562,000	234,703	15.0	1,171,800	499.3
TOTAL Recurrent Expenditures	18,928,499	14,236,134	75.2	8,559,723	60.1
RECURRENT SURPLUS/DEFICITS	9,162,006	10,026,116	109.4	3,096,023	30.9
CAPITAL EXPENDITURES	6,570,473	1,638,350	0.0	0	0.0
LOAN REPAYMENTS	2,859,050	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,450,583	8,387,766.0	153.9	3,096,023	36.9
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	5,450,583	8,387,766	153.9	3,096,023	36.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Feeder Roads	433,210	26
405	Road Grading	300,000	18
405	Foot Bridge	235,000	14
		670,140	41
	TOTAL	1,638,350	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	40.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	35.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	38.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	75.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	24.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 706 Port Victoria Town Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: BUSIA**

(Values in KShs)

Mayor: Cllr. Batholomew Tabu Were		Treasure Joseph J. Ochumbo		Clerk: Patrick W. Kamwessar	
No. of Employees:	39	No. of Councillors:	8	Business Permit Schedule.	
Total Yearly Salaries:	3,050,978	Total Civic Costs:	921,600	Business Permit Base Value	0
Average/Employee:	78,230	Average/Councillor:	115,200		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,456,134	4,456,134	100.00	5,264,385	118.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,456,134	4,456,134	100.0	5,264,385	118.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	628,055	592,150	94.3	1,884,165	318.2
Market Fees	219,708	399,440	181.8	659,124	165.0
Others	1,588,131	45,300	1.2	3,848,072	8,494.6
Sub-Total	2,435,894	1,036,890	42.6	6,391,361	616.4
TOTAL REVENUES	6,892,028	5,493,024	79.7	11,655,746	212.2
EXPENDITURES					
Civic	1,472,000	921,600	62.6	921,600	100.0
L A Personnel	4,370,069	3,050,978	69.8	4,367,823	143.2
L A Operations	2,098,500	666,000	31.7	2,098,500	315.1
L A Maintenance	739,400	51,000	6.9	1,171,800	2,297.6
TOTAL Recurrent Expenditures	8,679,969	4,689,578	54.0	8,559,723	182.5
RECURRENT SURPLUS/DEFICITS	-1,787,941	803,446		3,096,023	385.3
CAPITAL EXPENDITURES	3,427,000	827,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-5,214,941	-23,554.0	0.5	3,096,023	
DEBT RESOLUTION REPAYMENTS	1,665,580	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-6,880,521	-23,554	0.3	3,096,023	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	GRADING OF ROADS	400,000	48
235	ELECTRIFICATION OF TOWN HALL OFFICES	177,000	21
205	RENTAL OFFICES	150,000	18
		100,000	12
	TOTAL	827,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
260	MARKET CONSTRCTION AT TOWN CENTRE	1,257,430	45
350	PURCHASE OF WASTE DISPOSABL TRUCK	606,124	22
405	GRADING OF ROADS IN WARDS	300,000	11
	All Other Projects	627,000	22
	TOTAL	2,790,554	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	64 1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio.	19.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio.	42.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	54.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	24.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 711 Rachuonyo County Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: RACHUONYO**

(Values in KShs)

Mayor: Cllr. John O. Opiyo		Treasure Raphael Ochora		Clerk: Richard O. Obudo	
No. of Employees:	145	No. of Councillors:	36	Business Permit Schedule: 10	
Total Yearly Salaries:	9,239,764	Total Civic Costs:	3,144,732	Business Permit Base Value	500
Average/Employee:	63,723	Average/Councillor:	87,354		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,328,947	20,328,947	100.00	25,035,896	123.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,328,947	20,328,947	100.0	25,035,896	123.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,289,455	1,906,940	83.3	2,322,255	121.8
Market Fees	2,786,500	2,622,270	94.1	2,900,843	110.6
Others	2,768,900	426,298	14.7	2,896,015	679.3
Sub-Total	7,844,855	4,955,508	63.2	8,119,113	163.8
TOTAL REVENUES	28,173,802	25,284,455	89.7	33,155,009	131.1
EXPENDITURES					
Civic	3,552,000	3,144,732	88.5	3,160,000	100.5
L A Personnel	12,091,320	9,239,764	76.4	11,120,279	120.4
L A Operations	2,964,000	8,489,747	286.4	2,430,000	28.6
L A Maintenance	930,000	558,682	60.1	490,000	87.7
TOTAL Recurrent Expenditures	19,537,320	21,432,925	109.7	17,200,279	80.3
RECURRENT SURPLUS/DEFICITS	8,636,482	3,851,530	44.6	15,954,730	414.2
CAPITAL EXPENDITURES	5,200,000	2,943,951	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,436,482	907,579.0	26.4	15,954,730	1,757.9
DEBT RESOLUTION REPAYMENTS	3,279,516	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	156,966	907,579	578.2	15,954,730	1,757.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF MOTOR VEHICLE	1,359,000	46
200	CONSTRUCTION OF OFFICE	1,088,650	37
900	CONSTRUCTION OF LATRINES	323,861	11
		172,440	6
	TOTAL	2,943,951	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF VEHICLE	1,600,000	31
200	OFFICE EXPANSION	1,000,000	19
999	LAND FOR MARKETS AND FENCING	700,000	13
	All Other Projects	1,900,000	37
	TOTAL	5,200,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	21.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	63.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	109.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	56.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 716 Rongo Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: MIGORI**

(Values in KShs)

Mayor: Cllr. Ogola Orina		Treasure Shem O. Okumu		Clerk: Shem N. Ombura	
No. of Employees:	61	No. of Councillors.	10	Business Permit Schedule. 7	
Total Yearly Salaries.	7,307,926	Total Civic Costs	1,273,171	Business Permit Base Value	300
Average/Employee:	119,802	Average/Councillor	127,317		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,370,817	8,370,871	100 00	10,160,757	121.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,370,817	8,370,871	100.0	10,160,757	121.4
Local Revenues					
CILOR	0	0	0.0	0	0 0
Property Rates	0	68,327	0.0	100,000	146.4
Single Business Permit	2,580,000	2,078,355	80 6	2,095,000	100.8
Market Fees	3,900,000	3,570,820	91 6	2,620,000	73.4
Others	8,780,000	89,950	1 3	6,960,000	7,737 6
Sub-Total	15,260,000	5,807,452	38.1	11,775,000	202 8
TOTAL REVENUES	23,630,817	14,178,323	60.0	21,935,757	154 7
EXPENDITURES					
Civic	1,808,000	1,273,171	70.4	1,678,000	131.8
L A Personnel	9,707,044	7,307,926	75.3	8,964,521	122 7
L A Operations	3,532,125	3,107,086	88 0	3,349,000	107 8
L A Maintenance	3,069,720	3,339,189	108 8	2,635,000	78 9
TOTAL Recurrent Expenditures	18,116,889	15,027,372	82 9	16,626,521	110 6
RECURRENT SURPLUS/DEFICITS	5,513,928	-849,049		5,309,236	
CAPITAL EXPENDITURES	2,477,758	1,466,154	0 0	0	0.0
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	3,036,170	-2,315,203.0		5,309,236	
DEBT RESOLUTION REPAYMENTS	3,024,399	0	0.0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	11,771	-2,315,203		5,309,236	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
505	and Nyakwere Primary schools.	314,342	21
500	and Okumba Day Sec. School.	297,552	20
500	Kamgundho Sec. School.	296,050	20
		558,210	38
	TOTAL	1,466,154	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Motor vehicle purchase	1,000,000	40
500	Construction of a classroom Nyaburu Primary School	295,552	12
505	Supply of desks to primary schools	295,552	12
	All Other Projects	886,656	36
	TOTAL	2,477,760	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	55 9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	24 7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio.	8 5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	38 1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	82 9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	59 2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 721 Ruiru Municipal Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: THIKA**

(Values in KShs)

Mayor: Cllr. Geoffrey Kaarah		Treasure J. K. Kiruthi		Clerk: G. M. Mwangi	
No. of Employees:	188	No. of Councillors.	12	Business Permit Schedule: 13	
Total Yearly Salaries:	14,740,098	Total Civic Costs:	4,169,294	Business Permit Base Value	850
Average/Employee:	78,405	Average/Councillor:	347,441		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	29,660,086	29,660,087	100.00	37,632,922	126.9
Road Maintenance Levy Fund (RMLF)	0	2,466,817	0.0	1,500,000	60.8
Sub-Total	29,660,086	32,126,904	108.3	39,132,922	121 8
Local Revenues					
CILOR	515,988	383,534	74.3	515,988	134.5
Property Rates	3,486,737	3,384,200	97.1	4,292,000	126.8
Single Business Permit	11,473,935	12,347,945	107.6	13,020,000	105.4
Market Fees	5,449,255	2,372,310	43.5	2,700,000	113.8
Others	9,899,675	8,157,977	69.6	11,712,940	143.6
Sub-Total	30,825,590	26,645,966	86.4	32,240,928	121.0
TOTAL REVENUES	60,485,676	58,772,870	97.2	71,373,850	121 4
EXPENDITURES					
Civic	6,781,000	4,169,294	61 5	7,645,000	183.4
L A Personnel	17,029,612	14,740,098	86 6	17,409,093	118.1
L A Operations	13,512,000	18,248,198	135.1	16,045,200	87.9
L A Maintenance	2,585,000	1,058,429	40 9	4,680,000	442 2
TOTAL Recurrent Expenditures	39,907,612	38,216,019	95.8	45,779,293	119.8
RECURRENT SURPLUS/DEFICITS	20,578,064	20,556,851	99.9	25,594,557	124.5
CAPITAL EXPENDITURES	17,690,355	9,274,796	0 0	0	0.0
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	2,887,709	11,282,055.0	390.7	25,594,557	226.9
DEBT RESOLUTION REPAYMENTS	900,000	0	0.0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	1,987,709	11,282,055	567.6	25,594,557	226.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	OPENING OF ROADS	4,755,358	51
350	VEHICLE KAR 589 L	1,419,033	15
999	WARD DEVELOPMENT	932,954	10
		2,167,451	23
	TOTAL	9,274,796	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
900	WATER	15,970,355	94
900	EDUCATION	1,000,000	6
		0	0
	All Other Projects	0	0
	TOTAL	16,970,355	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	41.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	49 7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	10 9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	86.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	95.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Perfoqmance Ratio	52 4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 726 Rumuruti Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: LAIKIPIA**

(Values in KShs)

Mayor: Cllr. Solomon Kiguru Njuguna		Treasure Peter C. Kariuki		Clerk: Wilson K. Chebii	
No. of Employees:	27	No. of Councillors:	8	Business Permit Schedule	10
Total Yearly Salaries:	3,847,044	Total Civic Costs:	1,081,296	Business Permit Base Value	500
Average/Employee.	142,483	Average/Councillor:	135,162		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,160,878	5,160,878	100.00	6,125,802	118.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,160,878	5,160,878	100.0	6,125,802	118.7
Local Revenues					
CILOR	611,134	121,096	19.8	611,134	504.7
Property Rates	532,057	334,223	62.8	203,153	60.8
Single Business Permit	1,051,146	944,665	89.9	935,585	99.0
Market Fees	482,877	490,195	101.5	662,567	135.2
Others	4,397,741	719,400	17.2	4,190,294	582.5
Sub-Total	7,074,955	2,609,579	36.9	6,602,733	253 0
TOTAL REVENUES	12,235,833	7,770,457	63.5	12,728,535	163.8
EXPENDITURES					
Civic	969,500	1,081,296	111.5	1,403,000	129.8
L A Personnel	5,789,161	3,847,044	66.5	5,983,995	155.5
L A Operations	3,092,020	3,021,625	97.7	2,128,000	70.4
L A Maintenance	184,000	404,062	219.6	92,000	22.8
TOTAL Recurrent Expenditures	10,034,681	8,354,027	83.3	9,606,995	115.0
RECURRENT SURPLUS/DEFICITS	2,201,152	-583,570		3,121,540	
CAPITAL EXPENDITURES	1,670,000	512,000	0.0	0	0.0
LOAN REPAYMENTS	7,740	0	0.0	0	0.0
NET SURPLUS/DEFICITS	538,892	-1,095,570.0		3,121,540	
DEBT RESOLUTION REPAYMENTS	1,225,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-686,108	-1,095,570	159.7	3,121,540	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	AFRICAN LOC.INF. SET.UPGRADING	218,000	43
265	AUTION YARD IMPROVEMENT	126,000	25
505	MATHANJI PR. SCHOOL	100,000	20
		68,000	13
	TOTAL	512,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
500	School Construction	130,000	14
405	Roads Rehabilitation	100,000	10
245	Health Infrastructure	100,000	10
	All Other Projects	630,000	66
	TOTAL	960,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	57.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	27.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	12.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	36.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	83.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	30.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 731 Runyenjes Municipal Council

Province: EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: EMBU**

(Values in KShs)

Mayor:		Treasure		Clerk:	
No. of Employees:	41	No. of Councillors:	12	Business Permit Schedule:	10
Total Yearly Salaries:	6,436,603	Total Civic Costs:	1,130,639	Business Permit Base Value	500
Average/Employee:	156,990	Average/Councillor:	94,220		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,367,862	6,697,261	105.17	8,014,908	119.7
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,000,000	100.0
Sub-Total	6,367,862	7,697,261	120.9	9,014,908	117.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	998,780	27,225	2.7	0	0.0
Single Business Permit	3,409,432	3,872,260	113.6	2,217,902	57.3
Market Fees	1,700,000	468,025	27.5	490,000	104.7
Others	10,193,662	2,323,648	31.6	7,357,161	316.6
Sub-Total	16,301,874	6,691,158	41.0	10,065,063	150.4
TOTAL REVENUES	22,669,736	14,388,419	63.5	19,079,971	132.6
EXPENDITURES					
Civic	1,626,622	1,130,639	69.5	993,600	87.9
L A Personnel	8,198,212	6,436,603	78.5	9,703,537	150.8
L A Operations	3,042,771	5,010,870	164.7	3,265,352	65.2
L A Maintenance	3,290,769	1,770,278	53.8	3,581,000	202.3
TOTAL Recurrent Expenditures	16,158,374	14,348,390	88.8	17,543,489	122.3
RECURRENT SURPLUS/DEFICITS	6,511,362	40,029	0.6	1,536,482	3,838.4
CAPITAL EXPENDITURES	2,971,562	2,292,279	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,539,800	-2,252,250.0		1,536,482	
DEBT RESOLUTION REPAYMENTS	3,396,300	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	143,500	-2,252,250		1,536,482	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Road Maintenance	500,000	22
240	Kigaa Dispensary	300,000	13
240	Gtare Dispensary	300,000	13
		1,192,279	52
	TOTAL	2,292,279	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
905	WATER REHABILITATION INFRASTRUCTURE	1,500,000	50
405	ROADS REHABILITATION	1,471,562	50
		0	0
	All Other Projects	0	0
	TOTAL	2,971,562	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	38.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	41.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	88.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	77.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

L A CODE: 736 Sagana Town Council
Summary Profile Fiscal Year 2004/2005
(Values in KShs)

District: KIRINYAGA

Mayor: William Kiama		Treasure Charles Ngan'ga		Clerk: Maina Njoroge	
No. of Employees:	64	No of Councillors:	8	Business Permit Schedule	10
Total Yearly Salaries:	7,266,849	Total Civic Costs:	2,402,000	Business Permit Base Value	500
Average/Employee:	113,545	Average/Councillor	300,250		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,102,963	4,102,962	100 00	4,789,161	116 7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0 0
Sub-Total	4,102,963	4,102,962	100.0	4,789,161	116 7
Local Revenues					
CILOR	50,000	0	0 0	50,000	0 0
Property Rates	180,000	35,110	19 5	255,000	726 3
Single Business Permit	2,500,000	1,683,350	67 3	1,605,000	95 3
Market Fees	1,544,322	1,889,766	122 4	700,000	37.0
Others	2,104,000	1,097,490	25.7	4,267,000	388.8
Sub-Total	6,378,322	4,705,716	73.8	6,877,000	146 1
TOTAL REVENUES	10,481,285	8,808,678	84 0	11,666,161	132 4
EXPENDITURES					
Civic	2,402,000	2,402,000	100.0	1,706,000	71.0
L A Personnel	6,361,669	7,266,849	114.2	7,033,834	96 8
L A Operations	2,073,000	2,073,000	100 0	2,673,000	128 9
L A Maintenance	595,000	595,000	100 0	720,000	121 0
TOTAL Recurrent Expenditures	11,431,669	12,336,849	107.9	12,132,834	98 3
RECURRENT SURPLUS/DEFICITS	-950,384	-3,528,171	371.2	-466,673	13.2
CAPITAL EXPENDITURES	1,200,000	1,200,000	0 0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-2,150,384	-4,728,171.0	219.9	-466,673	9.9
DEBT RESOLUTION REPAYMENTS	1,100,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-3,250,384	-4,728,171	145.5	-466,673	9.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
260	BUS PARK/OPEN AIR MARKET	1,200,000	100
		0	0
		0	0
		0	0
	TOTAL	1,200,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
260	BUS PARK/ OPEN AIR MARKET	1,200,000	100
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	1,200,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	69 4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	24.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	19.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	73 8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	107.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 741 Samburu County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2004/2005** | **District: SAMBURU**

(Values in KShs)

Mayor: Cllr. Fabiano Lolosoli		Treasure Joseph Lemarkai		Clerk: James Lenanyarra	
No of Employees	194	No of Councillors	45	Business Permit Schedule. 8	
Total Yearly Salaries	39,055,551	Total Civic Costs:	15,713,226	Business Permit Base Value	350
Average/Employee	201,317	Average/Councillor.	349,183		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,862,820	15,862,820	100 00	19,670,020	124.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,862,820	15,862,820	100 0	19,670,020	124 0
Local Revenues					
CILOR	8,125,140	9,845,463	121.2	8,125,140	82.5
Property Rates	0	0	0 0	0	0.0
Single Business Permit	1,160,000	1,067,675	92.0	1,220,000	114.3
Market Fees	567,720	506,760	89.3	510,000	100.6
Others	89,819,683	262,600	0.3	87,412,300	33,287.2
Sub-Total	99,672,543	11,682,498	11.7	97,267,440	832.6
TOTAL REVENUES	115,535,363	27,545,318	23.8	116,937,460	424.5
EXPENDITURES					
Civic	11,978,060	15,713,226	131.2	12,539,488	79.8
L A Personnel	41,477,100	39,055,551	94.2	43,732,203	112.0
L A Operations	36,556,820	30,184,364	82.6	22,212,000	73.6
L A Maintenance	11,070,208	7,378,824	66.7	16,860,095	228.5
TOTAL Recurrent Expenditures	101,082,188	92,331,965	91.3	95,343,786	103.3
RECURRENT SURPLUS/DEFICITS	14,453,175	-64,786,647		21,593,674	
CAPITAL EXPENDITURES	12,862,820	9,000,000	0 0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,590,355	-73,786,647.0		21,593,674	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,590,355	-73,786,647		21,593,674	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	COMPLETION OF AIRSTRIP	3,000,000	33
500	THREE CLASSROOMS-NYIRO SEC.	2,000,000	22
500	GIRLS DORMITORY- UASO	1,000,000	11
		3,000,000	33
	TOTAL	9,000,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	46 9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	67 6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	17.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	11 7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	91.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	70 0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 746 Siaya County Council

Province: NYANZA **Summary Profile Fiscal Year 2004/2005** **District: SIAYA**

(Values in KShs)

Mayor:		Treasure		Clerk:	
No. of Employees:	188	No. of Councillors:	30	Business Permit Schedule	8
Total Yearly Salaries:	9,621,609	Total Civic Costs:	4,368,813	Business Permit Base Value	350
Average/Employee:	51,179	Average/Councillor:	145,627		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	29,399,514	29,399,514	100.00	36,374,393	123.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	29,399,514	29,399,514	100.0	36,374,393	123.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,894,291	3,349,891	115.7	3,800,000	113.4
Market Fees	4,716,233	4,539,346	96.2	3,800,350	83.7
Others	4,117,261	2,309,589	55 0	4,200,088	181.9
Sub-Total	11,727,785	10,198,826	87.0	11,800,438	115.7
TOTAL REVENUES	41,127,299	39,598,340	96.3	48,174,831	121.7
EXPENDITURES					
Civic	4,255,844	4,368,813	102.7	4,368,813	100.0
L A Personnel	8,293,600	9,621,609	116.0	10,444,319	108.6
L A Operations	7,900,600	7,900,600	100.0	10,405,000	131.7
L A Maintenance	2,020,000	1,820,000	90.1	2,420,000	133.0
TOTAL Recurrent Expenditures	22,470,044	23,711,022	105.5	27,638,132	116.6
RECURRENT SURPLUS/DEFICITS	18,657,255	15,887,318	85.2	20,536,699	129.3
CAPITAL EXPENDITURES	11,550,000	6,136,165	0.0	0	0.0
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	7,107,255	9,751,153.0	137.2	20,536,699	210.6
DEBT RESOLUTION REPAYMENTS	4,370,588	0	0.0	0	0 0
UNCOMMITED SURPLUS/DEFICITS	2,736,667	9,751,153	356.3	20,536,699	210.6

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	BURSARY FUND	1,086,230	18
505	Simenya Secondary school	376,396	6
245	Rwambwa Health Centre	308,120	5
		4,365,419	71
	TOTAL	6,136,165	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	PURCHASE OF MOTOR VEHICLE	1,500,000	31
999	BUSARY FUND	700,000	14
999	E.C.D.E.C	500,000	10
	All Other Projects	2,200,000	45
	TOTAL	4,900,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	36.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	32.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	87 0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	105 5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	53 1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 751 Siaya Municipal Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: SIAYA**

(Values in KShs)

Mayor: Maurice G. Okeya		Treasure Maurice O. Okere		Clerk: Benjamin M. Orwa	
No. of Employees:	81	No. of Councillors:	8	Business Permit Schedule: 8	
Total Yearly Salaries:	9,343,337	Total Civic Costs:	1,578,000	Business Permit Base Value	350
Average/Employee:	115,350	Average/Councillor:	197,250		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,231,792	8,231,792	100.00	10,076,020	122.4
Road Maintenance Levy Fund (RMLF)	0	1,500,000	0.0	1,500,000	100.0
Sub-Total	8,231,792	9,731,792	118.2	11,576,020	119.0
Local Revenues					
CILOR	370,194	88,795	24.0	370,140	416.8
Property Rates	4,947,242	1,658,262	33.5	2,133,000	128.6
Single Business Permit	3,000,000	2,530,162	84.3	2,510,000	99.2
Market Fees	2,810,000	2,575,307	91.6	2,600,000	101.0
Others	1,582,000	896,886	43.8	2,047,000	228.2
Sub-Total	12,709,436	7,749,412	61.0	9,660,140	124.7
TOTAL REVENUES	20,941,228	17,481,204	83.5	21,236,160	121.5
EXPENDITURES					
Civic	1,755,000	1,578,000	89.9	1,561,000	98.9
L A Personnel	10,642,528	9,343,337	87.8	8,322,519	89.1
L A Operations	1,799,400	2,319,000	128.9	1,691,500	72.9
L A Maintenance	143,800	1,643,800	1,143.1	169,600	10.3
TOTAL Recurrent Expenditures	14,340,728	14,884,137	103.8	11,744,619	78.9
RECURRENT SURPLUS/DEFICITS	6,600,500	2,597,067	39.3	9,491,541	365.5
CAPITAL EXPENDITURES	4,555,000	3,962,838	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,045,500	-1,365,771.0		9,491,541	
DEBT RESOLUTION REPAYMENTS	2,000,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	45,500	-1,365,771		9,491,541	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	COUNCIL PREMISES CONSTRUCTION	1,687,635	43
350	PURCHASE OF VEHICLE	1,555,150	39
505	SCHOOL REHABILITATION	691,188	17
		28,865	1
	TOTAL	3,962,838	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	46.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	61.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	103.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	87.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 756 Sirisia Town Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: BUNGOMA**

(Values in KShs)

Mayor:		Treasure Robert L. Mauka		Clerk: George W. Maruti	
No. of Employees	22	No of Councillors	8	Business Permit Schedule.	
Total Yearly Salaries	1,225,930	Total Civic Costs	858,800	Business Permit Base Value	0
Average/Employee.	55,724	Average/Councillor:	107,350		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,595,374	3,595,374	100.00	4,128,834	114.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,595,374	3,595,374	100.0	4,128,834	114.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	259,000	310,370	119.8	52,200	16.8
Market Fees	155,200	116,796	75 3	0	0.0
Others	634,950	0	0.0	841,775	0.0
Sub-Total	1,049,150	427,166	40.7	893,975	209.3
TOTAL REVENUES	4,644,524	4,022,540	86 6	5,022,809	124.9
EXPENDITURES					
Civic	985,600	858,800	87.1	902,600	105.1
L A Personnel	1,296,970	1,225,930	94.5	1,303,029	106.3
L A Operations	614,700	468,154	76 2	736,384	157.3
L A Maintenance	216,000	66,392	30.7	171,000	257.6
TOTAL Recurrent Expenditures	3,113,270	2,619,276	84.1	3,113,013	118.9
RECURRENT SURPLUS/DEFICITS	1,531,254	1,403,264	91.6	1,909,796	136.1
CAPITAL EXPENDITURES	1,119,083	1,119,083	0 0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	412,171	284,181.0	68.9	1,909,796	672.0
DEBT RESOLUTION REPAYMENTS	400,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	12,171	284,181	2,334.9	1,909,796	672.0

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
900	Water Sanitation Infrastructure construction	1,069,083	96
100	Environmental Management	50,000	4
		0	0
		0	0
	TOTAL	1,119,083	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	53.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	25.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	32.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio.	40 7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	84.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 761 Sotik Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2004/2005** **District: BOMET**

(Values in KShs)

Mayor: Cllr. Dennis Busienei		Treasure H. K. Nge'no		Clerk: J. M. Odundoh	
No. of Employees:	47	No. of Councillors:	9	Business Permit Schedule:	
Total Yearly Salaries:	6,099,341	Total Civic Costs:	1,260,337	Business Permit Base Value	0
Average/Employee:	129,773	Average/Councillor:	140,037		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,683,668	3,683,668	100.00	4,255,134	115.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,683,668	3,683,668	100.0	4,255,134	115.5
Local Revenues					
CILOR	135,420	0	0.0	135,420	0.0
Property Rates	0	0	0.0	719,938	0.0
Single Business Permit	0	2,409,975	0.0	1,348,118	55.9
Market Fees	0	2,598,225	0.0	1,110,989	42.8
Others	0	1,497,760	40.8	3,671,868	245.2
Sub-Total	135,420	6,505,960	4,804.3	6,986,333	107.4
TOTAL REVENUES	3,819,088	10,189,628	266.8	11,241,467	110.3
EXPENDITURES					
Civic	1,790,000	1,260,337	70.4	1,620,000	128.5
L A Personnel	6,756,519	6,099,341	90.3	8,433,709	138.3
L A Operations	2,694,400	4,117,877	152.8	3,200,000	77.7
L A Maintenance	1,011,980	820,000	81.0	3,090,000	376.8
TOTAL Recurrent Expenditures	12,252,899	12,297,555	100.4	16,343,709	132.9
RECURRENT SURPLUS/DEFICITS	-8,433,811	-2,107,927	25.0	-5,102,242	242.1
CAPITAL EXPENDITURES	1,299,481	650,000	0.0	0	0.0
LOAN REPAYMENTS	78,731	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-9,654,561	-2,757,927.0	28.6	-5,102,242	185.0
DEBT RESOLUTION REPAYMENTS	3,056,812	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-12,711,373	-2,757,927	21.7	-5,102,242	185.0

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
210	Rehabilitation of sewarage lines	100,000	15
220	Maintenance of public markets	100,000	15
235	Maintenance of street-lights	100,000	15
		350,000	54
	TOTAL	650,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	Construction of Rental houses	300,000	23
900	Preparation of valuation Roll	249,481	19
405	Access Roads Maintanance	100,000	8
	All Other Projects	650,000	50
	TOTAL	1,299,481	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	62.7	Total Planned Personnel Expenditures compared to To'al Expenditures
LATF Capital Ratio:	29.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	4,804.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	50.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 766 Suba County Council

Province: NYANZA **Summary Profile Fiscal Year 2004/2005** **District: SUBA**

(Values in KShs)

Mayor: Maurice O. Kirenge		Treasure Joab O. Ouma		Clerk: Christopher O. Rusana	
No. of Employees:	32	No. of Councillors:	22	Business Permit Schedule:	
Total Yearly Salaries:	6,820,871	Total Civic Costs:	2,357,100	Business Permit Base Value	0
Average/Employee:	213,152	Average/Councillor:	107,141		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,549,149	12,549,149	100.00	15,332,399	122.2
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	2,000,000	155.3
Sub-Total	12,549,149	13,837,349	110.3	17,332,399	125.3
Local Revenues					
CILOR	0	338,204	0.0	3,583,200	1,059.5
Property Rates	0	0	0.0	0	0.0
Single Business Permit	951,200	1,370,460	144.1	1,100,000	80.3
Market Fees	2,500,000	2,909,496	116.4	2,000,000	68.7
Others	8,440,000	2,091,584	37.8	5,534,503	264.6
Sub-Total	11,891,200	6,709,744	56.4	12,217,703	182.1
TOTAL REVENUES	24,440,349	20,547,093	84.1	29,550,102	143.8
EXPENDITURES					
Civic	2,902,440	2,357,100	81.2	2,522,000	107.0
L A Personnel	10,104,591	6,820,871	67.5	8,409,263	123.3
L A Operations	3,105,000	4,839,580	155.9	2,600,000	53.7
L A Maintenance	570,000	1,298,865	227.9	2,355,000	181.3
TOTAL Recurrent Expenditures	16,682,031	15,316,416	91.8	15,886,263	103.7
RECURRENT SURPLUS/DEFICITS	7,758,318	5,230,677	67.4	13,663,839	261.2
CAPITAL EXPENDITURES	4,047,806	6,627,500	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,710,512	-1,396,823.0		13,663,839	
DEBT RESOLUTION REPAYMENTS	3,300,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	410,512	-1,396,823		13,663,839	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
360	Toyota Double Cabin	2,400,000	36
900	Roads Repair	1,000,000	15
265	Sindo Market Drainage	800,000	12
		2,427,500	37
	TOTAL	6,627,500	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
360	Motor Vehicle Purchase	2,800,000	42
200	Extension of Hall & Offices	1,000,000	15
355	Purchase of Motor Bike	250,000	4
	All Other Projects	2,647,806	40
	TOTAL	6,697,806	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	62.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	56.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	163.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 771 Suneka Town Council
Summary Profile Fiscal Year 2004/2005

(Values in KShs)

District: KISII

Mayor: Francis N. Mamwacha		Treasure Bathseba Gesare Sanaya		Clerk: W. O. Luballo	
No. of Employees:	29	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	6,606,713	Total Civic Costs:	735,757	Business Permit Base Value	350
Average/Employee:	227,818	Average/Councillor:	91,970		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,178,870	6,178,870	100.00	7,397,918	119.7
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,300,000	130.0
Sub-Total	6,178,870	7,178,870	116.2	8,697,918	121.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,500,000	1,337,939	89.2	1,060,000	79.2
Market Fees	2,650,000	2,746,618	103.6	2,400,000	87.4
Others	1,647,000	538,095	76.7	702,000	130.5
Sub-Total	5,797,000	4,622,652	79.7	4,162,000	90.0
TOTAL REVENUES	11,975,870	11,801,522	98.5	12,859,918	109.0
EXPENDITURES					
Civic	824,700	735,757	89.2	822,200	111.7
L A Personnel	6,578,898	6,606,713	100.4	7,784,885	117.8
L A Operations	1,746,000	1,360,065	77.9	1,370,000	100.7
L A Maintenance	355,000	177,042	49.9	265,000	149.7
TOTAL Recurrent Expenditures	9,504,598	8,879,577	93.4	10,242,085	115.3
RECURRENT SURPLUS/DEFICITS	2,471,272	2,921,945	118.2	2,617,833	89.6
CAPITAL EXPENDITURES	1,800,000	2,466,847	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	671,272	455,098.0	67.8	2,617,833	575.2
DEBT RESOLUTION REPAYMENTS	1,000,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-328,728	455,098		2,617,833	575.2

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
400	Road maintenance	1,000,000	41
405	Roads & Bridges	715,270	29
905	Water springs	380,907	15
		370,670	15
	TOTAL	2,466,847	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
240	CONSTRUCTION OF EKERUBO DISPENSARY	850,000	47
900	PROTECTION OF WATER SPRINGS	300,000	17
999	PUBLIC TOILET	250,000	14
	All Other Projects	400,000	22
	TOTAL	1,800,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	79.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	93.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	137.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 776 Tabaka Town Council

Province: NYANZA **Summary Profile Fiscal Year 2004/2005** **District: GUCHA**

(Values in KShs)

Mayor: Cllr. Wilson Nyangau		Treasure Henry Miregwa		Clerk: Isaiah N. Ouma	
No. of Employees:	10	No. of Councillors:	9	Business Permit Schedule:	10
Total Yearly Salaries:	2,320,911	Total Civic Costs:	1,141,498	Business Permit Base Value	500
Average/Employee:	232,091	Average/Councillor:	126,833		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,910,483	4,910,483	100.00	5,822,378	118.6
Road Maintenance Levy Fund (RMLF)	0	1,000,000	0.0	1,300,000	130.0
Sub-Total	4,910,483	5,910,483	120.4	7,122,378	120.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	554,140	465,900	84.1	1,073,850	230.5
Market Fees	315,560	312,350	99.0	692,160	221.6
Others	1,163,212	51,430	1.2	4,184,110	8,135.5
Sub-Total	2,032,912	829,680	40.8	5,950,120	717.2
TOTAL REVENUES	6,943,395	6,740,163	97.1	13,072,498	193.9
EXPENDITURES					
Civic	2,764,236	1,141,498	41.3	1,042,000	91.3
L A Personnel	3,932,654	2,320,911	59.0	4,156,944	179.1
L A Operations	1,027,300	1,983,752	193.1	804,500	40.6
L A Maintenance	860,000	260,000	30.2	95,500	36.7
TOTAL Recurrent Expenditures	8,584,190	5,706,161	66.5	6,098,944	106.9
RECURRENT SURPLUS/DEFICITS	-1,640,795	1,034,002		6,973,554	674.4
CAPITAL EXPENDITURES	1,400,000	1,184,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-3,040,795	-149,998.0	4.9	6,973,554	
DEBT RESOLUTION REPAYMENTS	150,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-3,190,795	-149,998	4.7	6,973,554	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
505	Tabak - Factory, Hospital Road	654,000	55
100	Town Planning	130,000	11
245	Bokimai Dispensary	70,000	6
		330,000	28
	TOTAL	1,184,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Jua kali shades	900,000	64
505	Nursery school classes - Ikoba /Central ward	100,000	7
260	Improvement of public toilet mkts.	100,000	7
	All Other Projects	300,000	21
	TOTAL	1,400,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	67.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	40.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	66.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	84.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 781 Taita / Taveta County Council

Province: COAST — **Summary Profile Fiscal Year 2004/2005** — **District: TAITA**

(Values in KShs)

Mayor: Cllr. Nyange		Treasure Mr. Mwanzia		Clerk: Rashid Mwakiwiwi	
No. of Employees:	115	No. of Councillors:	28	Business Permit Schedule:	
Total Yearly Salaries:	10,239,295	Total Civic Costs:	4,072,079	Business Permit Base Value	0
Average/Employee:	89,037	Average/Councillor:	145,431		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,971,595	15,444,094	91.00	20,933,453	135.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	16,971,595	15,444,094	91.0	20,933,453	135.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	460,000	451,876	98.2	713,000	157.8
Single Business Permit	4,346,000	4,452,480	102.5	4,446,000	99.9
Market Fees	2,093,268	1,930,101	92.2	2,234,000	115.7
Others	9,245,655	11,270,208	120.3	9,368,605	83.1
Sub-Total	16,144,923	18,104,665	112.1	16,761,605	92.6
TOTAL REVENUES	33,116,518	33,548,759	101.3	37,695,058	112.4
EXPENDITURES					
Civic	4,280,200	4,072,079	95.1	4,827,540	118.6
L A Personnel	13,669,458	10,239,295	74.9	13,617,843	133.0
L A Operations	9,097,072	16,828,675	185.0	11,019,955	65.5
L A Maintenance	4,652,950	318,838	6.9	415,000	130.2
TOTAL Recurrent Expenditures	31,699,680	31,458,887	99.2	29,880,338	95.0
RECURRENT SURPLUS/DEFICITS	1,416,838	2,089,872	147.5	7,814,720	373.9
CAPITAL EXPENDITURES	500,000	3,389,052	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	916,838	-1,299,180.0		7,814,720	
DEBT RESOLUTION REPAYMENTS	4,429,281	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-3,512,443	-1,299,180	37.0	7,814,720	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
365	Maintenance of Motor Vehicles	884,093	26
310	Purchase of Furniture	608,016	18
255	Repairs and Maintenance of Rental Houses	446,303	13
		1,450,640	43
	TOTAL	3,389,052	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
245	Rehabilitation of kavanda disp. And ndile pr.school	69,664	5
999	Completion of maghoro- mlamba access road	69,664	5
245	Construction of manoa dispensary	69,664	5
	All Other Projects	1,184,288	85
	TOTAL	1,393,280	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	2.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	112.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	99.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	677.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 786 Tana River County Council

Province: COAST

Summary Profile Fiscal Year 2004/2005

District: TANA RIVER

(Values in KShs)

Mayor: Nehemiah Bungulu		Treasure Jamlek Mbutu		Clerk: John A. Ngolo	
No. of Employees:	53	No. of Councillors:	57	Business Permit Schedule:	
Total Yearly Salaries:	12,125,568	Total Civic Costs:	4,026,638	Business Permit Base Value	0
Average/Employee:	228,784	Average/Councillor:	70,643		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,305,110	20,305,110	100.00	25,186,479	124.0
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	2,600,000	201.8
Sub-Total	20,305,110	21,593,310	106.3	27,786,479	128.7
Local Revenues					
CILOR	5,670,782	3,430,764	60.5	5,670,782	165.3
Property Rates	781,843	2,068,861	264.6	0	0.0
Single Business Permit	1,145,000	2,168,145	189.4	1,800,000	83.0
Market Fees	2,850,000	2,644,835	92.8	2,270,000	85.8
Others	4,351,000	1,102,419	26.6	4,148,149	376.3
Sub-Total	14,798,625	11,415,024	77.1	13,888,931	121.7
TOTAL REVENUES	35,103,735	33,008,334	94.0	41,675,410	126.3
EXPENDITURES					
Civic	4,061,200	4,026,638	99.1	5,418,800	134.6
L A Personnel	8,016,897	12,125,568	151.3	8,887,297	73.3
L A Operations	2,014,000	7,192,494	357.1	4,130,000	57.4
L A Maintenance	666,000	6,154,961	924.2	1,435,000	23.3
TOTAL Recurrent Expenditures	14,758,097	29,499,661	199.9	19,871,097	67.4
RECURRENT SURPLUS/DEFICITS	20,345,638	3,508,673	17.2	21,804,313	621.4
CAPITAL EXPENDITURES	9,000,000	0	0.0	0	0.0
LOAN REPAYMENTS	69,336	0	0.0	0	0.0
NET SURPLUS/DEFICITS	11,414,974	3,508,673.0	30.7	21,804,313	621.4
DEBT RESOLUTION REPAYMENTS	7,084,767	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	4,330,207	3,508,673	81.0	21,804,313	621.4

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	TOTAL	0	0

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
240	Kinyandu Dispensary	600,000	11
240	Masabubu	600,000	11
240	Hirmani Dispensary	600,000	11
	All Other Projects	3,900,000	68
	TOTAL	5,700,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	36.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	77.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	199.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 791 ` Taveta Town Council

Province: COAST — **Summary Profile Fiscal Year 2004/2005** — **District: TAITA**

(Values in KShs)

Mayor: R. S. Mahali		Treasure J. K. Muthiaru		Clerk: E. Mwamburi	
No. of Employees:	78	No. of Councillors:	8	Business Permit Schedule: 10	
Total Yearly Salaries:	10,029,072	Total Civic Costs:	2,423,370	Business Permit Base Value	500
Average/Employee:	128,578	Average/Councillor:	302,921		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,629,222	8,629,222	100.00	10,545,996	122.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,629,222	8,629,222	100.0	10,545,996	122.2
Local Revenues					
CILOR	1,696,730	186,002	11.0	1,696,740	912.2
Property Rates	669,588	356,624	53.3	279,064	78.3
Single Business Permit	2,900,000	3,160,646	109.0	2,760,000	87.3
Market Fees	5,136,505	3,324,369	64.7	3,864,980	116.3
Others	10,093,243	515,154	7.6	6,806,470	1,321.2
Sub-Total	20,496,066	7,542,795	36.8	15,407,254	204.3
TOTAL REVENUES	29,125,288	16,172,017	55.5	25,953,250	160.5
EXPENDITURES					
Civic	2,240,280	2,423,370	108.2	1,845,000	76.1
L A Personnel	8,916,732	10,029,072	112.5	9,872,994	98.4
L A Operations	5,528,199	6,716,777	121.5	4,466,207	66.5
L A Maintenance	1,307,792	624,571	47.8	882,200	141.2
TOTAL Recurrent Expenditures	17,993,003	19,793,790	110.0	17,066,401	86.2
RECURRENT SURPLUS/DEFICITS	11,132,285	-3,621,773		8,886,849	
CAPITAL EXPENDITURES	0	4,015,791	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	11,132,285	-7,637,564.0		8,886,849	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	11,132,285	-7,637,564		8,886,849	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	Purchase of Land	2,000,000	50
400	preparation of Valuation Roll	1,321,500	33
999	Planning of Bura Ndogo	265,000	7
		429,291	11
	TOTAL	4,015,791	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
600	Construction of slaughter	2,000,000	46
235	Improving market lighting & general rehab	1,022,714	23
999	Purchase of land	500,000	11
	All Other Projects	849,239	19
	TOTAL	4,371,953	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	62.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	36.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	110.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 796 Teso County Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: TESO**

(Values in KShs)

Mayor: Cllr. Clementina Aucho		Treasure Leonard Otieno		Clerk: Bonventure P. Omusobo	
No. of Employees:	51	No. of Councillors:	28	Business Permit Schedule: 9	
Total Yearly Salaries:	5,261,057	Total Civic Costs:	1,651,587	Business Permit Base Value	400
Average/Employee:	103,158	Average/Councillor:	58,985		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,909,526	13,909,526	100.00	17,011,908	122.3
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0.0	2,600,000	201.8
Sub-Total	13,909,526	15,197,726	109.3	19,611,908	129.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	509,953	720,200	141.2	950,000	131.9
Market Fees	625,427	692,880	110.8	800,000	115.5
Others	1,074,387	557,830	34.2	1,630,000	292.2
Sub-Total	2,209,767	1,970,910	89.2	3,380,000	171.5
TOTAL REVENUES	16,119,293	17,168,636	106.5	22,991,908	133.9
EXPENDITURES					
Civic	1,623,100	1,651,587	101.8	1,909,200	115.6
L A Personnel	5,872,057	5,261,057	89.6	6,911,759	131.4
L A Operations	1,069,100	2,118,744	198.2	1,960,000	92.5
L A Maintenance	349,670	459,779	131.5	620,000	134.8
TOTAL Recurrent Expenditures	8,913,927	9,491,167	106.5	11,400,959	120.1
RECURRENT SURPLUS/DEFICITS	7,205,366	7,677,469	106.6	11,590,949	151.0
CAPITAL EXPENDITURES	3,900,000	1,897,826	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,305,366	5,779,643.0	174.9	11,590,949	200.5
DEBT RESOLUTION REPAYMENTS	3,094,743	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	210,623	5,779,643	2,744.1	11,590,949	200.5

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
200	Construction of office /Hall	1,197,480	63
405	Maintanance /Opening roads	464,601	24
265	Rehabilitation of markets	142,910	8
		92,835	5
	TOTAL	1,897,826	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of motor vehicle pick-up	1,600,000	41
200	Construction of council offices/Hall	800,000	21
900	Protection of Springs	300,000	8
	All Other Projects	1,200,000	31
	TOTAL	3,900,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	89.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	106.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	48.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 801 Tharaka County Council

Province: EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: THARAKA**

(Values in KShs)

Mayor: Cllr. Bernard Mutegi Rugia		Treasure M. N. Mwathi		Clerk: Maweu A. M	
No. of Employees:	125	No. of Councillors:	25	Business Permit Schedule:	9
Total Yearly Salaries:	7,928,444	Total Civic Costs:	2,759,926	Business Permit Base Value	400
Average/Employee:	63,428	Average/Councillor:	110,397		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,949,267	9,949,267	100.00	12,061,584	121.2
Road Maintenance Levy Fund (RMLF)	752,195	1,288,200	171.3	0	0.0
Sub-Total	10,701,462	11,237,467	105.0	12,061,584	107.3
Local Revenues					
CILOR	462,800	0	0.0	462,800	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	829,800	2,186,975	263.6	861,400	39.4
Market Fees	1,741,414	1,932,646	111.0	1,580,740	81.8
Others	2,319,309	559,091	18.5	3,015,256	539.3
Sub-Total	5,353,323	4,678,712	87.4	5,920,196	126.5
TOTAL REVENUES	16,054,785	15,916,179	99.1	17,981,780	113.0
EXPENDITURES					
Civic	2,389,900	2,759,926	115.5	3,101,200	112.4
L A Personnel	6,113,177	7,928,444	129.7	7,472,809	94.3
L A Operations	2,174,000	2,509,237	115.4	2,812,344	112.1
L A Maintenance	490,000	1,001,285	204.3	291,300	29.1
TOTAL Recurrent Expenditures	11,167,077	14,198,892	127.1	13,677,653	96.3
RECURRENT SURPLUS/DEFICITS	4,887,708	1,717,287	35.1	4,304,127	250.6
CAPITAL EXPENDITURES	2,620,305	1,244,120	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,267,403	473,167.0	20.9	4,304,127	909.6
DEBT RESOLUTION REPAYMENTS	1,500,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	767,403	473,167	61.7	4,304,127	909.6

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	OFFICE BLOCK	500,000	40
245	FENCING MARKET	465,995	37
405	ROAD MAINTENANCE	278,125	22
		0	0
	TOTAL	1,244,120	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
999	Education Bursary	2,000,000	76
405	Road Maintenance	620,305	24
		0	0
	All Other Projects	0	0
	TOTAL	2,620,305	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	21.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	87.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	127.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	47.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 806 Thika County Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: THIKA**

(Values in KShs)

Mayor: Cllr. Raphael N. Karumbi		Treasure D. N. Ngugi		Clerk: Mrs. J. W. Ngunjiri	
No. of Employees:	267	No. of Councillors:	24	Business Permit Schedule: 10	
Total Yearly Salaries:	30,899,342	Total Civic Costs:	12,189,777	Business Permit Base Value	500
Average/Employee:	115,728	Average/Councillor:	507,907		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	40,412,064	40,412,064	100.00	50,209,893	124.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	40,412,064	40,412,064	100.0	50,209,893	124.2
Local Revenues					
CILOR	526,000	14,795	2.8	536,473	3,626.0
Property Rates	500,000	607,855	121.6	400,000	65.8
Single Business Permit	19,700,000	22,653,656	115.0	20,750,000	91.6
Market Fees	2,550,000	3,111,630	122.0	2,750,000	88.4
Others	15,777,500	3,507,543	18.9	18,536,000	528.5
Sub-Total	39,053,500	29,895,479	76.6	42,972,473	143.7
TOTAL REVENUES	79,465,564	70,307,543	88.5	93,182,366	132.5
EXPENDITURES					
Civic	8,923,032	12,189,777	136.6	10,054,034	82.5
L A Personnel	30,281,194	30,899,342	102.0	31,358,500	101.5
L A Operations	10,183,796	16,976,320	166.7	15,128,440	89.1
L A Maintenance	5,910,000	9,536,706	161.4	7,280,000	76.3
TOTAL Recurrent Expenditures	55,298,022	69,602,145	125.9	63,820,974	91.7
RECURRENT SURPLUS/DEFICITS	24,167,542	705,398	2.9	29,361,392	4,162.4
CAPITAL EXPENDITURES	20,809,796	20,495,273	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,357,746	-19,789,875.0		29,361,392	
DEBT RESOLUTION REPAYMENTS	5,390	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	3,352,356	-19,789,875		29,361,392	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	2003/2004 Projects	5,288,049	26
999	Purchase of Land	4,937,800	24
245	Ngorongo Health Centre	743,576	4
		9,525,848	46
	TOTAL	20,495,273	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of Lorry	4,869,796	23
999	Valuation Roll	1,000,000	5
245	Ngorongo Health Centre	830,000	4
	All Other Projects	14,110,000	68
	TOTAL	20,809,796	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	42.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	76.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	125.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	98.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 811 Thika Municipal Council

Province: CENTRAL — **Summary Profile Fiscal Year 2004/2005** — **District: THIKA**

(Values in KShs)

Mayor: J. M. Waweru		Treasure Gregory Katiku		Clerk: Tubman Otieno	
No. of Employees:	688	No. of Councillors:	16	Business Permit Schedule: 12	
Total Yearly Salaries:	77,645,783	Total Civic Costs:	7,952,893	Business Permit Base Value	700
Average/Employee:	112,857	Average/Councillor:	497,056		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	28,593,275	28,593,274	100.00	36,333,612	127.1
Road Maintenance Levy Fund (RMLF)	0	9,954,043	0.0	6,326,263	63.6
Sub-Total	28,593,275	38,547,317	134.8	42,659,875	110.7
Local Revenues					
CILOR	12,132,750	14,854,950	122.4	12,132,748	81.7
Property Rates	32,430,000	33,386,701	103.0	32,000,000	95.8
Single Business Permit	22,260,000	21,729,520	97.6	18,300,000	84.2
Market Fees	5,800,000	18,013,918	310.6	6,352,500	35.3
Others	136,841,419	11,867,555	8.0	149,005,343	1,255.6
Sub-Total	209,464,169	99,852,644	47.7	217,790,591	218.1
TOTAL REVENUES	238,057,444	138,399,961	58.1	260,450,466	188.2
EXPENDITURES					
Civic	4,559,535	7,952,893	174.4	10,283,000	129.3
L A Personnel	112,505,376	77,645,783	69.0	78,216,201	100.7
L A Operations	77,141,300	133,819,896	173.5	120,139,854	89.8
L A Maintenance	5,447,000	7,921,275	145.4	22,925,909	289.4
TOTAL Recurrent Expenditures	199,653,211	227,339,847	113.9	231,564,964	101.9
RECURRENT SURPLUS/DEFICITS	38,404,233	-88,939,886		28,885,502	
CAPITAL EXPENDITURES	18,000,000	25,745,836	0.0	0	0.0
LOAN REPAYMENTS	15,059,691	0	0.0	0	0.0
NET SURPLUS/DEFICITS	35,463,924	-114,685,722.0		28,885,502	
DEBT RESOLUTION REPAYMENTS	5,293,274	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	30,170,650	-114,685,722		28,885,502	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	Road murraming	10,712,900	42
405	Rehabilitation of General Kago road	1,500,000	6
999	Ndururumo ward chathi police post	1,413,617	5
		12,119,319	47
	TOTAL	25,745,836	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	Rehabilitation of General Kago road	3,000,000	27
360	Vehicle purchase	2,500,000	22
350	Purchase of Tractor	2,000,000	18
	All Other Projects	3,800,000	34
	TOTAL	11,300,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	52.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	3.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	47.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	113.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	143.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 816 Trans Mara County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2004/2005** | **District: TRANS MARA**

(Values in KShs)

Mayor: Cllr. Daniel Mutientei		Treasure Martin Otieno		Clerk: Grace B. Mulisho	
No. of Employees:	212	No. of Councillors:	38	Business Permit Schedule: 7	
Total Yearly Salaries:	31,039,983	Total Civic Costs:	7,605,575	Business Permit Base Value	300
Average/Employee:	146,415	Average/Councillor:	200,147		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,547,843	15,968,537	91.00	9,116,678	57.1
Road Maintenance Levy Fund (RMLF)	0	1,200,000	0.0	1,300,000	108.3
Sub-Total	17,547,843	17,168,537	97.8	10,416,678	60.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,500,000	0	0.0	0	0.0
Single Business Permit	1,200,000	754,700	62.9	3,730,000	494.2
Market Fees	100,000	993,600	993.6	585,046	58.9
Others	50,362,925	906,637	26.4	3,440,200	379.4
Sub-Total	53,162,925	2,654,937	5.0	7,755,246	292.1
TOTAL REVENUES	70,710,768	19,823,474	28.0	18,171,924	91.7
EXPENDITURES					
Civic	10,436,480	7,605,575	72.9	1,879,000	24.7
L A Personnel	30,442,196	31,039,983	102.0	7,998,106	25.8
L A Operations	11,081,550	14,472,771	130.6	3,781,761	26.1
L A Maintenance	3,516,000	11,054,360	314.4	2,225,000	20.1
TOTAL Recurrent Expenditures	55,476,226	64,172,689	115.7	15,883,867	24.8
RECURRENT SURPLUS/DEFICITS	15,234,542	-44,349,215		2,288,057	
CAPITAL EXPENDITURES	11,800,000	2,882,386	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,434,542	-47,231,601.0		2,288,057	
DEBT RESOLUTION REPAYMENTS	3,247,843	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	186,699	-47,231,601		2,288,057	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
405	REHABILITATION OF ROADS	1,082,386	38
900	CHEBULU DAM	100,000	3
500	OLOLCHANI P. SCHOOL	100,000	3
		1,600,000	56
	TOTAL	2,882,386	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	OFFICE CONSTRUCTION	10,000,000	85
999	REHABILITATION OF SCHOOLS	900,000	8
240	CONSTRUCTION OF HEALTH FACILITIES	600,000	5
	All Other Projects	300,000	3
	TOTAL	11,800,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	56.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	5.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	115.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	24.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 821 Turkana County Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: TURKANA**

(Values in KShs)

Mayor: Cllr. Alex Epungure		Treasure L. L. Minyan		Clerk: J. N. Namulen	
No. of Employees:	30	No. of Councillors:	72	Business Permit Schedule:	
Total Yearly Salaries:	3,468,570	Total Civic Costs:	10,770,960	Business Permit Base Value	0
Average/Employee:	115,619	Average/Councillor:	149,597		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	42,550,024	42,550,024	100.00	53,123,265	124.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	42,550,024	42,550,024	100.0	53,123,265	124.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,000,000	0	0.0	1,000,000	0.0
Single Business Permit	2,000,000	2,334,724	116.7	2,000,000	85.7
Market Fees	1,080,000	732,392	67.8	900,674	123.0
Others	6,156,693	3,711,263	68.0	5,456,693	147.0
Sub-Total	10,236,693	6,778,379	66.2	9,357,367	138.0
TOTAL REVENUES	52,786,717	49,328,403	93.4	62,480,632	126.7
EXPENDITURES					
Civic	13,299,244	10,770,960	81.0	11,903,060	110.5
L A Personnel	5,255,121	3,468,570	66.0	5,298,617	152.8
L A Operations	7,287,000	15,700,660	215.5	2,624,000	16.7
L A Maintenance	747,000	3,502,750	468.9	322,000	9.2
TOTAL Recurrent Expenditures	26,588,365	33,442,940	125.8	20,147,677	60.2
RECURRENT SURPLUS/DEFICITS	26,198,352	15,885,463	60.6	42,332,955	266.5
CAPITAL EXPENDITURES	19,110,000	15,350,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,088,352	535,463.0	7.6	42,332,955	7,905.9
DEBT RESOLUTION REPAYMENTS	5,278,670	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,809,682	535,463	29.6	42,332,955	7,905.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	PURCHASE OF EXHAUSTER	3,800,000	25
240	CONST.OF K. DISPENSARY	2,600,000	17
500	CONT.LORENG PRY SCHOOL	1,600,000	10
		7,350,000	48
	TOTAL	15,350,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
350	Purchase of exhauster	5,500,000	28
500	Construction of Loreng Primary School	1,500,000	8
260	Construction of Council market - Kainuk	1,400,000	7
	All Other Projects	11,116,000	57
	TOTAL	19,516,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	40.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	37.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	32.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	66.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	125.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	80.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 826 Ugunja Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: SIAYA**

(Values in KShs)

Mayor: Cllr. Peter F. O. Musingo		Treasure Livingstone O. Alego		Clerk: Collins O. Owino	
No. of Employees:	19	No. of Councillors:	8	Business Permit Schedule:	9
Total Yearly Salaries:	2,995,614	Total Civic Costs:	834,040	Business Permit Base Value	400
Average/Employee:	157,664	Average/Councillor:	104,255		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,862,229	4,862,229	100.00	5,744,758	118.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,862,229	4,862,229	100.0	5,744,758	118.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	875	18,470	2,110.9	0	0.0
Single Business Permit	1,107,731	1,067,841	96.4	1,020,000	95.5
Market Fees	1,580,745	1,565,590	99.0	0	0.0
Others	2,764,050	819,479	30.5	2,690,100	328.3
Sub-Total	5,453,401	3,471,380	63.7	3,710,100	106.9
TOTAL REVENUES	10,315,630	8,333,609	80.8	9,454,858	113.5
EXPENDITURES					
Civic	847,200	834,040	98.4	845,600	101.4
L A Personnel	3,811,766	2,995,614	78.6	3,321,811	110.9
L A Operations	2,192,807	2,139,122	97.6	1,269,958	59.4
L A Maintenance	440,000	818,003	185.9	110,000	13.4
TOTAL Recurrent Expenditures	7,291,773	6,786,779	93.1	5,547,369	81.7
RECURRENT SURPLUS/DEFICITS	3,023,857	1,546,830	51.2	3,907,489	252.6
CAPITAL EXPENDITURES	2,618,607	654,830	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	405,250	892,000.0	220.1	3,907,489	438.1
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	405,250	892,000	220.1	3,907,489	438.1

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
505	MATERIALS TO SCHOOLS	304,300	46
900	TOILET CONSTRUCTION	151,510	23
900	CONSTRUCTION OF SPRINGS	127,060	19
		71,960	11
	TOTAL	654,830	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
200	OFFICE CONSTRUCTION	1,000,000	38
500	CONSTRUCTION OF CLASSROOMS (EDUCATION)	826,807	32
900	TOILETS (COUNCIL)	265,000	10
	All Other Projects	526,800	20
	TOTAL	2,618,607	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	44.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	63.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	93.1	Total Actual l ocal Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	25.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 831 Ukwala Town Council

Province: NYANZA **Summary Profile Fiscal Year 2004/2005** **District: SIAYA**

(Values in KShs)

Mayor: Cllr. James E. Messo		Treasure Sylvance Obondo		Clerk: Patrick O. Wakine	
No. of Employees:	31	No. of Councillors:	10	Business Permit Schedule: 7	
Total Yearly Salaries:	1,355,100	Total Civic Costs:	1,064,100	Business Permit Base Value	300
Average/Employee:	43,713	Average/Councillor:	106,410		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,826,550	5,826,550	100.00	6,916,036	118.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,826,550	5,826,550	100.0	6,916,036	118.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,177,000	1,200,000	102.0	955,015	79.6
Market Fees	893,600	900,000	100.7	1,005,910	111.8
Others	695,400	0	0.0	760,600	0.0
Sub-Total	2,766,000	2,100,000	75.9	2,721,525	129.6
TOTAL REVENUES	8,592,550	7,926,550	92.2	9,637,561	121.6
EXPENDITURES					
Civic	993,600	1,064,100	107.1	730,600	68.7
L A Personnel	3,273,318	1,355,100	41.4	4,571,720	337.4
L A Operations	2,800,000	2,013,618	71.9	1,162,000	57.7
L A Maintenance	285,000	370,000	129.8	98,000	26.5
TOTAL Recurrent Expenditures	7,351,918	4,802,818	65.3	6,562,320	136.6
RECURRENT SURPLUS/DEFICITS	1,240,632	3,123,732	251.8	3,075,241	98.4
CAPITAL EXPENDITURES	2,219,950	792,653	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-979,318	2,331,079.0		3,075,241	131.9
DEBT RESOLUTION REPAYMENTS	1,774,170	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-2,753,488	2,331,079		3,075,241	131.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	Rehabilitation of Community Projects	274,351	35
260	Pit latrine	191,000	24
505	Bursary Funds	168,000	21
		159,302	20
	TOTAL	792,653	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
100	CONSULTANCY (STRATEGIC PLAN & LASDAP)	300,000	42
475	ELECTRIFICATION	250,000	35
905	MAUMA DAM REHABILITATION	100,000	14
	All Other Projects	70,000	10
	TOTAL	720,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	75.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	65.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	35.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 836 Vihiga County Council

Province: WESTERN **Summary Profile Fiscal Year 2004/2005** **District: VIHIGA**

(Values in KShs)

Mayor: Cllr. Speke Opanga		Treasure		Clerk: Mrs. Dorothy Owiro	
No. of Employees:	79	No. of Councillors:	25	Business Permit Schedule: 7	
Total Yearly Salaries:	4,575,583	Total Civic Costs:	2,083,553	Business Permit Base Value	300
Average/Employee:	57,919	Average/Councillor:	83,342		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	0	29,320,955	0.00	36,276,194	123.7
Road Maintenance Levy Fund (RMLF)	0	44,168	0.0	0	0.0
Sub-Total	0	29,365,123	0.0	36,276,194	123.5
Local Revenues					
CILOR	0	0	0.0	205,600	0.0
Property Rates	0	0	0.0	40,000	0.0
Single Business Permit	0	5,903,134	0.0	4,371,037	74.0
Market Fees	0	1,347,530	0.0	1,436,000	106.6
Others	0	616,921	15.3	4,024,246	652.3
Sub-Total	0	7,867,585	0.0	10,076,883	128.1
TOTAL REVENUES	0	37,232,708	0.0	46,353,077	124.5
EXPENDITURES					
Civic	3,596,000	2,083,553	57.9	3,318,000	159.2
L A Personnel	13,889,985	4,575,583	32.9	12,500,759	273.2
L A Operations	4,789,000	5,107,205	106.6	2,401,600	47.0
L A Maintenance	8,455,359	245,784	2.9	410,000	166.8
TOTAL Recurrent Expenditures	30,730,344	12,012,125	39.1	18,630,359	155.1
RECURRENT SURPLUS/DEFICITS	-30,730,344	25,220,583		27,722,718	109.9
CAPITAL EXPENDITURES	13,313,225	4,047,613	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-44,043,569	21,172,970.0		27,722,718	130.9
DEBT RESOLUTION REPAYMENTS	13,877,971	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-57,921,540	21,172,970		27,722,718	130.9

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
999	Insurance	1,208,629	30
999	Councillors' tour	1,026,200	25
405	Roads rehabilitation	808,400	20
		1,004,384	25
	TOTAL	4,047,613	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	ROADS REHABILITATION	2,000,000	25
999	BUILDING - (INSURANCE)	1,000,000	12
905	REHABILITATION OF WATER SOURCES	1,000,000	12
	All Other Projects	4,013,225	50
	TOTAL	8,013,225	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	0.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	39.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	30.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 841 Vihiga Municipal Council

Province: WESTERN — **Summary Profile Fiscal Year 2004/2005** — **District: VIHIGA**

(Values in KShs)

Mayor: Cllr. Henry Ramuka		Treasure Abdishakur Abdul		Clerk: James Mugweru	
No. of Employees:	121	No. of Councillors:	14	Business Permit Schedule: 10	
Total Yearly Salaries:	10,521,470	Total Civic Costs:	3,075,560	Business Permit Base Value	500
Average/Employee:	86,954	Average/Councillor:	219,683		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,260,667	14,260,667	100.00	17,673,880	123.9
Road Maintenance Levy Fund (RMLF)	0	966,150	0.0	1,500,000	155.3
Sub-Total	14,260,667	15,226,817	106.8	19,173,880	125.9
Local Revenues					
CILOR	190,000	24,654	13.0	190,000	770.7
Property Rates	381,700	739,642	193.8	505,740	68.4
Single Business Permit	3,602,725	4,436,135	123.1	4,514,510	101.8
Market Fees	3,562,774	3,242,280	91.0	3,352,855	103.4
Others	3,439,012	1,053,871	33.5	3,144,472	298.4
Sub-Total	11,176,211	9,496,582	85.0	11,707,577	123.3
TOTAL REVENUES	25,436,878	24,723,399	97.2	30,881,457	124.9
EXPENDITURES					
Civic	2,856,000	3,075,560	107.7	3,449,500	112.2
L A Personnel	12,227,357	10,521,470	86.0	12,580,119	119.6
L A Operations	11,985,679	7,892,191	65.8	7,605,911	96.4
L A Maintenance	1,618,579	383,776	23.7	880,000	229.3
TOTAL Recurrent Expenditures	28,687,615	21,872,997	76.2	24,515,530	112.1
RECURRENT SURPLUS/DEFICITS	-3,250,737	2,850,402		6,365,927	223.3
CAPITAL EXPENDITURES	4,278,200	7,525,795	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-7,528,937	-4,675,393.0	62.1	6,365,927	
DEBT RESOLUTION REPAYMENTS	2,543,688	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-10,072,625	-4,675,393	46.4	6,365,927	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
260	Mbale-Market Stalls Core Poverty	2,734,445	36
400	Road Maintenance	966,150	13
600	Rehabilitation of street lights	500,000	7
		3,325,200	44
	TOTAL	7,525,795	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
260	Construction of Mudete Market	600,000	14
600	Rehabilitation of Slaughter house	500,000	12
999	Purchase of Land	450,000	11
	All Other Projects	2,728,200	64
	TOTAL	4,278,200	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	85.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	175.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: COAST

L A CODE: 846 Voi Municipal Council
Summary Profile Fiscal Year 2004/2005

District: TAITA

(Values in KShs)

Mayor: Clir. Priscillar Mwangeka		Treasure Thomas O. Kebu		Clerk: Abdi Sirat Abdirabe	
No. of Employees:	111	No. of Councillors:	10	Business Permit Schedule.	11
Total Yearly Salaries:	12,979,928	Total Civic Costs:	3,191,149	Business Permit Base Value	600
Average/Employee:	116,936	Average/Councillor:	319,115		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,212,366	8,212,366	100.00	10,087,722	122.8
Road Maintenance Levy Fund (RMLF)	0	2,958,143	0.0	1,763,535	59.6
Sub-Total	8,212,366	11,170,509	136.0	11,851,257	106.1
Local Revenues					
CILOR	3,677,955	1,967,462	53.5	3,677,955	186.9
Property Rates	4,951,630	4,081,782	82.4	4,956,518	121.4
Single Business Permit	4,403,906	4,957,765	112.6	593,361	12.0
Market Fees	2,130,903	2,100,802	98.6	3,042,112	144.8
Others	5,685,353	1,007,684	11.3	8,903,367	883.5
Sub-Total	20,849,747	14,115,495	67.7	21,173,313	150.0
TOTAL REVENUES	29,062,113	25,286,004	87.0	33,024,570	130.6
EXPENDITURES					
Civic	2,968,787	3,191,149	107.5	2,683,200	84.1
L A Personnel	11,726,194	12,979,928	110.7	12,335,058	95 0
L A Operations	6,280,135	4,413,985	70.3	9,848,057	223.1
L A Maintenance	1,059,633	824,005	77.8	2,468,268	299 5
TOTAL Recurrent Expenditures	22,034,749	21,409,067	97.2	27,334,583	127.7
RECURRENT SURPLUS/DEFICITS	7,027,364	3,876,937	55.2	5,689,987	146.8
CAPITAL EXPENDITURES	2,500,000	2,205,147	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,527,364	1,671,790.0	36.9	5,689,987	340.4
DEBT RESOLUTION REPAYMENTS	2,907,126	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	1,620,238	1,671,790	103.2	5,689,987	340.4

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
505	School Bursaries/ Ward Projects	1,295,587	59
405	Minor Roads	579,560	26
320	Purchase of Machinery	260,000	12
		70,000	3
	TOTAL	2,205,147	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
505	REHABILITATION OF EDUCATION INSTITUTIONS	900,000	36
600	Construction of Slaughter House/Slab	800,000	32
900	Construction of Public Toilet	500,000	20
	All Other Projects	300,000	12
	TOTAL	2,500,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14 9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	67.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	88.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 851 Wajir County Council

Province: NORTH EASTERN | **Summary Profile Fiscal Year 2004/2005** | **District: WAJIR**

(Values in KShs)

Mayor: Cllr. Mohamed Garore		Treasure M. I. Serar		Clerk: H. A. Bulle	
No. of Employees:	83	No. of Councillors:	105	Business Permit Schedule:	10
Total Yearly Salaries:	13,049,656	Total Civic Costs:	5,614,100	Business Permit Base Value	500
Average/Employee:	157,225	Average/Councillor:	53,468		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	35,896,113	35,896,113	100.00	44,872,252	125.0
Road Maintenance Levy Fund (RMLF)	0	1,288,205	0.0	0	0.0
Sub-Total	35,896,113	37,184,318	103.6	44,872,252	120.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,485,000	1,155,600	46.5	2,787,060	241.2
Market Fees	900,000	6,626,008	736.2	6,621,668	99.9
Others	20,021,255	1,340,000	18.1	7,415,830	553.4
Sub-Total	23,406,255	9,121,608	39.0	16,824,558	184.4
TOTAL REVENUES	59,302,368	46,305,926	78.1	61,696,810	133.2
EXPENDITURES					
Civic	5,783,200	5,614,100	97.1	6,148,000	109.5
L A Personnel	16,038,735	13,049,656	81.4	15,512,992	118.9
L A Operations	2,554,400	5,180,500	202.8	4,692,000	90.6
L A Maintenance	520,000	800,000	153.8	4,200,000	525.0
TOTAL Recurrent Expenditures	24,896,335	24,644,256	99.0	30,552,992	124.0
RECURRENT SURPLUS/DEFICITS	34,406,033	21,661,670	63.0	31,143,818	143.8
CAPITAL EXPENDITURES	0	7,396,600	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	34,406,033	14,265,070.0	41.5	31,143,818	218.3
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	34,406,033	14,265,070	41.5	31,143,818	218.3

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
500	Fencing of Livectock Market Wajir	1,349,000	18
500	Construction temparary market at Orehey	285,000	4
500	Construction of pavement at Catholic blind Sch	285,000	4
		5,477,600	74
	TOTAL	7,396,600	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
355	Purchase of a Motor Vehecle	2,600,000	40
355	Valluation Roll	700,000	11
900	Construction of dormitory -Kutulo	450,000	7
	All Other Projects	2,810,000	43
	TOTAL	6,560,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	87.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	39.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	99.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 856 Wareng County Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2004/2005** — **District: UASIN GISHU**

(Values in KShs)

Mayor: Cllr. Wilson Mtai		Treasure Marietta Kisoryo		Clerk: Eric Baliat	
No of Employees	55	No. of Councillors	49	Business Permit Schedule	6
Total Yearly Salaries	11,054,818	Total Civic Costs	10,935,119	Business Permit Base Value	250
Average/Employee:	200,997	Average/Councillor.	223,166		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	38,465,247	38,465,248	100 00	47,885,200	124.5
Road Maintenance Levy Fund (RMLF)	0	1,288,200	0 0	2,000,000	155 3
Sub-Total	38,465,247	39,753,448	103.3	49,885,200	125 5
Local Revenues					
CILOR	2,202,000	454,462	20 6	2,202,000	484 5
Property Rates	4,000,000	2,832,985	70 8	4,500,000	158.8
Single Business Permit	4,650,000	5,349,890	115 1	5,150,000	96 3
Market Fees	2,135,000	1,624,362	76 1	2,126,000	130 9
Others	19,058,500	5,976,164	28.2	21,183,000	354 5
Sub-Total	32,045,500	16,237,863	50.7	35,161,000	216.5
TOTAL REVENUES	70,510,747	55,991,311	79 4	85,046,200	151 9
EXPENDITURES					
Civic	11,593,762	10,935,119	94 3	10,481,162	95.8
L A Personnel	14,323,822	11,054,818	77.2	12,780,013	115 6
L A Operations	17,067,741	11,328,355	66.4	20,487,202	180.8
L A Maintenance	5,397,000	7,534,614	139.6	11,237,000	149.1
TOTAL Recurrent Expenditures	48,382,325	40,852,906	84.4	54,985,377	134 6
RECURRENT SURPLUS/DEFICITS	22,128,422	15,138,405	68.4	30,060,823	198.6
CAPITAL EXPENDITURES	22,000,000	27,190,120	0.0	0	0.0
LOAN REPAYMENTS	70,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	198,422	-12,051,715.0		30,060,823	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	198,422	-12,051,715		30,060,823	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
350	New Grader	8,646,720	32
999	Culverts & Bridges	2,465,512	9
260	Ziwa Saleyard	1,455,626	5
		14,622,262	54
	TOTAL	27,190,120	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
230	Lelit-Kelii pri. School - Electrification	340,000	8
999	Sambul Cattle Dip - construction	340,000	8
230	Kamuyu - cengalo electricity project	340,000	8
	All Other Projects	3,060,000	75
	TOTAL	4,080,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	36.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	47 7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26 8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	50 7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	84 4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	123 6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 861 Webuye Municipal Council

Province: WESTERN **Summary Profile Fiscal Year 2004/2005** **District: BUNGOMA**

(Values in KShs)

Mayor: Cllr. Chripus Wamoyo		Treasure Charles O. Musando		Clerk: Charles A. Sechere	
No. of Employees:	155	No. of Councillors:	10	Business Permit Schedule: 10	
Total Yearly Salaries:	15,236,453	Total Civic Costs:	2,591,597	Business Permit Base Value	500
Average/Employee:	98,300	Average/Councillor:	259,160		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,257,657	9,334,571	91.00	12,676,423	135.8
Road Maintenance Levy Fund (RMLF)	2,297,970	1,716,150	74.7	1,500,000	87.4
Sub-Total	12,555,627	11,050,721	88.0	14,176,423	128.3
Local Revenues					
CILOR	0	959,711	0.0	2,037,343	212.3
Property Rates	6,358,301	3,488,435	54.9	4,486,800	128.6
Single Business Permit	5,166,230	3,084,670	59.7	3,399,915	110.2
Market Fees	3,291,190	2,349,315	71.4	4,194,600	178.5
Others	12,744,320	1,479,953	17.4	8,515,741	575.4
Sub-Total	27,560,041	11,362,084	41.2	22,634,399	199.2
TOTAL REVENUES	40,115,668	22,412,805	55.9	36,810,822	164.2
EXPENDITURES					
Civic	5,672,000	2,591,597	45.7	3,354,500	129.4
L A Personnel	16,593,750	15,236,453	91.8	17,225,620	113.1
L A Operations	7,093,070	4,412,302	62.2	5,500,000	124.7
L A Maintenance	740,500	888,594	120.0	2,705,000	304.4
TOTAL Recurrent Expenditures	30,099,320	23,128,946	76.8	28,785,120	124.5
RECURRENT SURPLUS/DEFICITS	10,016,348	-716,141		8,025,702	
CAPITAL EXPENDITURES	3,804,712	2,026,800	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,211,636	-2,742,941.0		8,025,702	
DEBT RESOLUTION REPAYMENTS	2,919,120	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	3,292,516	-2,742,941		8,025,702	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
240	LURARE HEALTH CENTRE	683,261	34
240	NZOIA DISPENSARY	342,562	17
500	MURUMBA PRIMARY SCHOOL	323,955	16
		677,022	33
	TOTAL	2,026,800	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	41.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	53.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 866 Wote Town Council

Province: EASTERN — **Summary Profile Fiscal Year 2004/2005** — **District: MAKUENI**

(Values in KShs)

Mayor: Cllr. Joseph Katumo		Treasure Julius N. Wambua		Clerk: John O. Mosongo	
No of Employees:	34	No of Councillors:	8	Business Permit Schedule:	9
Total Yearly Salaries:	6,246,791	Total Civic Costs:	1,248,655	Business Permit Base Value	400
Average/Employee:	183,729	Average/Councillor	156,082		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,541,478	6,862,743	91 00	9,116,678	132 8
Road Maintenance Levy Fund (RMLF)	400,000	1,256,502	314.1	1,300,000	103 5
Sub-Total	7,941,478	8,119,245	102.2	10,416,678	128.3
Local Revenues					
CILOR	0	0	0.0	0	0 0
Property Rates	326,000	0	0 0	0	0 0
Single Business Permit	4,320,000	2,947,386	68.2	3,730,000	126 6
Market Fees	1,040,000	711,359	68 4	585,046	82.2
Others	4,000,000	1,477,637	43 0	3,440,200	232 8
Sub-Total	9,686,000	5,136,382	53 0	7,755,246	151.0
TOTAL REVENUES	17,627,478	13,255,627	75.2	18,171,924	137.1
EXPENDITURES					
Civic	2,280,000	1,248,655	54.8	1,879,000	150 5
L A Personnel	8,577,470	6,246,791	72 8	7,998,106	128.0
L A Operations	4,261,894	2,724,625	63 9	3,781,761	138.8
L A Maintenance	3,554,000	1,673,831	47 1	2,225,000	132 9
TOTAL Recurrent Expenditures	18,673,364	11,893,902	63.7	15,883,867	133 5
RECURRENT SURPLUS/DEFICITS	-1,045,886	1,361,725		2,288,057	168.0
CAPITAL EXPENDITURES	2,550,000	955,779	0.0	0	0 0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-3,595,886	405,946.0		2,288,057	563.6
DEBT RESOLUTION REPAYMENTS	1,535,764	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-5,131,650	405,946		2,288,057	563.6

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
900	Mwaani Water Project - Wote	229,935	24
245	Kitonyoni Dispensary	139,224	15
405	Kilala road Project	128,000	13
		458,620	48
	TOTAL	955,779	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
100	Valuation Roll	550,000	18
999	Council Court of Arms	300,000	10
999	Strategic Plan Preparation	300,000	10
	All Other Projects	1,900,820	62
	TOTAL	3,050,820	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	28.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	53.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	63.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	37.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 871 Yala Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2004/2005** — **District: SIAYA**

(Values in KShs)

Mayor: Cllr. John Ochido		Treasure Simon O. Oyindo		Clerk: Isaac S. Mutoka	
No. of Employees:	52	No. of Councillors:	9	Business Permit Schedule: 7	
Total Yearly Salaries:	2,273,757	Total Civic Costs:	1,143,750	Business Permit Base Value	300
Average/Employee:	43,726	Average/Councillor:	127,083		

	FY 2004/2005			FY 2005/2006	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,237,167	4,237,167	100.00	4,949,978	116.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,237,167	4,237,167	100.0	4,949,978	116.8
Local Revenues					
CILOR	87,452	13,900	15.9	87,452	629.2
Property Rates	524,025	542,969	103.6	379,000	69.8
Single Business Permit	595,700	490,273	82.3	490,300	100.0
Market Fees	1,386,716	960,583	69.3	742,226	77.3
Others	6,185,990	740,676	54.4	1,360,900	183.7
Sub-Total	8,779,883	2,748,401	31.3	3,059,878	111.3
TOTAL REVENUES	13,017,050	6,985,568	53.7	8,009,856	114.7
EXPENDITURES					
Civic	1,380,800	1,143,750	82.8	1,453,690	127.1
L A Personnel	6,395,380	2,273,757	35.6	5,200,330	228.7
L A Operations	1,870,000	730,650	39.1	2,205,000	301.8
L A Maintenance	2,600,000	295,627	11.4	765,000	258.8
TOTAL Recurrent Expenditures	12,246,180	4,443,784	36.3	9,623,930	216.6
RECURRENT SURPLUS/DEFICITS	770,870	2,541,784	329.7	-1,614,074	
CAPITAL EXPENDITURES	0	400,000	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	770,870	2,141,784.0	277.8	-1,614,074	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	770,870	2,141,784	277.8	-1,614,074	

Implemented Projects 2004/2005

Code	Project Description	Amount (KShs)	%
230	Generator for Sinaga Girls Sec. school	100,000	25
590	Complete Ulumbi Nursery	50,000	13
500	Equip Bar-Sauri Nursery	50,000	13
		200,000	50
	TOTAL	400,000	100

Planned Projects 2005/2006

Code	Project Description	Amount (KShs)	%
405	COMMUNITY PROJECTS	850,000	28
260	MODERN MARKET	500,000	17
800	REVISION OF VALUATION ROLL	500,000	17
	All Other Projects	1,150,000	38
	TOTAL	3,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	25.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	31.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	36.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 3: IMPLEMENTED CAPITAL PROJECTS BY LOCAL AUTHORITIES (FY 2004-2005)

This Annex lists capital projects which LA(s) reported as having been completed during FY 2004-2005, as listed in Form 3C entitled "Funding for Capital Payments FY 2004/2005." These projects are those which were reported as implemented through the council budget during FY 2004/2005. These projects were funded through LATF, RMLF, rates, single business permit, cess and other local revenues. The information reflects that which was reported by the LA and have not been confirmed in the field nor audited.

The projects are arranged by local authority, listing the project title, project type and the amount spent.

The project types are coded as follows:

100: Administration-related projects
200: Council Premises and Constructions
230: Electricity projects
240: Health projects
250: Housing projects
260: Markets
300: Equipment
350: Vehicles
400: Roads
500: Education
600: Sanitation and Solid Waste
605: Slaughter Slabs
700: Sports and Cultural Projects
800: Bus Parks and Transport
900: Water and Sewerage
999: Other Projects

LA Code	1
LA Name	Nairobi City Council

No	Project Title	Proj. Type	TOTAL
1	Street Lighting- (Various)	230	476,000
2	Street lighting rehabilitation- Ngei	235	514,849
3	Street lighting rehabilitation- Marin	235	32,370
4	Health Centres rehabilitation- Ruai	235	858,936
5	Health Centres rehabilitation- Kaha	245	439,028
6	Health Centres rehabilitation-	245	369,599
7	Health Centres rehabilitation- Kalol	245	46,163
8	Health Centres rehabilitation- Pumw	245	663,185
9	Health Centres rehabilitation- Shauri	245	684,975
10	Health Centres rehabilitation- Viwa	245	451,611
11	Health Centres rehabilitation- Kaha	245	948,411
12	Street Lighting- (Various)	405	5,634,250
13	Roads rehabilitation- Hamza Rd	405	5,469,558
14	Roads rehabilitation- Embakasi Rd	405	5,398,296
15	Roads rehabilitation- Macharia Rd	405	4,816,349
16	Roads rehabilitation- Macharia Rd	405	4,761,293
17	Roads rehabilitation- Huruma Rd	405	4,359,793
18	Roads rehabilitation- Muhoho & Ole	405	3,929,611
19	Roads rehabilitation- Digo Rd, Meru	405	4,121,651
20	Roads rehabilitation- Eastleigh 2nd	405	10,674,578
21	Roads rehabilitation- Muhoho & Ole	405	4,240,253
22	Roads rehabilitation- Muhoho & Ole	405	5,811,641
23	Roads rehabilitation- Muhoho & Ole	405	6,287,720
24	Roads rehabilitation- Macharia Rd	405	7,315,819
25	Roads rehabilitation- Embakasi Rd	405	7,499,660
26	Roads rehabilitation- Hamza Rd	405	3,248,218
27	Roads rehabilitation- Huruma Rd	405	8,987,131
28	Roads rehabilitation- Ruai	405	1,530,634
29	Roads rehabilitation- Hamza Rd	405	11,568,126
30	Roads rehabilitation- Donholm Main	405	11,844,206
31	Roads rehabilitation- Donholm Main	405	14,041,539
32	Roads rehabilitation- Embakasi Rd	405	14,279,703
33	Roads rehabilitation- Donholm Main	405	8,093,784
34	Roads rehabilitation- Riruta	405	905,023
35	Roads rehabilitation- Ruthimitu	405	45,152
36	Bridge Construction- Laini Saba	405	48,931
37	Roads rehabilitation- Kangemi	405	72,152
38	Roads rehabilitation- Kangemi	405	72,152
39	Roads rehabilitation- Central Ward	405	104,821
40	Roads rehabilitation- Nairobi West	405	140,638
41	Roads rehabilitation- Kasarani	405	208,178
42	Roads rehabilitation- Mutuine	405	228,003
43	Roads rehabilitation- Mihango	405	2,485,811
44	Roads rehabilitation- Huruma	405	276,101
45	Roads rehabilitation- Hamza Rd	405	3,160,376
46	Roads rehabilitation- Umoja	405	1,042,273
47	Roads rehabilitation- Eastleigh Sout	405	1,085,944
48	Roads rehabilitation- Eastleigh Sout	405	1,171,423
49	Roads rehabilitation- Ruai	405	1,358,000
50	Roads rehabilitation- Ruai	405	1,814,240
51	Roads rehabilitation- Huruma Rd	405	14,695,042
52	Roads rehabilitation- Macharia Rd	405	2,653,516
53	Roads rehabilitation- Muhoho & Ole	405	2,724,302
54	Roads rehabilitation- Digo Rd, Meru	405	2,946,690
55	Roads rehabilitation- Uthiru	405	229,559
56	Roads rehabilitation- Komarock	405	111,128
57	Social halls & markets rehabilitation	705	636,116
58	Social halls & markets rehabilitation	705	159,885
59	Social halls & markets rehabilitation	705	315,128
60	Social halls & markets rehabilitation	705	434,248
61	Social halls & markets rehabilitation	705	445,522
62	Social halls & markets rehabilitation	705	456,347
63	Social halls & markets rehabilitation	705	553,547
64	Social halls & markets rehabilitation	705	801,567
65	Social halls & markets rehabilitation	705	899,028
66	Social halls & markets rehabilitation	705	2,719,459
67	Social halls & markets rehabilitation	705	540,162
68	Bus Park Construction/ Rehab- Ziwa	800	493,482
69	Water & Sanitation- Embakasi	900	612,372
70	Water & Sanitation- Utawala	905	738,834
71	Water & Sanitation- Riruta	905	402,183
	LA Sub - Total		207,186,275

LA Code	6
LA Name	Ahero Town Council

No	Project Title	Proj. Type	TOTAL
1	CONSULTANCY	100	1,107,500
2	PRINTER	300	15,000
3	ROAD GRADING	405	673,000
	LA Sub - Total		1,795,500

LA Code	11
LA Name	Awendo Town Council

No	Project Title	Proj. Type	TOTAL
1	TOWNHALL	200	300,000
2	KWOYO KODALO DISPENSARY	240	100,000
3	NGONGA DISPENSARY	240	250,000
4	KUJA NYOKAL DISPENSARY	240	125,000
5	SARIA DISPENSARY	245	70,000
6	SIRUTI DISPENSARY	245	140,000
7	ROAD MAINTENANCE	405	264,800
8	MANYATTA CATTLE DIP POLY	500	500,000
9	MALUNGA SEC. SCHOOL	500	250,000
10	KWOYO KODALO MIXED SEC. S	500	125,000
11	AWENDO MARINDI TECH. SCHO	500	250,000
12	KOMOLO RUME SECONDARY S	500	250,000
13	ST. JOSEPH KAMIYAWA SEC. SC	500	140,000
14	NYAKURU MIXED SEC. SCHOOL	500	125,000
15	KWE PRIMARY SCHOOL	505	40,000
16	NYAROMBO PRIMARY SCHOOL	505	40,000
17	ANGOGO PRI. SCHOOL	505	125,000
18	BUS PARK	800	500,000
19	KACHANGWE CATTLE DIP	999	70,000
	LA Sub - Total		3,664,800

LA Code 216

LA Name Baringo County Council

No	Project Title	Proj. Type	TOTAL
1	Loboi Maternity Wing	240	103,550
2	Sumeiyon Dispensary	240	130,130
3	Sandai Dispensary	240	152,790
4	Kasaka Dispensary	240	10,000
5	Katibel Dispensary	240	46,255
6	Kiptakuich Dispensary	245	80,220
7	Muchukwa Dispensary	245	47,155
8	Seretunin Dispensary	245	182,900
9	Kapkelelwa Dispensary	245	164,180
10	Kapliei Dispensary	245	138,446
11	Kabartonjo Market Puplic Toilet	260	950
12	Tenges Market	260	12,000
13	Kipsaraman Market	260	76,650
14	Barwessa stock sale Yard	260	1,585
15	Computer Printer	300	8,970
16	Civic car Koibatek C.C	360	600,000
17	Toyota 4 W. D.	360	97,795
18	Zusuki Moto Cycle Motor	375	1,470
19	Illiagat sereton Road	400	104,160
20	Kalabata pry school	500	8,500
21	Sigiawo Primary school	500	364,194
22	Nginyang primary school	500	324,930
23	Ngoroit pre school	500	135,709
24	Talai primary school	500	70,315
25	Chebilat pre school	500	134,640
26	Rabai primary school	500	125,716
27	Kapkirwok primary school	505	30,310
28	Kipkaech Boarding Primary School	505	38,250
29	Tiriondonin Sec school	505	55,900
30	Oinabmoi secondary school	505	57,400
31	Loboi primary school	505	506,979
32	Sangarau Sec. School	505	4,440
33	Attiar primary school	505	20,200
34	Kabartonjo Bus Park	800	580
35	Chepngerinbei Water	900	95,940
36	Kirandich catchment	900	12,670
37	Kapjames Dam	900	1,380
38	Lake Baringo Borehole	900	975
39	Marigut zonal office	999	4,850
40	Baringo District Sports	999	156,948
41	Ngusuria women group plant	999	101,076
42	Issas Cattle Dip	999	52,660
43	Chebarko Oinebinoign	999	39,000
44	Sirwet Cattle Dip	999	6,450
45	Lake Kamnarok Tourist Gate	999	1,683
46	Lake Kamnorok Gully Drainage	999	1,500
47	Tourism Promotion	999	7,350
	LA Sub - Total		4,319,751

LA Code 217

LA Name Bomet County Council

No	Project Title	Proj. Type	TOTAL
1	43Dispensaries-Building materials	240	2,917,000
2	3 Open Markets Plots	260	964,500
3	13 Road & Footbridge Construction	405	950,000
4	116 Schools'Building Materials	505	2,975,000
5	28 School's Text Books	505	265,000
6	10 Piped Water Projetcs	905	550,000
7	12 Cattle Dips Rehabilitation	999	350,000
8	9 Chief's & AP Office Construction	999	303,000
9	21 Water Springs Rehabilitated	999	275,000
10	2 Jua Kali Construction Materials	999	166,500
11	10 Churches' Building Materials	999	104,000
	LA Sub - Total		9,820,000

LA Code 226

LA Name Bomet Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Merigi Dispensary-Township	240	133,333
2	Muiywek Secondary School-Mutarak	240	128,333
3	Kabisoge Polytechnic- Itembe	240	123,333
4	Aisaik Secondary School- Embwen	999	83,333
5	Cheboin Secondary School- Cheboin	999	133,333
	LA Sub - Total		601,665

LA Code 231

LA Name Bondo County Council

No	Project Title	Proj. Type	TOTAL
1	Valuation roll	100	350,000
2	Construction of Council Hall & Offi	205	2,840,162
3	Nango Dispensary	245	20,000
4	Extension of Kapiyo Dispensary	245	315,000
5	Rehabilitation of Got Matar Dispens	245	150,000
6	Kambajo Dispensary(Land)	245	10,000
7	Completion of Mawere Dispensary	245	229,883
8	Purchase of office furniture	310	278,700
9	Opening and Grading of Achuodho	405	298,200
10	Opening and Grading of Kowino Mir	405	360,000
11	Installation of Culverts	405	403,000
12	Grading of Madundu,Wikwang Acce	405	50,000
13	Construction of Slaughter Slab at Us	600	100,000
14	Construction of 4 Pit latrines	605	172,920
15	Migwena Sports and Cultural Festiv	705	38,060
16	Rehabilitation of Osogo Dam	900	190,000
17	Rehabilitation of Ogwedhi Dam	900	258,000
18	Rehabilitation of Ochieng'a Dam	900	464,000
19	Rehabilitation of Kokawo Dam	900	464,000
20	Rehabilitation of Kawamang'aria Da	900	464,000
21	Rehabilitation of Kouma Dam	900	300,000
22	Rehabilitation of Kondiek Dam	900	285,000

23	Construction of Nyenye fish banda	999	230,000
	LA Sub - Total		8,270,925

LA Code	36
LA Name	Bondo Town Council

No	Project Title	Proj. Type	TOTAL
1	Accountancy services (Abstracts)	100	116,000
2	Electricity- Staff Houses KPLC Line	200	60,000
3	Improvements- Markets Toilets	260	29,000
4	Equipment- Computer	320	68,500
5	Purchase - Tractor	350	1,161,000
6	Roads Utumba - Sinapanga	400	183,600
7	Improvement- Bus Park	400	35,000
8	Classroom-Lwala Primary	500	200,000
9	Classroom-Nyakasumbi Primary	500	200,000
10	Classroom-Township Secondary	500	200,000
11	Classroom-Barkawaga Primary	500	200,000
12	Improvement- Old Slaughter.	605	41,000
13	Previous LASDAP Barkowino Kotia	900	35,000
14	Previous LASDAP Ajigo Nyadong	900	30,000
	LA Sub - Total		2,559,100

LA Code	41
LA Name	Bungoma County Council

No	Project Title	Proj. Type	TOTAL
1	Poverty Eradication Projects	245	700,000
2	Market repairs	265	622,000
3	Repair of Fire Engine KAB 281Q	365	234,400
4	Construction of Bridges	405	1,128,882
5	Grading of roads	405	5,136,007
6	Extension of Street Lights	405	2,317,014
7	Road repairs	405	150,000
8	Opening of Drains	405	312,300
9	Ward Offices	500	324,000
10	Burseries	500	1,700,000
11	Education Projects	500	800,000
12	Purchase of refuse dump-site	605	304,000
13	Renovation of Stadium	705	40,790
14	Buspark repairs	805	134,200
15	Protection of Water Springs	900	320,651
16	Debt Resolution	999	1,944,000
	LA Sub - Total		16,168,244

LA Code	46
LA Name	Bungoma Municipal Council

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF WARD OFFI	200	375,000
2	CONSTRUCTION OF WARD OFFI	200	375,000
3	HEALTH ACTIVITIES	245	7,500,000
4	HEALTH INFRASTRUCTURE	245	7,500,000
5	CONSTRUCTION OFROADS & B	805	6,978,103
6	CONSTRUCTION OF ROADS & B	805	6,978,103
7	PREPARETION OFVALUATION R	900	1,750,000
8	PREPARATION OF VALUATION	900	1,750,000
9	WATER SANITATION INFRUSTR	905	7,500,000
10	WATER AND SANITATION ACTI	905	7,500,000
	LA Sub - Total		48,206,206

LA Code	51
LA Name	Bureti County Council

No	Project Title	Proj. Type	TOTAL
1	Council Quest House	220	6,360,000
2	Kiptome Dispenasry	245	55,000
3	Tebesonik Dispenasry	245	55,000
4	Kabitungu Dispensary	245	30,000
5	Kapsinendet Dispensary	245	30,000
6	Kapsinendet Dispensary	245	30,000
7	Chepchabas Dispensary	245	30,000
8	Kapitungu Dispensary	245	30,000
9	Kiptenden Comm.Dispensary	245	35,000
10	Kaptien Dispensary	245	50,000
11	Itare Dispensary	245	45,000
12	Yaganek Dispensary	245	45,000
13	Siongi Dispensary	245	55,000
14	Kimolwet Health Centre	245	20,000
15	Itae Dispensary-Kaptebengwet	245	45,000
16	Kapset Dispensary	245	30,000
17	Michira Dispensary	245	10,000
18	Kelunet Dispensary	245	172,469
19	Chebirbelek Dispensary	245	100,000
20	Kaptembwo Dispensary	245	70,000
21	Kenyagoro Dispensary	245	70,000
22	Kapyangek Dispenasr	245	58,000
23	Ngoina Kaboeto Dispensary	245	56,000
24	Siongoi Dispensary	245	55,000
25	Kaptien Dispensary	245	50,000
26	Kapkisiara Health Centre	245	55,000
27	Kiptome Dispensary	245	55,000
28	Bosto Dispensary	245	20,000
29	Kapkisiara Healthg Centre	245	55,000
30	Tebesonik Dispensary	245	55,000
31	Kimolwet Health CENTRE	245	20,000
32	Koiwa Health Centre	245	15,000
33	Satiet Comm.Health Centre	245	10,469
34	Kipsonoi Health Centre	345	50,000
35	Tebsonik Road Grading	405	50,000
36	Kamungei Road Grading	405	79,000
37	Embomos Roads	405	262,000
38	Tabet Foot Bridge	405	55,000
39	Nyoikeno Bridge	405	50,469
40	Nyioikeno Foot Bridge	405	50,469
41	Kiptenden/Nukiat RoadMurraming	405	61,000
42	Tombiret/Cheboro Road Grading	405	4,000
43	Kaptebengwet Road Grading	405	17,000
44	eEmityot Bridge Constraction	405	17,000
45	Kimulot Road Grading	405	17,000

46	Kipraisi / Itibet Road Grading	405	17,000
47	Mogogosiek Road Grading	405	17,000
48	Chemosot Road Grading	405	13,450
49	Kisiara /Tulwet Road Grading	405	10,000
50	Kiprorny N Road Grading	405	17,000
51	Kongonyot Foot Bridge	405	4,000
52	Kipkerinienny Road Maintence	405	40,000
53	Kaptient/Sangwa Bridge	405	26,469
54	Tombiret Road Grading	405	4,480
55	Murraming Nursery School	405	5,000
56	Kapcherire/Chesoen Bridge	405	33,000
57	Kisiara Tulwet Road Grading	405	10,000
58	Kapcherire/Chesoen Bridge	405	33,000
59	Siryat Road Murraming	405	35,000
60	Embomos Road Grading	405	35,000
61	Boito Location Road Opening	405	38,000
62	Kongonyot Foot Bridge	405	40,000
63	Kaptebengwet Bridge Construction	405	26,469
64	Terek Girls Sec.School	505	79,000
65	Yaganek Pry.School	505	70,000
66	Mongojet Sec.School	505	80,000
67	Ruseya Sec.School	505	80,000
68	Chesamisiet Pry.School	505	61,000
69	Kaptebengwet Sec.School	505	80,000
70	Nursery Schools	505	80,000
71	Cheibei Nursery School	505	10,000
72	Kaptebengwet Secondary School	505	80,000
73	Kaptien Sec.School	505	85,000
74	Kapchelach Sec.School	505	80,000
75	Kimoso Pry.School	505	50,000
76	Kipsimbol Nursery School	505	30,000
77	Kasengere Nusery School	505	30,000
78	Bosto Sub-Loc.Educations Busry	505	32,794
79	Lelechwet Pry.School	505	34,000
80	Lelchwet Primay School	505	34,000
81	Kapsengere Pry.School	505	35,000
82	Kaboeto Pry.School	505	56,000
83	Siryat Pry.School	505	50,000
84	Kaptorogo Nursery School	505	60,000
85	Chemosore Nursery School	505	50,000
86	Nyakesu Nursery School	505	50,000
87	Kibugat Pry.School	505	56,000
88	Cheoiuywa AIC.Nursery	505	60,000
89	Kipkerieny Pry.School	505	60,000
90	Kipkerieny Pry.School	505	60,000
91	Togomin Pry.School	505	39,000
92	Cheibei Nursery School	505	10,000
93	Kaptebengwet Sec.School	505	10,000
94	Ku gerwet Pry.School	505	15,000
95	Natherniel Chebelyon Pry.School	505	12,000
96	Kaptien Pry.School	505	12,000
97	Seanin Pry.School	505	12,000
98	Koiwa Pry.School	505	12,000
99	Aregeriot Pry.School	505	12,000
+02	Cheptingting Pry.School	505	12,000
+02	Chebunye Tech.Institute	505	12,000
+02	Kamogomon Pry.School	505	15,000
+02	Tuiyobei Primary School	505	10,000
+02	Komimi Nursery School	505	15,000
+02	Michira Primary School	505	10,000
+02	Kamogomon Pry.School	505	10,000
+02	Michira Pry.School	505	10,000
+02	Tuiyobei Pry.School	505	10,000
+02	Chebei Pry.School	505	10,000
+02	Tuiyobei Pry.Schoool	505	10,000
+02	Chepchabas Adult Education	505	5,000
+02	Ndalelai Pre- School	505	5,000
+02	Kaptien Seconday School	505	85,000
+02	Nyoikeno Primary School	505	30,000
+02	Satiet Pry.School	505	12,000
+02	Kipira Pre-School	505	20,000
+02	Chepchabas Nursery School	505	30,000
+02	ST.Monica Girls Sec.School	505	30,000
+02	Chebilat Pry.School	505	30,000
+02	Koluu Kaporuso Pry.School	505	30,000
+02	Kipsimbol Nursery School	505	30,000
+02	Chebugen Pry.School	505	29,234
+02	Koitalel Pimary School	505	28,000
+02	Koitalel Pry.School	505	28,000
+02	Kamirai Pry.School	505	25,833
+02	Kiimose Nursery School	505	15,000
+02	Kapletundo Pry.School	505	20,000
+02	Koluu Kaporuso Primary School	505	30,000
+02	Kamoronge Nursery SCHOOL	505	20,000
+02	Chesilyot Pry.School	505	20,000
+02	Cheptangulgei Pry.School	505	20,000
+02	Cheptalal Pry.School	505	20,000
+02	Chepkok Nursery School	505	19,000
+02	Chepkok Nursery School	505	19,000
+02	Cheribo Pry.School	505	17,500
+02	Kenene Pry.School	505	17,500
+02	Loyltech Commercial Collage	505	15,600
+02	Kamagomon Primary School	505	15,000
+02	Tumbelyon Pry.School	505	25,833
+02	Chebirbelek Sec.School	505	100,000
+02	St.Monica Chepangang Girls	505	30,000
+02	Chesamisiet Pry.School	505	162,000
+02	12 Primary Schools 1 Sec.School	505	140,000
+02	ST.Brigit Sec.School	505	100,000
+02	Kisiara 3 Water Springs	900	60,469
+02	4 Water Springs- Tebesonik Loc.	900	176,469
+02	Kapchekap Comm.Water Project	900	120,000
+02	Kaminjjeiwet Water Poject	900	30,000
+02	Getarwet Chief's .Comm.Water Proj	900	20,000
+02	Chepchabas Water Spring	900	20,000
+02	Kondamet Water Spring	900	10,469
+02	Simotwet Water Project	900	10,000
+02	Cheptalal Water Project	900	10,000
+02	Kapchekap Water Project	900	120,000
+02	Tebswet Water Point	900	10,000
+02	Teagat Water Spring	905	20,000
+02	Marerkweyit Water Spring Construct	905	25,000
+02	Taboino Water project	905	20,000
+02	Saptet Water Spring	905	16,660
+02	Tebebswet Water Point	905	10,000
+02	Kaptebengwet Chief's Office	999	25,000
+02	Chemosot Physcially Handicaped Gr	999	16,000
+02	Kaptebengwet Chief's Office	999	25,000

+02	Getarwet Chie's Office	999	20,000
+02	Tea Estate Projects	999	20,000
+02	Chemosore/Kapletio Cattle Dip	999	20,000
+02	Chemosore/Kapletio Dip	999	20,000
+02	Ajiwa Shamji Ltd Sotik	999	18,500
+02	Edhena Vision Group	999	17,000
+02	Borotet VIP Intergrated Group For T	999	20,235
+02	Regubei United Group	999	15,000
+02	Koitalel Tea Buying Centre	999	15,000
+02	Chemosot Chie's Office	999	10,000
+02	Cheborus Tea Buying Centre	999	10,000
+02	Kipletundo Sumeek Pefa Church	999	10,000
+02	Kapletundo Kongasis AIC.Church	999	10,000
+02	Rokonget Testai Group	999	10,000
+02	Satiet Buying Centre	999	4,000
+02	Kiptenden Chif's Office	999	20,000
+02	Kutet Yuoth Group	999	10,000
+02	A.K.A.Maritim	999	200,000
+02	Edhena Vision Group	999	17,000
+02	Rehabilitation of Cattle Dips	999	210,000
+02	Chepchabas (Self-Help Group)	999	146,469
+02	G.T.I.Mombasa	999	100,000
+02	5 Groups for the Needy	999	86,000
+02	Kisiara/Tulwet Football Club	999	60,000
+02	Kenya Power & Lighting co.Ltd	999	50,000
+02	Chebinyiny Tea Buying Centre	999	36,000
+02	Kibilkong Cattle Dip	999	30,000
+02	Tagabe Tea Buying Centre	999	30,000
+02	Chepchabas Tea Buying Centre	999	30,000
+02	Chepchabas Tea Buying Centre	999	30,000
+02	Kabutungu Welfare & Edu.Group	999	30,000
+02	Tagabe Tea Buying Centre	999	30,000
LA Sub - Total			14,085,309

LA Code 56

LA Name Burnt Forest Town Council

No	Project Title	Proj. Type	TOTAL
1	Assistance to dispensaries	245	113,370
2	Office machines	315	36,550
3	Road Grading	405	1,188,723
4	Assistance to schools	505	975,804
5	Buraries	505	49,310
6	Water Projects	900	11,650
7	Assistance to Groups	999	115,430
8	Cattle Dips	999	120,795
LA Sub - Total			2,611,632

LA Code 61

LA Name Busia County Council

No	Project Title	Proj. Type	TOTAL
1	CAFETERIA CUM OFFICES	200	289,200
2	PROVISION OF HEALTH FACILIT	245	65,550
3	REHABILITATION OF COUNCIL	250	188,710
4	FENCING OF MARKETS	265	381,474
5	CONSTRUCTIN OF PIT LATRINE	265	532,594
6	PHOTOCOPIER & FAX MACHINE	315	334,000
7	GRADING OF FEEDER ROADS	405	2,208,154
8	CONSTRUCTION OF ECD CENTR	500	316,785
9	REHABITATION OF PRI. SCHOO	505	214,860
10	TREE NURSERY	900	14,000
11	CONSTRUCTION OF WATER SPR	900	799,570
12	FENCINGOF COUNCIL COMPOU	900	715,679
13	ENVIROMENTAL AUDIT	999	95,000
14	PREPARATION OF STRATEGIC P	999	856,854
LA Sub - Total			7,012,430

LA Code 66

LA Name Busia Municipal Council

No	Project Title	Proj. Type	TOTAL
1	FENCING OF MARKETS	265	162,500
2	CONSTRUCTION OF FOOT BRID	405	1,509,800
3	GRADING OF ROADS	405	174,000
4	CONSTRUCTION OF CLASSROO	500	1,080,760
5	NURSERY SCHOOL EQUIPMENT	505	369,413
6	CONSTRUCTION OF STADIUM P	705	851,172
7	REHABILITATION OF SOCIAL H	705	292,552
8	CONSTRUCTION OF PARKING Y	800	328,630
9	CONS OF BOREHOLES AND SPRI	900	1,614,794
10	DRAINAGE SYSTEM	999	816,000
LA Sub - Total			7,199,621

LA Code 71

LA Name Butere-Mumias County Counci

No	Project Title	Proj. Type	TOTAL
1	Construction of County Hall	200	1,354,092
2	Market Improvement	265	1,287,230
3	Purchase of Computer	300	123,172
4	Purchase of Tractor	350	5,643,675
5	Purchase of Vehicle	360	2,601,300
6	Gravelling of Roads	405	1,215,000
7	Costruction of River Crossinmgs	405	3,958,280
8	Protection of Spriungs	900	1,920,082
LA Sub - Total			18,102,831

LA Code 76

LA Name Chepareria Town Council

No	Project Title	Proj. Type	TOTAL
1	BOREHOLES	900	235,707
LA Sub - Total			235,707

LA Code	81
LA Name	Chogoria Town Council

No	Project Title	Proj. Type	TOTAL
1	COMPLETION OF TOWN HALL	200	1,101,283
2	HEALTH INFRA. REHABILITATI0	245	41,666
3	PURCHASE OF FURNITURE	310	10,416
4	PURCHASE OF OFFICE EQUIPM	315	72,918
5	REHABILITATION OF SCHOOLS	505	125,000
	LA Sub - Total		1,351,283

LA Code	86
LA Name	Chuka Municipal Council

No	Project Title	Proj. Type	TOTAL
1	COMPUTERIZATION	300	339,600
2	TELEPHONE INSTALLATION	315	130,002
3	ROAD	405	1,328,180
4	TOILET	605	226,590
5	WATE SPRING	905	173,500
	LA Sub - Total		2,197,872

LA Code	91
LA Name	Eldama Ravine Town Council

No	Project Title	Proj. Type	TOTAL
1	Building (Completion of Council Off	200	102,731
2	Construction of E/Ravine Town Cou	200	220,830
3	Completion of Toniok Dispensary (P	245	340,808
4	Completion of Stadium Perimeter W	705	190,000
5	Purchase of Water Pump (Poror)	900	342,200
6	purchase of water pipes (Benonin W	900	304,960
7	Purchase of Water Pipes/Rehabilitati	900	313,592
8	Purchase of Water Pipes (Kabimoi)	900	301,153
	LA Sub - Total		2,116,274

LA Code	96
LA Name	Eldoret Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Kamkunji H.C Phas	245	214,245
2	Construction of Kipkenyo H.C	245	393,931
3	Extension of matenrity pioneer H.C	245	556,804
4	Purchase of 2 pick-ups (toyota hilux)	350	2,919,310
5	Purchase of tractor and front loader	350	2,337,360
6	Purchase of tractor trailer	350	428,625
7	Purchase of Omni Bus (Toyota hiace	360	2,084,890
8	Repair of Grader	365	1,163,835
9	Repair of Vitalis Shovel	365	3,103,840
10	Lapyemit Road	405	140,000
11	langas / Kahuro / Yamumbi Roads /	405	3,944,969
12	Pioneer / racecourse / elgon View R	405	3,177,000
13	Munyaka / Kapsoya / Liplombe Roa	405	3,166,000
14	C.B.D Roads / main Bus park	405	2,233,938
15	Kipkarren / west indies Road	405	1,716,000
16	Tairi Mbili / kapchumba Roads	405	1,241,500
17	Nandi Road	405	925,792
18	Chebisas Road	405	254,000
19	Kidiwa / Uhuru / Kapsuswa Drainag	999	746,395
	LA Sub - Total		30,748,434

LA Code	106
LA Name	Embu Municipal Council

No	Project Title	Proj. Type	TOTAL
1	PROGRAMM	305	1,129,260
2	PERIODIC ROADS MAINT	405	767,025
3	BLUE VALLEY: ST MICHAEL PR	505	122,258
4	COUNTY PRY SCH	505	123,080
5	NJUKIRI: NTHAMBO PRI SC	505	136,685
6	ITABUA: GATONDO SEC SC	505	274,194
7	KANGARU:	505	30,000
8	CONSTRUCTION OF 3RD B/PAR	800	1,287,193
9	PURCHASE OF WATER METERS	900	408,000
10	KAMIU: IVECHE	999	323,000
11	MATAKARI: ELECTRICITY	999	69,800
12	PURCHASE OF LAWN MOWER	999	235,000
	LA Sub - Total		4,905,495

LA Code	111
LA Name	Funyula Town Council

No	Project Title	Proj. Type	TOTAL
1	ROADS	405	300,000
2	GREEN GARDEN	999	110,720
	LA Sub - Total		410,720

LA Code	116
LA Name	Garissa County Council

No	Project Title	Proj. Type	TOTAL
1	Dispensary at Damajale	245	422,941
2	Reconstruction of Modogashe Marke	265	2,002,251
3	Livestock Holding ground at Modica	265	1,130,000
4	Livestock Market at Modicar	265	750,000
5	plurchase of furniture	310	267,800
6	Dormitory at Shanta Abak	505	4,300,000
7	Classrooms at Modicar	505	750,000
8	Dormitory at Liboi Prim. School	505	717,241
9	Adwin Block at Modicar	505	1,300,000
10	Electrification at Umu-Salama Sec.	505	500,000
11	Laboratory at Bura Sec. School	505	300,000
12	Classrooms at Alinjugur	505	720,000
13	withholding tax (VAT)	999	455,522
14	Disaster food	999	1,500,000

LA Sub - Total	15,115,755

LA Code	121
LA Name	Garissa Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Mini Markets	260	680,000
2	Grading of Access roads	400	2,000,000
3	Early childhood Development	500	1,050,000
4	Slaughter slab	600	230,000
5	Refuse containers	605	800,000
6	Capacity bulding	999	240,000
7	Street lighting	999	600,000
8	physical planning& Survey	999	1,000,000
LA Sub - Total			6,600,000

LA Code	126
LA Name	Gucha County Council

No	Project Title	Proj. Type	TOTAL
1	Physical development plan	100	25,000
2	School desks	310	207,000
3	Rehabilitation of roads	405	751,780
4	Construction of toilets	900	4,000
5	Water springs	905	1,356,540
LA Sub - Total			2,344,320

LA Code	131
LA Name	Gusii County Council

No	Project Title	Proj. Type	TOTAL
1	Construction of bridges	805	55,000
2	Rehabilitation and protection of wat	905	1,531,000
LA Sub - Total			1,586,000

LA Code	136
LA Name	Homa Bay County Council

No	Project Title	Proj. Type	TOTAL
1	Oriang' Hs Rehab. (Elect.)	255	365,899
2	Construction of Pit Latrines	265	207,590
3	Renovation of Offices	300	42,750
4	Motor Vehicle Maint.	365	1,090,595
5	Training	400	73,650
6	Disaster Management	405	40,000
7	Grading of Roads	405	300,000
8	Assistance to Schools	505	1,003,700
9	Rodi Kopany Water Project	900	1,358,764
10	Strategic Plan	900	499,539
11	Valuation Role	900	150,000

LA Sub - Total	5,132,487

LA Code	141
LA Name	Homa Bay Municipal Council

No	Project Title	Proj. Type	TOTAL
1	TOILET RENOVATION	220	39,170
2	MURRAMING DESIGNATED MA	260	150,000
3	KAL 038 A	365	50,000
4	GRADING OF ROADS (CBD)	405	25,000
5	TRUCTION/MURRAMING ACCES	405	1,311,841
LA Sub - Total			1,576,011

LA Code	143
LA Name	Ijara County Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Masalani Market	265	1,224,538
2	Construction of Hulugho market	265	687,500
3	Construction of Kotile Market	265	300,000
4	Masalani Township Roads	999	1,100,000
5	Purchase of Typewriter	999	85,000
LA Sub - Total			3,397,038

LA Code	146
LA Name	Isiolo County Council

No	Project Title	Proj. Type	TOTAL
1	OFFICE AND CHAMBER	200	4,000,000
LA Sub - Total			4,000,000

LA Code	151
LA Name	Iten-Tambach Town Council

No	Project Title	Proj. Type	TOTAL
1	FENCINGOF CEMETERY TAMBA	210	172,785
2	ANIN DISPENSARY	240	367,495
3	KAPCHEBAR DISPENSARY	240	200,000
4	SERGOIT HEALTH CENTRE	240	100,000
5	PURCHASE OF VEHICLE	360	761,060
6	PURCHASE OF EQUIP/FURNITU	360	258,078
7	CONSTR. OF CLASSROOM-SING	500	75,000
8	CONSTR.OF CLASSROOM-KOBI	500	75,000
9	KIPTINGO WATER PROJECT	900	100,000
10	REPAIR OF WATER TANK	900	80,000
11	REPAIR/MAINTAINANCE OF DIP	999	70,000
12	ACQUISITION OF LAND	999	100,000
LA Sub - Total			2,359,418

LA Code	156
LA Name	Kabarnet Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Additional class	500	400,000
2	Construction of Water Tank at Boro	505	100,000
3	Tilelon Primary School	505	200,000
4	Building of Toilet	605	151,280
5	Construction of Toilet at Kapropita	805	50,000
6	Construction of Classroom at Kiboi	805	50,000
7	Training of Council Staff	905	200,000
8	Seguton water pipes	905	200,000
9	Kaprogonya Pipes Purchase	905	200,000
10	Purchase and installation of pipes K	905	100,000
11	Purchase and Installtion of Pipes	905	100,000
12	Construction of cattle dip	999	200,000
	LA Sub - Total		1,951,280

LA Code	166
LA Name	Kakamega County Council

No	Project Title	Proj. Type	TOTAL
1	Health infrastructure construction	240	2,473,160
2	Purchase of vehicle (HD)	350	11,281,845
3	Roads/street Rehabilitation	405	3,070,624
4	School construction/expansion	505	266,020
5	Solid waste & conservancy	605	17,969
6	Transport infrastructure construction	805	261,104
7	Other projects	999	6,166
	LA Sub - Total		17,376,888

LA Code	171
LA Name	Kakamega Municipal Council

No	Project Title	Proj. Type	TOTAL
1	AI - MORTUARY	220	506,000
2	MARKET - DISPENSARY	245	450,000
3	INUDSTRIAL - DISPENSARY	245	450,000
4	SHIBIRIRI DISPENSARY	245	450,000
5	COUNCIL - COMPUTER INST.	300	200,000
6	PLANT & EQUIPMENT	320	400,000
7	MILIMANI - ROAD	405	400,000
8	HOSPITAL - ROAD	405	400,000
9	MATENDE - ROAD	405	400,000
10	MARABA BRIDGE	405	450,000
11	MUSAA - ROAD	405	450,000
12	BUKHULUNYA - ROAD	405	450,000
13	MAHIAKALO SPRING WATER	505	107,701
14	MAHIAKALO SEC. SCHOOL	505	450,000
15	AMALEMBA SEC. SCHOOL	505	450,000
16	SICHIRAI - SPRING WATER	900	450,000
17	OTIENDE - WATER	900	350,000
18	MUTSEMBI	999	604,000
19	KEFINCO - LWATINGU	999	562,000
20	AAYWA - SHINDIVESI	999	560,000
21	SHIRERE - MUSOSO	999	320,000
22	COUNCIL - FIRE TENDER	999	1,600,000
23	SHISASARI - ROSTERMAN	999	980,000
24	AI - NYAYO	999	1,100,000
25	SUPERVISION	999	165,891
26	SHIRERE - SHILONGO	999	256,000
	LA Sub - Total		12,961,592

LA Code	176
LA Name	Kandara Town Council

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF TOILET BL	200	40,000
2	FENCING OF HAWKERS AND OP	200	40,000
3	GRADING KANDARA STREETS	400	60,000
4	CONSTRUCTION OF KWA DAUD	400	100,000
5	RENOVATION OF KARIMAMWA	500	200,000
	LA Sub - Total		440,000

LA Code	181
LA Name	Kangema Town Council

No	Project Title	Proj. Type	TOTAL
1	kiairathe Market	265	27,590
2	kibango to Watuha School Road	405	101,763
3	Central Ward Gravelling Market &	405	24,300
4	Muringa-ini Road Grading	405	3,300
5	Bus Park	800	630,711
	LA Sub - Total		787,664

LA Code	186
LA Name	Kangundo Town Council

No	Project Title	Proj. Type	TOTAL
1	Syanthe Dispensary	245	45,758
2	Mukinike Dispensary	245	29,770
3	Kyevaluki Dispensary	245	22,600
4	Tala Bus Park Toilet	245	20,800
5	Sengani Dispensary	245	44,400
6	Kilalani Water Project	245	45,603
7	Kathaana Dispensary	245	42,000
8	Ndunduni Dispensary	245	92,653
9	Nguluni Sub- Health	245	178,316
10	Misyani Dispensary	245	50,000
11	Kivaani Public toilet	245	157,040
12	Kakutha Water Project	245	19,000
13	St. Joseph Sec. Sch	245	70,000
14	Kwa Mutalia Dispensary	245	68,810
15	Kyaume Dispensary	245	62,250
16	Kambusu Dispensary	245	59,926
17	Kakuyuni Pub. Toilet	245	158,667
18	Kikambuani Drift	405	130,000

19	Katine Road	405	109,800
20	Thwake Road	405	310,008
21	Donyo Sabuk -Kyeleni Road	405	212,500
22	Yondoni Bridge	405	200,000
23	Kitwii/Kikomba Braidge	405	136,500
24	Kwa Kathule Drift	405	100,000
25	Kikambuani / Kivaani Road	405	20,000
26	Kyamutwoia Drift	405	47,250
27	Ngiini Drift	405	112,500
28	Kwa Matheka Drift	405	50,000
29	Mbondoni Drift	405	112,500
30	Kyevaluki Pr. Schoo.	505	172,725
31	Katulye Sec. School	505	131,993
32	Kakuyuni Pr. School	505	53,250
33	Kakutha Pr. School	505	131,000
34	Mbusyani Sec. School	505	100,000
35	Itheuni A.I.C Sec. School	505	99,152
36	Kyeleni Sec. Sch	505	212,500
37	Kithayoni Pri. Sch.	505	50,000
38	Kwa Mwenze Pr. School	505	47,254
39	Kithuani Sec. School	505	43,374
40	Computers	705	694,000
41	Kangundo Bus Park	800	1,923,681
42	Exhauster	800	1,885,760
43	Gravelling of Town Roads	999	92,448
	LA Sub - Total		8,345,788

LA Code 191

LA Name Kapenguria Municipal Council

No	Project Title	Proj. Type	TOTAL
1	VALUATION ROLL	100	400,000
2	CONS. OF KISHAUNET DISPENS	240	450,000
3	CONS. OF A ROOM-MATERNITY	240	50,000
4	CONS. OF ARAPMARKET BRIDG	405	292,000
5	GRADING OF RURAL ROADS	405	1,195,060
6	ROADS AND DRAINAGES	405	1,804,511
7	CONS. OF CLASSROOM-NURSER	500	151,932
8	LAND FOR A SCHOOL	500	105,000
9	CONS. OF SIYOI SEC SCHOOL	500	600,000
10	CONS. OF CLASSROOM-PRIMAR	500	100,000
11	FENCING OF SLAUGTER SLAB	600	14,400
12	FENCING OF DUMPING SITE	605	74,040
13	REHAB. OF WATER INTAKE	905	103,000
14	ENVIRONMENT AUDIT-MARKE	999	100,000
	LA Sub - Total		5,439,943

LA Code 196

LA Name Kapsabet Municipal Council

No	Project Title	Proj. Type	TOTAL
1	expansion of street lights	230	569,923
2	Tulwet water project	230	167,000
3	Kabirirsang secondary school	230	400,000
4	Chemudu dispensary	240	222,124
5	refuse collection tractor	260	1,146,010
6	market extension/land acquisition	260	748,953
7	Grading/murram/culvert fixing-roads	405	400,000
8	Kabikwen secondary school	500	148,753
9	Kipsotoi primary school	500	30,653
10	Mukunya primary school	500	40,000
11	Muslim primary school	500	50,050
12	Kipture secondary school	500	194,357
13	St. Mary's sugut primary school	500	40,000
14	Silanga Bridge	999	100,000
15	Kaphibimbir dispensary	999	107,560
16	Kaptildil dispensary	999	122,516
17	Kunurter cattle dip	999	94,591
18	Kapngetuny cattle dip	999	98,875
19	Ngenybokurio dispensary	999	152,600
20	Kamurguywa dispensary	999	149,500
21	Chamasis women group	999	20,000
22	Kosirai Kosyin women group	999	20,000
23	Ngenybokurio cattle dip	999	24,000
24	Showground spring protection	999	150,653
	LA Sub - Total		5,198,118

LA Code 201

LA Name Karatina Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Computerisation-Server,Computer	300	957,783
2	Roads Construction & Repairs	405	2,462,691
3	NHC	999	463,342
	LA Sub - Total		3,883,816

LA Code 206

LA Name Karuri Town Council

No	Project Title	Proj. Type	TOTAL
1	Lorry / Tipper	350	4,850,000
2	Road Murraming	405	1,463,650
3	Pump Maintenance & Installation	900	275,722
	LA Sub - Total		6,589,372

LA Code 211

LA Name Kehancha Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Computers	205	311,215
2	Road Grader	350	11,657,970
3	Nyabosongo PPL	405	39,160
4	Rural Access Roads	405	3,079,345
5	Nyamaharaga office	405	108,000
6	Municipal Stadium	700	250,000
	LA Sub - Total		15,445,690

LA Code	216
LA Name	Keiyo County Council

No	Project Title	Proj. Type	TOTAL
1	NYARU HEALTH MATERNITY W	240	70,000
2	TUGUMOI CLINIC (DISPENSAEY	240	70,000
3	SETEK DISPENSARY	240	80,000
4	KENDUR DISPENSARY	240	80,000
5	KABULWO DISPENSARY	240	80,000
6	SIMOTWO DISPENSAEY	240	60,000
7	KIPSOEN DISPENSARY	240	80,000
8	BERITWA DISPENSARY	240	40,000
9	KOROBER TOROR ROAD	400	80,000
10	EMSE,KAPTERE,CHEPTEBEO &	500	80,000
11	KOBULWO SEC. SCHOOL	500	80,000
12	TUMEIYO NURSARIES	500	70,000
13	KOMBATICH PRIMARY SCHOOL	500	60,000
14	ORAPNO NURSARY SCHOOL	500	30,000
15	KOCHOLWO PRIMARY SCHOOL	500	80,000
16	MUNYEK NURSARY SCHOOL	500	80,000
17	KABIRISUS PRIMARY SCHOOL	500	80,000
18	KIPTENGWER PR. SCHOOL	500	80,000
19	SAMABUL WATER PROJECT	900	60,000
20	KOWOCHI WOMEN GROUP	900	80,000
21	SIMIT COFFEE FARMERS CO-OP	900	80,000
22	KAPKITONY FARMERS CO-OPE	900	80,000
23	CHEPSAMO MAKIE BRIDGE	900	70,000
24	RIMOI,KESSUP CATTLE DIP	900	80,000
25	KIPTIELTIEL WATER PROJECT	900	80,000
26	CHEROTA WATER PROJECT	900	70,000
27	CHEPSAMO WATER PROJECT	900	80,000
28	KAPTARAKWA TEA NURSARY	900	80,000
29	CHEMINWA WATER PROJECT	900	80,000
30	LELBOINET FARM.CO-OP. SOCI	900	80,000
31	KIPSAINA WATER PROJECT	900	80,000
32	KAPKALAN WATER PROJEC	900	80,000
	LA Sub - Total		2,360,000

LA Code	221
LA Name	Kendu Bay Town Council

No	Project Title	Proj. Type	TOTAL
1	TOWN HALL	200	200,000
2	CONSTRUCTION OF SEKA SE.SC	240	200,000
3	MAGAO DISPENSARY	240	568,210
	LA Sub - Total		968,210

LA Code	226
LA Name	Kericho Municipal Council

No	Project Title	Proj. Type	TOTAL
1	RURAL ELECTRIFICATION	230	1,785,716
2	CONSTRUCTION OF DISPENSAR	240	295,149
3	KAPSUSER MARKET	265	41,240
4	UPGRADING OF ROADS	405	6,628,140
5	UP-GRADING ROADS	405	194,100
6	CONSTRUCTION OF BRIDGES	405	179,837
7	BURSARY	505	1,729,750
8	CONSTRUCTION OF NURSERY S	505	93,600
9	CONSTRUCTION OF SCHOOLS	505	4,480,324
10	SPORT ACTIVITIES	700	27,500
11	VOCATIONAL	700	50,000
12	WATER PROJECTS	900	104,165
13	WATER TANK	900	42,374
14	GENERAL RATE FUND	999	326,311
15	SELF-HELP GROUP	999	114,480
16	REPAIR OF KIPCHEBOR	999	44,880
17	POLICE POST	999	23,450
18	LIBRARY EQUIPMENTS	999	100,455
19	ORPHANAGE	999	43,600
	LA Sub - Total		16,305,071

LA Code	231
LA Name	Keroka Town Council

No	Project Title	Proj. Type	TOTAL
1	Market Shades Construction	230	1,071,500
2	Spring Protection	260	172,310
	LA Sub - Total		1,243,810

LA Code	236
LA Name	rugoya/Kutus Municipal Coun

No	Project Title	Proj. Type	TOTAL
1	Old Kutus market construction mater	265	212,374
2	Rehabilitation of Council vehicles	370	112,153
3	Moulding of culverts	405	71,002
4	Construction Rianguru bridge	405	696,496
5	Kutus South Water Intake	900	364,378
6	Nduini Water Intake	900	315,646
7	Construction of shades	999	79,915
8	Construction of Kiaritha bridge	999	40,048
9	Grading of Council access roads	999	1,767,919
10	Construction of receptacles	999	253,388
	LA Sub - Total		3,913,319

LA Code	241
LA Name	Kiambu County Council

No	Project Title	Proj. Type	TOTAL
1	ELECTRIFICATION OF NYAGA H	230	35,480
2	KIAIBABU DISPENSARY	245	118,000
3	MIGUTA HEALTH CENTER	245	86,850
4	KIRENGA TECHNICAL EQUIPME	320	113,700
5	PURCHASE OF REFUSE COLLEC	350	2,176,000
6	REHABILITATION OF GRADER	365	850,000
7	REHABILITATION OF VEHICALS	365	1,228,200

8	ROAD MAINTENANCE	405	3,712,182
9	GITUAMBA SEC.SCH.CONST.	500	265,420
10	KIRENGA SEC. SCH.CONST	500	77,200
11	RIRONI WATER PROJECT	900	100,000
12	WATER PUMP -KIRENGA	900	68,500
13	KIRENGA WATER PUMP	900	68,500
14	KOMOTHAI WATER TANK	900	101,470
15	GITITHIA BOREHOLE	900	15,000
	LA Sub - Total		9,016,502

LA Code 246

LA Name Kiambu Municipal Council

No	Project Title	Proj. Type	TOTAL
1	OFFICE EXTENSION	205	857,082
2	COMMUNITY CENTRE	205	150,000
3	ROADS	405	1,850,000
4	GARBAGE SITES	605	150,000
5	WATER SUPPLY	905	600,000
6	H.I.V PROJECTS	999	250,000
	LA Sub - Total		3,857,082

LA Code 251

LA Name Kikuyu Town Council

No	Project Title	Proj. Type	TOTAL
1	Kikuyu open air Market	260	309,000
2	Hamindo thamanda Roads	405	350,000
3	Gathiga - Gikuni Road	405	540,340
4	Kanyariri -zambezi road	405	580,000
5	Kerwa-Kanyajara Roads	405	630,000
6	Kanyariri -karesheni Road	405	720,000
7	Drainage works - Kikuyu town	405	757,776
8	Mtse of feeder roads - Wards	405	770,808
9	Wangige Buspark	805	1,785,297
10	Ruku water project	900	49,150
11	Thogoto water project	900	348,757
12	Building of Receptacles/incinerator	905	577,230
	LA Sub - Total		7,418,358

LA Code 256

LA Name Kilifi County Council

No	Project Title	Proj. Type	TOTAL
1	PALAKUMI DISPENSARY	245	1,751,269
2	ROKA DISPENSARY	245	579,703
3	VITENGENI DISPENSARY	245	1,967,322
4	KALOLENI MARKET STALLS	265	3,353,830
5	BAMBA AUCTION RING	265	218,810
6	COMPUTER ACQUISITION	300	599,048
7	PURCHASE OF MOTOR VEHICL	355	2,745,000
8	ROADS REHABILITATION	405	1,771,124
9	WATER TANKS	900	2,103,405
10	PIPED WATER PROJECTS	900	3,260,893
11	KALOLENI WATER PROJECT	900	1,521,667
12	WALLFENCE AND STORE CONS	999	1,201,872
	LA Sub - Total		21,073,943

LA Code 261

LA Name Kilifi Town Council

No	Project Title	Proj. Type	TOTAL
1	MNARANI DISPENSARY	240	347,300
2	NGALA DISPENSARY	240	275,000
3	MAVUENI DIPENSARY	240	279,500
4	KIBARANI WATER PROJECT	900	300,250
5	TAKAUNGU WATER PROJECT	900	252,456
6	BUS PARK	999	4,294,032
	LA Sub - Total		5,748,538

LA Code 266

LA Name Kimilili Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Town Hall	200	1,635,560
2	Markets	265	243,210
3	Roads Grading	405	451,000
4	Spring Water Protection	900	774,350
5	Public Toilets	900	103,090
	LA Sub - Total		3,207,210

LA Code 271

LA Name Kipkelion Town Council

No	Project Title	Proj. Type	TOTAL
1	ADMINISTRATIVE SUPPORT SE	100	190,000
2	SOCIAL HALL	200	190,000
3	COUNCIL'S/CHIEF OFFICE	200	190,000
4	COFFEE FACTORY	210	325,000
5	SOLID WASTE GARBAGE CONS	605	65,000
6	WATER	900	600,000
7	CATTLE DIPS	999	50,000
8	HUMAN RESOURCE TRAINING	999	190,000
9	COMMUNITY DEVELOPMENT A	999	200,000
	LA Sub - Total		2,000,000

LA Code 276

LA Name Kipsigis County Council

No	Project Title	Proj. Type	TOTAL
1	DISPENSARIES	245	3,063,333
2	ACCESS ROADS	405	1,260,000
3	BRIDGES/ROADS	405	360,000
4	SCHOOLS	505	3,196,333

5	WATER PROJECTS	900	850,334
6	GROUPS (SELF-HELP)	999	350,000
7	CHURCHES	999	100,000
8	CHIEF OFFICES	999	300,000
	LA Sub - Total		9,480,000

LA Code 281

LA Name Kirinyaga County Council

No	Project Title	Proj. Type	TOTAL
1	KIBURU DISPENSARY	240	400,000
2	KARIKO DISPENSARY	240	457,304
3	MURINDUKO DISPENSARY	240	100,000
4	KIROGO CATTLE DIP	240	20,750
5	KIBIRIGWI DISPENSARY	240	717,450
6	KIAMUTUGU HEALTH CENTR	240	479,857
7	WANGURU HYPER MARKET	265	6,870,009
8	PURCHASE OF NEW VIHECLE	360	2,524,976
9	WANGURU BATTER MARKET	360	300,000
10	WANGURU BUS PARK	360	300,000
11	KANGAI MARKET	360	100,000
12	RIHABILITION OF MOTOR GR	360	770,000
13	KIANDIERI SEC SCHOOL	500	344,288
14	KIANJEGE SEC SCHOOL	500	277,500
15	ST. LEWIS SEC SCHOOL	500	250,000
16	KIANJIRU PRIMARY SCHOOL	500	100,000
17	KIINE MIXED SEC SCHOOL	500	138,750
18	KAVOTE SEC SCHOOL	500	222,720
19	NYAMINDI COMMUNITY HALL	705	60,000
20	KARIARA BRIDGE PROJECT	805	38,408
21	KARUKU BRIDGE	805	347,617
22	RWAMBITI WATER TANK	900	200,000
23	GATU SUCCESS WOMEN WAT	905	179,638
24	KIAMURUGA BOREHOLRE PU	905	55,000
25	NYARU WATER PROJECT	905	255,000
26	MWIRUA KABARO WATER PR	905	500,000
27	KIAMUCUKU WATER PROJECT	905	710,000
28	MURINDUKO POLICE POST	999	100,000
	LA Sub - Total		16,819,267

LA Code 286

LA Name Kisii Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Preparation of Valuation Roll	100	1,000,000
2	ICN Toshiba Ltd. - computers/Printe	300	84,792
3	Mecer E. A. Ltd. - Computers	300	90,647
4	Mantrae Kenya Ltd. - Grader Spares	365	22,043
5	JIT Machinery - Grader Repair	365	300,000
6	- Mokubo builders Eng.	400	193,738
7	- Charles Ombuna Const.	405	155,000
8	- Sakem Construction	405	1,112,521
9	- Mboraiwa Constr. Co.	405	105,000
10	- Sunjua Investment	405	181,750
11	- Visa Agencies	405	353,000
12	- Log & Products (K) Ltd.	405	690,854
13	Roads works - South Western Enterp	405	2,464,100
14	Daraja Mbili Water Project	900	123,981
15	Kiamwasi Water Project	900	117,694
16	Nyabururu Water Project	900	39,231
17	Kiongongi Water Project	900	139,727
18	Nyankongo Water Project	900	156,925
19	Nyamokenye Water Project	900	164,718
20	-Seboka Building Contractors	999	347,681
21	Nyaura Ward Project	999	99,462
22	- Gesoko Gen. Building Const.	999	313,896
23	Bobaracho ward project	999	123,100
24	Intra Hydrotech Eng.	999	421,479
25	Central Ward Project	999	156,925
	LA Sub - Total		8,958,264

LA Code 291

LA Name Kisumu County Council

No	Project Title	Proj. Type	TOTAL
1	OKANO - KAMBARE ROAD	405	238,800
2	NGERE AKADO AND ARITO RO	405	148,900
3	CHULAIMBO BAR ANDIGO &ESI	405	159,840
4	WANG' AROT BOREHOLE	900	134,400
5	FOOT BRIDGE AWACH ROAD	900	160,620
6	NGOP NGESO BOREHOLE	900	144,060
7	MASENO PIT LATRINE	900	87,612
8	LUNG'A PIT LATRINE	900	62,346
9	KIPASI MARKET PIT LATRINE	900	61,836
10	BEACH LATRINES (BAO & ASA	900	32,500
11	SOUTH WEST SEME ROAD WOR	900	146,580
	LA Sub - Total		1,377,494

LA Code 296

LA Name Kisumu Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Police Post at KSM	200	500,000
2	Rehabilitation of municipal stadium	200	361,700
3	Construction of community hall(Rwe	200	332,160
4	construction of community hall(Kud	200	420,392
5	Renovation of Otiek and Gita Health	240	348,290
6	Construction of Simba Opepo H. cen	240	471,140
7	Dispensary at Dr. R. Ouko Pri. Scho	240	373,450
8	Construction of Usoma Dispensary	240	373,400
9	Renovation of Otonglo Dispensary	240	273,450
10	Jubilee market,Obunga-Breweries-m	405	9,507,940
11	Juacali, Busia, Kibuye Wholesale M	405	6,459,383
12	Nyalenda Access, Gita, Orongo Roa	405	5,071,984
13	Manyata-Rainbow, GK-Prisons Roa	405	4,231,610
14	Obambo Road	405	1,618,965
15	Class room for Oyiengo and Bora Pr	500	218,090
16	2 Classrooms for Ranja Pri. School	500	192,156
17	Electricity Instalation at Joel Omin	500	120,000
18	Toilet at Kibuye market	605	376,800

19	Public Toilet at Kaloleni	605	381,946
	LA Sub - Total		31,632,856

LA Code 301

LA Name Kitale Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Street Lighting Activities	235	174,740
2	Road Maintenance & Bridge	405	220,000
3	Education	505	165,606
4	Water and Sanitation	900	339,393
	LA Sub - Total		899,739

LA Code 306

LA Name Kitui County Council

No	Project Title	Proj. Type	TOTAL
1	MULTI STOREY BUILDING	200	3,240,000
2	SUPPORT TO DISP.& HEALTH	245	1,015,958
3	MUTOMO BUS PARK	265	19,000
4	PURCHASE OF VEHICLE	350	2,697,068
5	GRADING OF ACESS ROADS	405	389,499
6	SUPPORT TO PRIMARY/SEC.SC	505	1,703,951
7	SUPPORT TO WATER SCHEMES	905	320,518
8	CONSTRUCTION OF LATRINES	999	278,080
9	SUPPORT TO GROUPS	999	43,505
10	SUPPORT TO SPORTS	999	119,670
11	DEV. OF SOULTH KITUI GAME	999	199,000
12	SUPPORT TO CHIEFS OFFICE	999	50,354
13	SUPPORT TO POLYTECHNICS	999	30,718
	LA Sub - Total		10,107,321

LA Code 311

LA Name Kitui Municipal Council

No	Project Title	Proj. Type	TOTAL
1	PRERATION OF VALUATION RO	100	754,915
2	CONTRUCTION OF IKUYUNI DIS	240	147,285
3	CONTRUCTION OF KANGALU DI	240	97,839
4	CONSTRUCTION OF KAKUUNI D	240	199,602
5	CONST. OF MATERNITY WING C	245	119,898
6	PURCHASE OF MEAT VAN	350	2,129,496
7	PURCHASE OF BUCKET DIGER	350	650,000
8	SHOLDER REBUILDING AROUN	405	1,033,110
9	REPAIR OF MUKUTI AND BIASH	405	737,577
10	CONSTRUCTION OF KIINI POLY	505	69,465
11	COSTRUCTION OF WII SEC. SCH	505	265,648
12	PURCHASE OF LAND FOR CHIEF	999	194,000
13	ADVERTISEMENT-TENDERS	999	210,826
	LA Sub - Total		6,609,661

LA Code 316

LA Name Koibatek County Council

No	Project Title	Proj. Type	TOTAL
1	Kimose Dispensary	240	83,121
2	Kipsogon Dispensary	240	121,858
3	Cheberen Dispensary	240	74,025
4	Molo Sirwe dispensary	245	144,686
5	Kisanana Health Centre	245	143,608
6	Kibias Dispensary	245	21,692
7	Sirwa Dispensary	245	57,918
8	Radad Dispensary	245	131,254
9	Nakurtakwei Dispensary	245	156,418
10	Koitebés Health Centre	245	159,770
11	Equator Health Centre	245	69,036
12	Kamar Dispensary	245	334,547
13	Civic Car	350	2,058,578
14	Purchase of Tractor	350	1,850,000
15	Motor cycle	350	319,943
16	Survey Equipment	350	163,871
17	Chepsilangwa access raod	405	74,914
18	Cheberen ECD	505	39,777
19	Sirwa secondary school	505	159,946
20	Waseges Primary School	505	80,000
21	Kiribot Primary School	505	75,771
22	Koibarak secondary school	505	74,714
23	Lembus Kiptoim ECD	505	56,783
24	Lembus Mosop ECD	505	51,072
25	Tolmo Primary School	505	6,380
26	Kamar ECD	505	40,113
27	Ngendalel Primary School	505	230,000
28	Sigoro ECD	505	39,208
29	Kakimor/Rosoga ECD	505	39,019
30	Kamasai Primary School	505	29,000
31	Saos /Kibias ECD	505	28,027
32	Lembus Torongo ECD	505	15,000
33	Majimazuri ECD	505	14,918
34	Kiplombe ECD	505	8,286
35	Kisanana ECD	505	50,554
36	Bartugel Pan Dam	900	3,704
37	Torongo Borehole	900	139,332
38	Kamalanget water dam	900	80,000
39	Takurkuriyet pan dam	900	79,967
40	Nambawan Water Project	900	69,916
41	Konjulul Water Project	900	157,704
42	Barturgel/ Kaplengnoi water project	900	36,890
43	Seguton Water Tank	905	48,485
44	Torongo Borehole	905	29,000
45	Strategic Plan	999	19,270
46	Town Planning fees	999	295,000
	LA Sub - Total		7,963,075

LA Code 321

LA Name Kwale County Council

No	Project Title	Proj. Type	TOTAL

1	Strategic plan/consultncy	100	750,000
2	Extention of offices & Furniture	200	828,552
3	Construction of pemba dispensary	245	1,080,000
4	Construction of Mbuluni Dispensary	245	1,984,375
5	renovation of kinango houses	255	2,087,470
6	mvindeni market	260	5,014,037
7	Construction of auction rings	265	406,258
8	Kombani Market	265	35,400
9	computerisation	300	943,160
10	purchase of veh kar5581	350	2,412,000
11	Overhaule of vehicle kwe 305	365	370,000
12	Kasemeni-Miyani Water project	900	1,064,600
13	Kirewe water project	900	1,023,207
14	Provision of piped water-Kikoneni-	900	69,100
15	Laying of water pipes-Msambweni-	900	610,000
16	mkongani water project	900	92,926
17	Sinking of borehole at vanga	900	818,228
18	Purchase of water pipes-Tiwi	900	1,104,000
19	Samburu water project.	900	1,649,940
20	Sinking of borehole pungu & laying	900	1,197,543
21	Laying of water pipes-bodo-Shirazi	900	564,600
22	Charman & Clerks gaorn	999	162,000
23	counlillor tours	999	1,699,400
24	Councillor tours	999	1,699,400
	LA Sub - Total		27,666,196

LA Code 326

LA Name Kwale Town Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of Council Premises	205	494,550
2	Ziwani Dispensary	240	25,000
3	Mazumalume Dispensary S/Quartter	240	75,000
4	New Market	260	200,000
5	Purchase of Computer	300	185,350
6	Rehabilitation of Land Rover	370	250,000
7	Roads - Street Construction	400	736,000
8	Rehabilitation of Nursery School	505	149,500
	LA Sub - Total		2,115,400

LA Code 331

LA Name Laikipia County Council

No	Project Title	Proj. Type	TOTAL
1	Renovation of Council Chamber	205	28,370
2	Fencing of Markets	260	14,420
3	Construction of Public Toilets	260	177,317
4	Road Grading	405	1,401,076
5	Construction of Disposed Pits	605	94,754
6	Sports Activities	705	284,650
7	Bursary Award	999	1,780,102
8	Self-help Projects	999	849,860
	LA Sub - Total		4,630,549

LA Code 336

LA Name Lamu County Council

No	Project Title	Proj. Type	TOTAL
1	Preparation of Valuation Roll	100	2,801,724
2	Construction of Kizingitini Social H	210	12,931
3	Construction of Mkunumbi Bus Stag	210	21,551
4	Construction of Kizingitini Barazas	260	6,896
5	Construction of Boni Nursery Schoo	500	118,362
6	Construction of Ndau Nursery Schoo	500	229,251
7	Fixing of Gates at Mpeketoni Marke	700	102,103
8	Construction of Manda Water Catch	900	267,172
	LA Sub - Total		3,559,990

LA Code 341

LA Name Limuru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Karenjee Electricity Project	235	250,600
2	St. Bosco Polytechnic	505	409,568
3	Kiawaroga Water Project	900	207,948
4	Tigoni Water Project	900	174,440
5	Limuru Town	999	1,271,912
	LA Sub - Total		2,314,468

LA Code 346

LA Name Litein Town Council

No	Project Title	Proj. Type	TOTAL
1	Office Furniture	200	200,000
2	Purchase of Computer equipment	205	150,000
3	Office electricity installation	230	400,000
4	Chemoiben Dispensary	240	225,000
5	Lalagin-Chesingoro Bridge	240	225,000
6	Chelilis Dispensary	240	225,000
7	Chepterwo Dispensary	240	225,000
8	Cheboin Health Centre	240	450,000
9	Kenene Dispensary	240	450,000
10	Sosit Health Centre	240	450,000
11	preparation of strategic plan	260	100,000
12	Land purchase for Market site	260	1,094,478
13	physical planning for market site	260	120,000
14	Office Completion	310	300,000
15	Purchase of Office Motorbike	355	150,000
16	Kaborus Primary School	500	225,000
17	Kaptele Primary School	500	225,000
18	Land purchase for Bus park	800	700,000
	LA Sub - Total		5,914,478

LA Code	351
LA Name	Lodwar Municipal Council

No	Project Title	Proj. Type	TOTAL
1	OFFICE EQUIPMENTS	900	33,350
2	SLAUGHTER HOUSE REHABILIT	900	107,820
3	FENCING OF CEMETRY	900	256,780
4	ROAD MAITENANCE	900	1,051,791
5	JOINT LOAN BOARD	999	250,000
6	BURSARY	999	926,685
	LA Sub - Total		2,626,426

LA Code	356
LA Name	Londiani Town Council

No	Project Title	Proj. Type	TOTAL
1	LONDIANI TOWNSHIP STREETL	230	200,000
2	KIMAUT DISPENSARY	245	35,000
3	KERINGET HEALTH CENTER	245	50,000
4	JAGOROR DISPENSARY	245	35,000
5	RENOCATION OF COUNCIL OFFI	310	54,866
6	FURNITURE AND FITTING	310	93,108
7	CHERIBO-KABAO ACCESS ROA	405	15,000
8	LELSOTET MAKUTANO ACCESS	405	50,000
9	KIPTENDEN/SIMOTWET ACCES	405	40,000
10	KEDOWA RFFARMUNITEDKIMA	405	40,000
11	MASAIT RURAL ACCESS ROAD	405	35,000
12	KAPKONDOO - TUIYOBEI ACCE	405	30,000
13	LELSOTET/TEGAT/BAROTION A	405	20,000
14	CHESILYOT ROAD ACCESS	405	20,000
15	KIPSIRICHET KAPSENDA ACCES	405	20,000
16	KIPSIRICHET SECONDARY SCH	500	10,000
17	CHEBEWOR PRY. SCHOOL	500	20,000
18	KAPCHELANGA SECONDARY S	500	20,000
19	BAROTION SECONDARY SCHOO	500	20,000
20	JAGOROR SECONDARY SCHOO	500	20,000
21	KAPKONDOO SECONDARY SCH	500	10,000
22	TULWAP KIPSIGIS PRY. SCHOOL	505	20,000
23	KEDOWA PRY SCHOOL	505	20,000
24	LONDIANI FARMERS PRY SCHO	505	25,000
25	TESTAI NURSARY SCHOOL	505	30,000
26	KWDOWA RIVER FARM PRI SCH	505	40,000
27	CHERES NURSARY SCHOOL	505	20,000
28	MASHARIKI NURSARY SCHOOL	505	20,000
29	RINGA PRY SCHOOL	505	10,000
30	LELSOTET/BAROTION BRIAGE	800	30,000
31	MASAITA BRIDAGE	800	40,000
32	KEDOWA MTI MOJA	800	25,000
33	LEMEYWET WATER DAM	805	10,000
34	JAGOROR ACCESS ROAD	805	20,000
35	SHABAA CULVERTS	805	40,000
36	KOIBEIYOT WATER PROJECT	905	20,000
37	CHELALANG / CHEBARAA WAT	905	5,000
38	BAROTION WATER DAM	905	20,000
39	BAARIT WATER DAM	905	10,000
40	LOLBEI WATER DAM	905	20,000
41	CHEBIRIR WATER DAM	905	10,000
42	TUMAEK S.H WATER PROJECT	905	25,000
43	TONGOMIN VILLAGE WATER D	905	25,000
44	ITOIK WATER DAM	905	30,000
45	CHEBEWOR S.H. WATER PROJE	905	15,000
46	KIPTENDEN/SIMOTWET WATER	905	50,000
47	NYAKINYA WATER PROJECT	905	40,000
48	CHERIBO WATER DAM	905	45,000
49	TEGUNOT/NYAKINYWA WATER	905	50,000
50	CHEPKOIYO ENGINE WATER D	905	30,000
51	KIPSIRICHET WATER DAM	905	10,000
52	BAROTION YOUTH GROUP	999	20,000
53	ORPHANAGE TRAINING CENTE	999	25,000
54	TEGUNOT CHIEF'S OFFICE	999	20,000
	LA Sub - Total		1,657,974

LA Code	361
LA Name	Luanda Town Council

No	Project Title	Proj. Type	TOTAL
1	Town Hall Construction	200	1,382,200
2	Office Furniture	310	218,375
3	Donation to Schools	505	210,000
4	Protected Water Springs	905	267,456
5	Introduction of Tea Nurserr	999	79,960
6	Construction of Wooden Bridges	999	200,000
7	Construction of Pit Latrines	999	80,040
	LA Sub - Total		2,438,031

LA Code	366
LA Name	Lugari County Council

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF HEALTH CE	240	1,661,330
2	ROADS REHEBILITATION	405	2,565,628
3	CONSTRUCTION OF SPRINGS/W	900	1,209,182
4	BURSARY OF NEEDY STUDENT	999	804,883
	LA Sub - Total		6,241,023

LA Code	371
LA Name	Machakos Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Fill in soft materials		0
2	Continuation Kivoani Water Project		0
3	Add curls toilets, Mikuyu		0
4	Kaloloni Water Project		0
5	Maintenance New Town Hall		0
6	Improvement of storm water (Mjini)		0
7	Cut to spoil in soft		0
8	Street / Security Lights		0
9	Kwa Kinyua Water Project		0
10	Purchase of Culvert Moulds		0

11	Construction of classrooms Konza se		0
12	Construction of Classrooms Kaseve		0
13	Clearing obstruction		0
14	Pothole patching - Hot mix		0
15	Kwa Mulomba Water Project		0
16	New Culvert Installation		0
17	Headwall Construction Masonary		0
18	Materials testing and investing		0
19	Bridge Makyau		0
20	Roofing of New Town Hall		0
21	Grading of Roads Kitaa / Kaloleni		0
22	Public Toilet - Mikuini Market		0
23	Kwa Kimotho / Kusyomuomo Water		0
24	Replacement of kerb		0
25	Maintenance of Tarmac Road (Rash		0
26	Footbridge Manza River		0
27	Extension of Council's Sewerline Ph		0
28	Cont. of Mungala KDO Road		0
29	Kwa Kavoo Water Project		0
30	Recarpeting (Block Paving)		0
31	Recarpeting (Block Paving)		0
32	Open Drain Construction		0
33	Base Repair - Hand Packed Stone		0
34	Grading Kyemutheke Area Roads		0
35	Rehabilitation Mutaki / Makyau Da		0
36	Furnishing of Socail Hall		0
37	Purchase of Photocopying Machine		0
38	Assistance Kitaa Primary School		0
39	Nthungi Water Project		0
40	Kasee Water Project		0
41	Completion of 3No. Classes Vota Pri		0
42	Grading Roads (Miwongoni Katito)		0
	LA Sub - Total		0

LA Code 376

LA Name Makueni County Council

No	Project Title	Proj. Type	TOTAL
1	Valuation Roll	100	1,500,000
2	Construction of Civic office	200	1,000,000
3	Dispensaries	245	900,000
4	Planning of Markets	260	2,000,000
5	Computers and Photocopier	300	1,000,000
6	Civic Vehicle	360	3,000,000
7	Grading of roads	405	1,800,000
8	Lorry	500	2,000,000
9	Rehabilitation of grader	505	1,792,400
10	Classrooms	505	3,300,000
11	Water Piping	900	750,000
12	Scooping of dams	900	600,000
13	Construction of Sewage	900	300,000
14	Drifts	999	600,000
	LA Sub - Total		20,542,400

LA Code 381

LA Name Makuyu Town Council

No	Project Title	Proj. Type	TOTAL
1	MIHANGO DISPENSARY	245	16,940
2	KARUNGAGI KARUDA,GATHUN	405	383,900
3	MONGARIA ROADS	405	107,500
4	GATHANJI BRIDGE CUVERTING	405	5,900
5	NDATABI,MITHIINI,KINOO,MUTI	405	109,000
6	MITOMBIRI,GIKONO,KANGANG	405	279,718
7	MITHIINI C/ROOM CONSTRUCTI	505	9,100
8	CONSTRUCTION OF C/ROOM P.	505	172,997
9	EQUIPING LAB. P.K. SECONDAR	505	80,000
10	CONSTRUCT C/ROOM KANGU P	505	62,210
11	MARAGUA RIDGE KAMBITI W/P	900	507,595
12	MUTITHI WATER TANK	900	85,020
13	GAKUNGU WATER PROJECT	900	271,112
	LA Sub - Total		2,090,992

LA Code 386

LA Name Malaba Town Council

No	Project Title	Proj. Type	TOTAL
1	Strategic Planning	100	463,650
2	Valuation Roll	100	500,000
3	Social Centre	200	3,145,594
4	Installation of Step -Down Transfor	230	81,548
5	Construction of Market	260	106,125
6	Purchase of a Computer	300	150,000
7	Maintenance of Roads	405	20,000
8	Provision of Learning Materials	500	537,500
9	Construction of Bus Park/Toilet	800	930,048
10	Provision of Drinking Water	900	305,300
11	Construction of Drainage	905	56,800
12	Purchase of Exhauster	905	1,250,000
	LA Sub - Total		7,546,565

LA Code 391

LA Name Malakisi Town Council

No	Project Title	Proj. Type	TOTAL
1	PREPERRATION OF STARTEGIC	100	100,000
2	PREPERATION OF ABSTRACT O	100	140,000
3	MENTANACE OF ACCESS ROAD	205	225,000
4	CONSTRACTION/COMPLETION	240	250,000
5	CONSTRACTION OF 4 N/CLASSR	500	540,000
6	REABILITATION OF CATTLE DIP	905	30,000
7	REABILITATION OF HAND DUG	905	40,000
	LA Sub - Total		1,325,000

LA Code	396
LA Name	Malava Town Council

No	Project Title	Proj. Type	TOTAL
1	Bursaries		0
2	Office Complex		0
3	Health infrasstructure		0
4	Aids to schools		0
5	Rehabilitation of water points		0
6	Rehabilitation of cattle dips		0
7	Roads& birdges		0
8	Purchase of land		0
	LA Sub - Total		0

LA Code	401
LA Name	Malindi County Council

No	Project Title	Proj. Type	TOTAL
1	Construction of County Hall	200	3,166,095
2	Construction of Open Air Markets	260	750,000
3	Purchase of cabinets	310	159,800
4	Purchase of Furniture	310	2,438,275
5	Rehabilitation of Road	405	615,517
6	Rehabilitation of Existing Schools	505	2,113,886
7	Rehabilitation of boreholes and Dam	905	44,500
	LA Sub - Total		9,288,073

LA Code	406
LA Name	Malindi Municipal Council

No	Project Title	Proj. Type	TOTAL
1	STREET LIGHTING	235	261,839
2	DONATION OF S/HELP GROUPS	255	15,000
3	PARKING BAYS/MATATU/TRUC	405	922,820
4	ROAD MAINTENANCE	405	2,744,075
5	EDUCA. FACILITIES & BUR. FUN	505	1,333,000
6	DEV. FUND ALL WARDS	999	579,134
7	PURCHASE OF LAND	999	1,700,000
	LA Sub - Total		7,555,868

LA Code	411
LA Name	Mandera County Council

No	Project Title	Proj. Type	TOTAL
1	CONST. OF HARERI DISPENSAR	240	225,000
2	CONST. OF ARESSA DISPENSAR	240	400,000
3	CONST. OF OTHA DISPENSARY	240	400,000
4	CONST. OF GITHER DISPENSAR	240	250,000
5	CONST. OF EYMOLE DISPENSA	240	250,000
6	CONST. OF GIRISA DISPENSARY	240	400,000
7	CONST. OF RHAMU MARKET SH	265	225,000
8	CONST. OF ELWAK MARKET ST	265	79,923
9	TEXT BOOKS- TAKABA SEC. SC	500	500,000
10	CONST. OF LAFEY PRIMARY SC	500	300,000
11	CONST. OF HILLOW PRIMARY S	500	200,000
12	BOARDING FACILITIES-GARI HI	500	200,000
13	CONST. OF GUDUDIA PRI. SCHO	500	225,000
14	SCHOOL BUS-SHEIKH ALI HIGH	500	240,000
15	CONST. OF FINO PRIMARY SCH	500	410,000
16	CONST. OF LIBEHIYA PRI. SCHO	500	400,000
17	CONST. OF S/FATUMA WATER T	900	325,000
18	ALABIYA MATATU BARRIER	999	120,000
19	CONST. OF BANISA PUBLIC TOI	999	225,000
20	SURVEY MATERIALS-ELWAK/T	999	267,800
21	SUPPLY OF SURVEY MATERIAL	999	194,000
	LA Sub - Total		5,836,723

LA Code	416
LA Name	Mandera Town Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Neboi Dispenasry	240	62,470
2	Construction of Bulla Mpya Dispens	240	720,000
3	Construction of BP 1 Dispensary	240	192,160
4	Construction of Bulla Jamhuria Mar	265	2,450,000
5	Construction of Shafshafey Pri. Scho	500	250,000
6	Construction of Barwaqo Pri. School	500	250,000
7	Construction of Township Pri. Schoo	500	800,000
8	Construction of Neboi Primary Scho	500	96,000
9	Construction of Shafshafey Water Ta	900	800,000
10	Construction of Irrigation Canals at	900	500,000
	LA Sub - Total		6,120,630

LA Code	421
LA Name	Maragua County Council

No	Project Title	Proj. Type	TOTAL
1	Kariua Police Post	100	50,000
2	Strategic Plan	100	261,000
3	Kahariro Gathera Rural Electrificati	230	200,000
4	Gaichanjiru Rural Electrification	235	400,000
5	Kinyona Rural Electrification	235	88,075
6	Kihaaro Kinyoho Macheche Electrifi	235	40,000
7	Public Toilet Kibereke Play Ground	240	14,470
8	Kahariro Police Post Buil. Materials	240	50,000
9	Igiro Police Post	240	150,000
10	Maragua Health Centre	245	150,000
11	Gituru Dispensary	245	100,000
12	Kamahuha Dispensary	245	128,945
13	Kariti Dispensary	245	105,789
14	Gituura Health Centre	245	105,789
15	Kariua Dispensary	245	100,000
16	Mariira Community Dispensary	245	88,142
17	Kabati Health Centre Building mater	245	105,789
18	Turuturu Dispensary	245	75,000
19	Ngararia Dispensary	245	90,000
20	Mukuria Dispensary Medical Equip	245	100,000

21	Kirang'a Dispensary	245	100,000
22	Githunguri Health Centre	245	40,000
23	Market rehabilitation	265	1,088,480
24	Muthithi Market Gravelling	265	200,000
25	Purchase of vehicles	350	2,134,320
26	Grader Repair/Rehabilitation	365	1,042,790
27	Kanjuha Gikondi Foot Bridge	400	50,000
28	Mungaria Foot Bridge	400	50,000
29	Mumbu Karia	400	100,000
30	Riamugaa Foot Bridge	400	100,000
31	Fencing Gravelling Mununga Marke	405	88,075
32	Murraming Mairi Kwa Menja	405	20,000
33	Gichoho Kagumo-ini Access Road	405	28,945
34	Kigumo Gakoe-ini Foot Bridge	405	75,000
35	Gravelling Naaro Kaha-ini Spot filli	405	40,000
36	Kianda Kia Ambui Access Road	405	50,000
37	Gatitu Kiawambutu Road Spot Repa	405	64,475
38	Kihoko Kanyore Foot Bridge	405	75,000
39	Ngonda Mukeu Foot Bridge	405	88,075
40	Gravelling Mahutia Ndiara-ini Road	405	100,000
41	Githembe Njora Access Road	405	100,000
42	Gachanjiru Kagira Gally	405	100,000
43	Kangari Youth Polytechnic	505	20,143
44	Maragua Ridge Secondary	505	60,000
45	Kamuiru Pry. School	505	50,945
46	Kamahuha Pilytechnic	505	50,000
47	Levelling Gatia-ini Play Ground	700	24,000
48	Mutheru Y. S. H. G. Water Pump	900	28,945
49	Maragua Ridge Kambiti Water Proje	900	100,000
50	Rehabilitation Kiabare Well	900	20,000
51	Levelling of Makomboki	999	44,000
52	St. Francis Mukuyu-ini	999	24,000
53	Makomboki Police Post	999	44,000
	LA Sub - Total		8,604,192

LA Code 426

LA Name Maragua Town Council

No	Project Title	Proj. Type	TOTAL
1	STREET LIGHTS	235	240,638
2	BURSARY	505	200,000
3	MARAGUA WATER SUPPLY	900	115,220
	LA Sub - Total		555,858

LA Code 431

LA Name Marakwet County Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Chebara Health Cent	205	91,660
2	Office Extension	205	24,070
3	Chebororwa Sale Yard	220	2,000
4	Street Lighting Consstruction	235	53,000
5	Support to Health Facilities	245	50,000
6	Open air markets	260	7,800
7	Purchase of Culvert Moulds	320	28,000
8	Purchase of Mortor Vehicle	360	2,883,713
9	Repair of KXY 695	370	60,000
10	Acces roads rehabilitaion	405	1,276,472
11	Tourism Development	999	77,500
	LA Sub - Total		4,554,215

LA Code 436

LA Name Maralal Town Council

No	Project Title	Proj. Type	TOTAL
1	Fencing of Council offices	205	297,415
2	Grading of Roads	405	402,396
3	Construction of Classrooms	505	773,572
4	Repair/Renovation of Classrooms	505	475,562
5	Construction of Water Tank	900	186,356
	LA Sub - Total		2,135,301

LA Code 441

LA Name Mariakani Town Council

No	Project Title	Proj. Type	TOTAL
1	Kaliangombe 1. Boyani Primary	505	169,755
2	School Rehabilitation - Desks	505	499,200
3	2. Kaliang'ombe Primary	505	169,755
4	Kawala 1. Madzimbani Prim	505	82,260
5	2. Kadzandani Primary	505	69,900
6	Kaliang'ombe Primary School 17 De	505	25,500
7	3. Kadzonzo Primary	505	21,000
8	School Rehabilitation - Desks	505	491,790
9	Construction of Waiting Sheds	999	500,000
10	Slum Upgrading - Majengo	999	156,800
	LA Sub - Total		2,185,960

LA Code 446

LA Name Marsabit County Council

No	Project Title	Proj. Type	TOTAL
1	MARSABIT CEMETRY	220	600,000
2	KORR S/HOUSE	220	111,000
3	NORTH HORRS HOUSE	220	111,000
4	MERKILLE MARKET	265	111,000
5	LOGOLOGO NURSERY SCHOOL	505	100,000
6	ROIYANGALANI BURSARY	505	283,500
7	SONGA PRY SCHOOL	505	223,850
8	ILERET SCHOOL DESKS	505	115,500
9	MR. KULAL SCHOOL	505	160,650
10	BADASA WATER	900	78,000
11	SAGANTE WATE PAN	900	89,200
12	MARSABIT INV	999	17,800
13	MOUNTAIN MIRAA KIOSKS	999	86,100
	LA Sub - Total		2,087,600

LA Code	451
LA Name	Masaku County Council

No	Project Title	Proj. Type	TOTAL
1	Kuthukini Dispensary	245	87,628
2	Ndalani Dispensary	245	94,265
3	Yathui Dispensary	245	156,200
4	Maweli Sec School	245	151,717
5	Kititu Dispensary	245	45,000
6	Thatha Dispensary	245	50,025
7	Kyangala Dispensary	245	63,160
8	Wamunyu Health Centre	245	63,704
9	Mananja Dispensary	245	43,586
10	Itunduimuni Dispensary	245	81,461
11	Ikaatini Dispensary	245	75,000
12	Kaiewa Dispensary	245	100,000
13	Miu Health Centre	245	100,000
14	Kyasioni Dispensary	245	100,445
15	Milaani Dispensary	245	100,800
16	Tulila Dispensary	245	101,476
17	Kisesini Health Centre	245	105,880
18	Ivutini Dispensary	245	111,258
19	Ndithini Dispensary	245	75,000
20	Kakalya Dispensary	245	212,000
21	Kitunduni Dispensary	245	400,000
22	Kalunga Dispensary	245	299,950
23	Iveti Dispensary	245	50,000
24	Kithyoko Dispensary	245	299,540
25	Kaiani Dispensary	245	40,000
26	Mango Dispensary	245	202,193
27	Nthungululu Health Centre	245	190,000
28	Ngoleni Dispensary	245	175,280
29	Muumandu Dispensary	245	15,000
30	Kathama Dispensary	245	20,000
31	Kaiani Diespensary	245	30,000
32	Ekalakala Dispensary	245	20,000
33	Maweli Dispensary	245	36,950
34	New Land Rover (Down Pay)	360	2,285,000
35	Muusini - Kwa Suvu Bridge	405	183,500
36	Itithini - Kwa Kilui Road	405	64,000
37	Kivingoni - Ndalani Bridge	405	122,200
38	Katangi Kwa Kilui Road	405	45,000
39	Mavoloni Access Roads	405	56,880
40	Kyusyani Primary School	505	100,000
41	Ikombe Sec School	505	100,000
42	Kiundwani Sec School	505	97,710
43	Fr. Makewa Sec School	505	66,666
44	Nguumo & Kwa Koko Primary Scho	505	100,000
45	Ngenda Youth Polytechnic	505	50,322
46	Kikelenzu Sec School	505	47,408
47	St Stephens Sec School	505	45,000
48	Mutuyu Youth Polytechnic	505	41,560
49	Kithimani Youth Polytechnic	505	32,890
50	Nyaani Sec School	505	100,000
51	Kibauni Sec School	505	100,000
52	Iian Sec School	505	100,000
53	Ngoliba Sec School	505	260,000
54	Ikalaasa Sec School	505	200,417
55	Mathingau Poytechnic	505	187,600
56	Mithanga Sec School	505	129,965
57	Kilembwa Sec School	505	116,058
58	Ngukemwe Primary School	505	113,099
59	Wakaela Sec School	505	111,820
60	Kakuyuni Earth Dam	900	99,175
61	Masii Health Centre Water Tank	900	100,000
62	Kanzau Earth Dam	900	102,020
63	Kithambioni Dam	900	105,520
64	Nzaini Subsurface Dam	900	45,150
65	Kangetha Water Project	900	120,900
66	Kombu Water Project	900	49,938
67	Kaliluni Water Project	900	130,100
68	Muikambe Water Project	900	115,750
69	Kivaa Public Toilet	900	141,800
70	Nthambaani Water Project	900	66,000
71	Misewani Water Tank	900	298,390
72	Thinu - Kisekini Water Project	900	251,925
73	Kwa Kivilu Water Project	900	199,990
74	Kyawatia Earth Dam	900	165,000
75	Musoka Water Project	900	38,050
76	Dasuco Water Project	900	150,000
77	Nthunguni Water Project	900	59,937
78	Kivaa Sub surface Dams	900	300,000
79	Kwa Kimotho Water Tank	900	67,135
80	Kwa Mutula Water Project	900	80,000
81	Manesa Earth Dam	900	95,000
82	Kalua Water Project	900	95,042
83	Kauti Water Project	900	98,900
84	Kangondi Water Project	900	50,000
85	Kivingoni Water Project	900	150,332
86	Kitangini Assistant Chief's	999	148,765
87	Mbevo Muthetheni	999	70,000
88	Toyota Mwaasua Youth Polytechnic	999	35,000
89	Mathingau Cattle Dip	999	46,024
90	Kithayoni Gabionis	999	46,922
91	Wamunyu Jua Kali Shades	999	244,499
92	Kithaayoni Gabions	999	53,950
93	Kyuasini Drift	999	50,000
94	Ekalakala Gabions	999	71,700
95	Kangonde Fencing	999	200,000
96	Ikaatini Gabions	999	99,041
97	Mbiuni Police Post	999	236,130
98	Ikombe Gabions	999	100,000
99	Makila Drift	999	109,551
+02	Kaani Gabions	999	50,077
+02	Muthetheni Gabions	999	88,450
	LA Sub - Total		13,380,776

LA Code	456
LA Name	Masimba Town Council

No	Project Title	Proj. Type	TOTAL
1	Completion of Office Block	200	900,000
2	Furniture	310	30,000
3	Water & Sanitation Activities	900	32,000
4	Preparation of Phyisical Planning	999	20,600

5	Purchase of Land	999	75,000
	LA Sub - Total		1,057,600

LA Code	461
LA Name	Matuu Town Council

No	Project Title	Proj. Type	TOTAL
1	MASEWANI PIPED WATER	230	69,765
2	MASEWANII PIPED WATER	230	69,765
3	ELECTRICITY - KALULUINI	240	139,530
4	ELECTRICITY KALULUINI	240	139,530
5	KITHIMANI DISPENSARY	240	209,296
6	KALUKUNI DISPENSARY	240	209,296
7	KALUKUNI DISPENSARY	240	209,296
8	KITHIMANI DISPENSARY	240	209,296
9	JUA KALI SHEDS	260	34,765
10	JUA KALI SHEDS	260	34,883
11	DRIFT MATUU STREAM	400	34,883
12	KONDO - KAITI ROAD (KATOLI)	400	104,648
13	MATUU KILANGO ROAD	400	69,765
14	DRIFT MATUU SUB DISTRICT	400	34,883
15	MATUU KILANGO ROAD	400	69,765
16	KONDO - KAITI ROAD (KATOLI)	400	104,648
17	DRIFT MUNINA STREAM	400	34,883
18	DRIFT MUNINA SUB DISTRICT	400	34,883
19	KIVANDINI SHALLOW WATER	405	139,530
20	KIVANDINI SHALLOW WATER	405	139,530
21	MUTHESYA DRIFT	405	104,648
22	SOFIA - KWA KITEMA	405	104,648
23	KAUTHULINI - KWA KITEMA	405	104,648
24	MUTHESYA DRIFT	405	104,648
25	SOFIA -KWA KITEMA	405	104,648
26	KILANGO WATER TROUGH	405	34,883
27	KILANGO WATER TROGH	405	34,883
28	KAUTHULINI -KWA KITEMA	405	104,648
29	KITUNENI N/ SCHOOL	500	69,765
30	KITUNENI N/ SCHOOL	500	69,765
31	CULVET MUKALALA	900	69,765
32	CULVET MUKALKALA	900	69,765
33	KWA- MWATU DISPENSARY	900	139,531
34	KWA-MWATU DISPENSARY	900	139,530
	LA Sub - Total		3,348,615

LA Code	466
LA Name	Maua Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Mwiyo Road		0
2	Kithetu Water Tank		0
3	Purchase of Vehicle		0
4	Kilule Road		0
5	Gitura Dispensary		0
6	Kiteretu Bridge		0
7	Maintenance of Market		0
8	Stadium		0
9	Kado Road		0
10	Kathima Road		0
11	Public Toilet		0
12	Kilindo Road		0
	LA Sub - Total		0

LA Code	471
LA Name	Mavoko Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of Isuzu Tipper Lorry	350	3,041,450
2	Purchase of Tractor	350	2,099,750
3	Purchase of Motor Biikes	355	840,000
4	Purchase of Civic Car	360	3,417,760
5	Road Grading & Maintance	405	56,990,000
6	Construction of Refuse Receptacals	605	1,415,700
7	Excation of Dumping Site	605	2,021,000
8	Improvement of Water Suply	900	1,000,000
9	Structural Town Plan Upgrade	999	1,000,000
10	Storm Water Drainage	999	3,500,000
11	Tree Planting	999	1,000,000
	LA Sub - Total		76,325,660

LA Code	476
LA Name	Mbeere County Council

No	Project Title	Proj. Type	TOTAL
1	HEALTH SERVICE	245	163,858
2	MARKER IMPROVEMENT	265	185,656
3	IMPROVEMENT SIAKAGO MKR	265	598,560
4	IMPROVEMENT ISHIARA MKT	265	42,250
5	ROAD GRADING	405	549,006
6	BURSARIES	505	424,784
7	TREE NURSARIES	900	238,498
8	INFORMAL SECTOR	900	126,660
9	STREET CHILDREN	900	232,474
10	AIDS AWARENESS	900	135,883
11	CATTLE DIP	900	138,498
12	WATER IMPROVEMENT	905	62,980
	LA Sub - Total		2,899,107

LA Code	481
LA Name	Mbita Point Town Council

No	Project Title	Proj. Type	TOTAL
1	Council Logo	100	32,000
2	Council's Strategic plan	100	500,000
3	Council's Valuation roll	100	500,000
4	Mbita Stadium	200	13,480
5	Barrier	205	20,110
6	Opening and Grading Roads	400	106,500
7	Support to Public Schools	500	118,500
8	Donkey	605	8,000

9	Public toilets	605	183,118
10	Water Tank (Plastering	900	3,600
11	Mbita Cattle Dip	999	126,170
	LA Sub - Total		1,611,478

LA Code	486
LA Name	Meru County Council

No	Project Title	Proj. Type	TOTAL
1	Health Activities	245	309,517
2	Markets Activities	265	152,637
3	Lorry final payment Activities	350	4,462,500
4	Rds Maintence Activities bridges& c	400	824,035
5	Water & Sanitation Activities	400	993,908
6	Education Activities	505	4,282,126
7	Others (chiefs caamp, AP line	999	211,721
	LA Sub - Total		11,236,444

LA Code	491
LA Name	Meru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	REHABILITATION OF TOWN HA	205	325,892
2	ROAD GRAVELLING	405	2,091,200
3	SCHOOL BURSARIES	505	1,169,500
4	KINORU STADIUM	705	887,621
5	PUBLIC TOILETS	900	478,584
6	PUBLIC TOILETS	900	478,584
7	REPAIR OF PLANT & MACHINER	999	654,650
	LA Sub - Total		6,086,031

LA Code	496
LA Name	Meru South County Council

No	Project Title	Proj. Type	TOTAL
1	KSSL Renovations	205	197,174
2	Extension of Dispensaries	240	323,215
3	Market Rehabilitation	265	235,474
4	Purchase & Installation of Computer	300	426,200
5	Grading of Access Roads	405	413,578
6	KSSL Access Road	405	189,793
7	Kagira Special School	505	91,256
8	Muthambi Special School	505	106,088
9	Water Pipes Mwonge Range	900	202,566
	LA Sub - Total		2,185,344

LA Code	501
LA Name	Migori County Council

No	Project Title	Proj. Type	TOTAL
1	DISPENSARIES (KIPINGI)	245	150,000
2	HEALTH CENTRES	245	1,430,000
3	CONSTRUCTION OF PIT LATRIN	265	236,513
4	MUHURU FISH BANDA	265	170,000
5	PURCHASE OF FURNITURE & E	310	70,000
6	ROAD REHABILITATION	405	2,115,367
7	SCHOOLS	505	1,380,000
8	CONSTRUCTION OF SORI B.P	800	812,225
9	MARIBA WATER DAM	905	200,000
10	MACHICHE BORE HOLE	905	150,000
11	LAND ACQUISITION (OYANI)	999	115,000
	LA Sub - Total		6,829,105

LA Code	506
LA Name	Migori Municipal Council

No	Project Title	Proj. Type	TOTAL
1	REP. OF VALUATION ROLL	100	300,000
2	CONSULTATION FEE	100	300,000
3	STREETS LIGHTS	230	475,260
4	RURAL ELECTIFICATION	230	357,000
5	DISPENSARY FOR CHILDREN	240	250,000
6	MAIN MARKET CONSTRACTION	265	410,000
7	PURCHASE OF MOTOR VEHICL	350	1,500,000
8	CBZ ROADS REHABILITATION	400	234,800
9	EDUCATION PROJECTS	500	455,650
10	LEARNING RESOURCES	505	573,353
11	PURCHEASE OF RECREATION L	705	200,000
12	STADIUM REPAIR	705	273,000
13	BUMPS OF THE MAIN HIGHWA	805	100,000
14	WELLS AND TANKS	900	310,000
	LA Sub - Total		5,739,063

LA Code	511
LA Name	Molo Town Council

No	Project Title	Proj. Type	TOTAL
1	Sirikwa Health Centre	245	400,000
2	Sachangwn Health Centre	245	1,000,000
3	Desks - Tumaini	310	50,000
4	Social Hall Refurnishment	350	945,000
5	Koige Water Borehole	400	1,100,000
6	Murraming of road - Turi South	405	100,000
7	Construction of Classes Kiambiriria	500	200,000
8	Bridge - Mona	700	60,000
9	Water Bore hole - Turi	900	112,000
10	Laboratory Construction	999	160,000
	LA Sub - Total		4,127,000

LA Code	516
LA Name	Mombasa Municipal Council

No	Project Title	Proj. Type	TOTAL
1	SINKING OF TANKS AT FIRE ST	220	958,770

2	SHIKA ADABU/MJAMBERE STR	235	42,300
3	REHABILITATION TRAFFIC LIGH	235	4,286,509
4	REHABILITATION/RENOVATION	245	2,813,895
5	REHABILITATION OF MAKUPA	265	2,423,853
6	RECONSTRUCTION OF SEGA M	265	80,522
7	REHABILITATION SHIMANZI IN	265	4,642,093
8	PAVING OF SLAB FOR BEAUTIFI	405	10,167,395
9	REPAIR OF ROADS	405	18,799,700
10	REHABILITATION UTANGE ROA	405	4,042,292
11	UPGRADING OF MWAKIRUNGE	405	3,660,152
12	UPGRADING OLD KILINDINI RO	405	1,486,013
13	DRAINAGE KONGOWEA ROAD	405	3,273,000
14	COMPLETION OF CLASSROOMS	505	193,265
15	CONSTRUCTION OF PELELEZA	505	2,416,100
16	CONSTRUCTION OF MARIMANI	505	255,616
17	CONSTRUCTION OF LIKONI'B' S	705	1,052,595
18	SINKING OF BOREHOLES AT KO	900	77,500
19	AKAMBA STORM WATER IMPR	999	2,579,072
	LA Sub - Total		63,250,642

LA Code 521

LA Name Mount Elgon County Council

No	Project Title	Proj. Type	TOTAL
1	Valuation Roll	100	1,000,000
2	Strategic Plan	100	700,000
3	Construction of Guest House	220	1,000,000
4	Road Maintenance & Road Construc	405	630,000
5	School Construction & Enhancement	505	628,000
6	Water Sanitation & Infrastructure	900	880,000
	LA Sub - Total		4,838,000

LA Code 526

LA Name Moyale County Council

No	Project Title	Proj. Type	TOTAL
1	STRATEGIC PLANNING	100	600,000
2	HEALTH FACILITIES/DISPENSAR	245	150,750
3	FURNITURES AND FITTINGS	310	315,500
4	ROAD MAINTENANCE	405	500,750
5	ROAD MAINTENANCE	405	1,288,200
6	NURSERY SCHOOLS DEVELOP	505	600,000
7	ASST. FOR SCHOOL DEVELOPM	505	600,000
8	PUBLIC TOILET CONSTRUCTIO	900	150,750
9	WATER RESOURCES	900	300,700
10	KENYA NATIONAL LIBRARY SE	999	150,000
11	ENVIRONMENT CONSERVATIO	999	495,800
12	TOOLS FOR DISABLED	999	150,100
	LA Sub - Total		5,302,550

LA Code 531

LA Name Mtito Andei Town Council

No	Project Title	Proj. Type	TOTAL
1	Office Chairs	310	50,000
2	Self Help Material	500	37,500
3	Pit Latrines	999	79,000
	LA Sub - Total		166,500

LA Code 536

LA Name Muhoroni Town Council

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION G-NYITHINDO	240	350,000
2	MUHORONI MARKET REHABILI	265	50,000
3	CONSTRUCTION MHN SEC STAF	500	350,000
4	CLASSROOM REHABILTATION	500	350,000
5	SLAUGHTER HOUSE REHABILIT	600	200,000
6	WATER PROJECT	905	350,000
7	GUL MUMBO WATER SPRING	905	350,000
	LA Sub - Total		2,000,000

LA Code 541

LA Name Mumias Municipal Council

No	Project Title	Proj. Type	TOTAL
1	TOWN HALL	200	2,480,289
2	MARKET TOILETS	200	315,390
3	INSTALLATION OF ELECTRICIT	230	50,000
4	CLINICS/HEALTH CENTRES	240	429,067
5	OFFICE FURNITURE	315	36,975
6	ROADS GRADING	405	613,939
7	SCHOOLS	500	989,659
8	SPORTS EQUIPMENT	705	18,000
9	SPRINGS/WELLS	900	250,465
10	BURSARIES	999	496,000
11	ASSISTANCE TO GROUPS	999	287,020
12	STAFF TRAINING	999	391,521
	LA Sub - Total		6,358,325

LA Code 546

LA Name Murang'a County Council

No	Project Title	Proj. Type	TOTAL
1	DISPENSARY H/CENTRE	240	650,000
2	GRADING	405	540,000
3	YOUTH CENTRE	405	400,000
4	BRIDGES/CULVERT/FOOT PATH	405	848,750
5	PRIMARY /SECONDARY SCHOO	500	577,500
6	ELECTRICITY	500	50,000
7	WATER PROJECT/WELLS	500	342,500
8	Bursary	505	1,500,000

9	POLICE POST	900	478,750
	LA Sub - Total		5,387,500

LA Code 551

LA Name Murang'a Municipal Council

No	Project Title	Proj. Type	TOTAL
1	MUKUYU MARKET CONSTRUC	265	2,788,914
2	ROARDS REHABILLITATION	405	3,698,790
3	LIBRARY CONSTRUCTION	500	2,343,567
	LA Sub - Total		8,831,271

LA Code 556

LA Name Mwingi County Council

No	Project Title	Proj. Type	TOTAL
1	OFFICE CONSTRUCTION	205	2,515,073
2	HEALTH-CONST.DISPENSARIES	240	2,043,305
3	PURCHASE OF VEHICLE	350	2,276,492
4	ROADS-DRIFTS,GRADING/F.W.P	405	1,204,442
5	EDU.C/ROOMS/DORM/FURNITU	500	4,588,191
6	WATER PROJECTS	900	347,637
	LA Sub - Total		12,975,140

LA Code 561

LA Name Mwingi Town Council

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF DISP.MUMB	240	98,858
2	CONSTRUCTION OF DISP.MUSU	240	97,987
3	TOWN ROAD RECARPETING	405	398,430
4	GRADING OF ROADS M/ITHUMB	405	150,000
5	GRADING OF ROADS K/N	405	108,345
6	PROVISION OF BURSARIES	500	600,000
7	NEW CLASSROOM KATUVA P/S	505	120,000
8	ROOFING 2 CLASSRM MULANG	505	100,000
9	KASEVI PRIMARY SCHOOL	505	80,000
10	KANZANZU PRIMARY SCHOOL	505	71,000
11	COMPLE.OF K.S.S.DORMITORY	505	70,000
12	CONSTRUCTION OF KAVUONI	505	62,500
13	CONSTRUCTION OF KATHITA P/	505	62,500
14	CONSTRUCTION OF MISAI P/SC	505	62,500
15	CONSTRUCTION OF MBORU P/S	505	62,500
16	KIVOU PRIMARY SCHOOL	505	60,000
17	KISAMA PRIMARY SCHOOL	505	38,000
18	MAJOR REPAIRS	505	90,000
19	FENCING OF EARTH DAMS	905	200,000
	LA Sub - Total		2,532,620

LA Code 566

LA Name Naivasha Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Fencing of Royal cemetry -Biashara	220	660,000
2	Karati Dispensary-Malewa East	245	17,960
3	Constr. Of dispe. Malewa east	245	26,050
4	Grading of roads - "	405	255,930
5	Grading of roads -Nsa East	405	989,849
6	Grading of roads - mwiciringiri"	405	481,752
7	Bridge & Church - Biashara	405	40,620
8	Road Construction -General	405	2,099,644
9	Grading of roads - "	405	176,893
10	Grading of access roads- LView	405	658,644
11	Rubiri suswa,karagita -hellsgate	405	41,250
12	Grading of roads "	405	978,558
13	Constr. Of Nyamathi Bridge - "	405	689,850
14	Gituru & Mununga pry sch - Naivas	505	31,200
15	Desks for schools -Viwandani	505	10,000
16	Desks for schools -Olkaria	505	20,000
17	Lakeview pry school - Lakeview	505	33,850
18	Constr. Of classrooms - "	505	75,373
19	Sindano pry school -Maraigushu	505	18,300
20	Marula pry school - Malewa west	505	27,250
21	Refuse project - "	605	123,500
22	Water project borehole - Mwiciringir	900	570,000
23	Purchase of water pipes "	900	103,194
	LA Sub - Total		8,129,667

LA Code 571

LA Name Nakuru County Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of Land	200	350,000
2	Maji Tamu Dispensery	240	306,000
3	Ndoinet Dispensery	240	301,100
4	Mealla Health Centre	240	302,170
5	Kamara Dispensery	240	303,005
6	Silibwet Dispensery	240	306,000
7	Emitik Dispensery	240	306,000
8	Kianjoya Dispensery	240	307,000
9	Elburgon Health centre & Mortuary	240	308,120
10	Lengenet Dispensery	240	303,510
11	Computerization	300	1,966,205
12	Tractor & trailer	350	2,034,500
13	Kamwaura Secondary school	505	303,040
14	Kipkonyo Primary school	505	220,000
15	Mwangate Primary school	505	220,000
16	Ogilgei Secondary School	505	301,000
17	Kiptaragon Secondary school	505	301,090
18	Mburu Gichua Primary school	505	301,210
19	Kapkoi Primary school	505	308,000
20	Ambusket Secondary school	505	303,000
21	Kaplelach Primary school	505	303,120
22	Kipkonyo Primary school	505	304,420
23	Ngumo Primary school	505	305,120

24	Ndosua Primary school	505	306,000
25	Ol Rongai Secondary school	505	306,503
26	Kiptolwo Primary school	505	308,120
27	Gichobo Secondary school	505	308,255
28	Chepseon Nursery School	505	311,700
29	Ewaat Secondary School	505	303,000
30	Valuation roll	800	5,000,000
31	Double Cabin Pick-up	800	1,909,741
32	Kigade Development roads	805	328,027
33	Lari water	900	303,000
34	Nyekine water	900	311,120
35	Mamendi water	900	300,000
36	Mau Narok Borehole rehab. & maint	900	300,000
37	Gitwamba Kware water	900	301,000
38	Subukia Water	900	301,000
39	Banita boehole rehabilitation	900	301,120
40	Kamore water	900	301,120
41	Temoyotta water	900	302,710
42	Ndungiri Kirima	900	303,020
43	Mugumo water	900	304,170
44	Kiambogo Kongasis water	900	306,155
45	Marigu water	900	311,380
46	Cheptororo water	900	304,200
47	Umoja Water	900	327,120
LA Sub - Total			23,922,071

LA Code 576

LA Name Nakuru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Market Construction	260	512,904
2	Equiping ward Offices	310	1,085,520
3	Purchase of Lorry	350	655,172
4	Purchase of Vehicle -Double cap	350	2,336,350
5	Improvement of Water Drains	405	608,693
6	Channel Drains Wareng Street	405	530,256
7	Storm Water Drains	405	481,909
8	Kaptembwa Channel Drain	405	388,123
9	Storm Water Drains	405	673,322
10	Storm Water Drains	405	686,755
11	Contract 1 - Fuel Levy(storm water d	405	2,388,666
12	Storm Water Drainage	405	6,200,000
13	Channel drain industrial Area	405	545,094
14	Shadrack Kimelel Road	405	448,797
15	Constuction of Kibowen P. School	505	2,007,823
16	Gravelling & Patching	805	1,008,450
17	Murraming Kiti / Teachers Roads	805	774,180
18	Barut Box culverts	805	556,932
19	Channel Drain Kipkelion Rd	905	670,920
20	Sanitary Blocks Flamingo & Lumum	905	643,813
LA Sub - Total			23,203,679

LA Code 581

LA Name Nambale Town Council

No	Project Title	Proj. Type	TOTAL
1	FENCING CATTLE DIP	265	27,420
2	HEALTH	500	93,000
3	BUS PARK MAINTENANCE	805	16,000
4	VALUATION ROLL	805	30,000
5	FURNITURES	905	24,400
6	WATER	905	105,880
7	EDUCATION	999	154,340
LA Sub - Total			451,040

LA Code 586

LA Name Nandi County Council

No	Project Title	Proj. Type	TOTAL
1	Keburo Rural Electrification	230	250,000
2	Chebilat Dispensary	240	200,000
3	Kamasai Dispensary	240	240,000
4	Kamelil Dispensary	240	230,000
5	Chepkunyuk Dispensary	240	230,000
6	Chepkoiyo Dispensary	240	250,000
7	Kapkagaron Dispensary	240	227,230
8	Kipsigak Dispensary	240	250,000
9	Kapsamoch Dispensary	240	220,000
10	Sirwa Dispensary	240	349,282
11	Kapkolei Dispensary	240	190,550
12	Terige Dispensary	240	188,445
13	Chepkatet/Sigot Health Centre	240	220,410
14	Kipkoror Health Centre	240	250,000
15	Tegeiyat Dispensary	240	267,745
16	Kabirirsang Maternity Wing	240	270,000
17	Kabunyeria Dispenary	240	186,000
18	Tabolwa Dispensary	240	311,940
19	Kibwareng Dispensary	240	230,000
20	Kapwareng Dispensary	240	350,000
21	Kabiemit Dispensary	240	380,000
22	Sosiot Primary School	240	396,000
23	Songhor Dispensary	240	400,000
24	Sochoi Dispensary	240	410,000
25	Kapsisiywo Health Centre	240	420,000
26	Kaboi Dispensary	240	422,000
27	Kaptich Dispensary	240	310,000
28	Soba River Dispensary	240	149,340
29	Ngechek Dispensary	240	130,000
30	Kapkeben Dispensary	240	120,000
31	Kapkenyeloi Dispensary	240	100,039
32	Kesogon Dispensary	240	45,200
33	Ndurio Dispensary	240	169,525
34	Koibarak Road	400	290,000
35	Kipkorok Road	400	350,000
36	AIC Mosoriot Sec. School	500	240,000
37	Mutumon Secondary School	500	257,490
38	Arwos Sec. School - Arwos	500	400,000
39	Kamoiywo Girls Sec. School	500	392,610

40	Kaptumek Sec. School	500	343,406
41	Tigitio Primary School	500	300,590
42	AIC Cheptwolio Sec. School	500	300,000
43	Kapkitony Sec. School	500	230,000
44	Kaptel Girls Sec. School	500	470,000
45	Kaplonyo Primary School	500	240,000
46	Kosirai Girls Sec. School	500	628,520
47	Kabutie Primary School	500	282,250
48	Kamanyinya Sec. School	500	250,000
49	Ndubeneti Sec. School	500	233,647
50	Chemnoet Sec. School	500	120,000
51	Kabisaga Primary School	500	130,000
52	Chepkebuge Secondary School	500	130,000
53	Kimng'oror Primary School	500	150,000
54	Siwo Sec. School	500	158,159
55	Kapkoimur Sec. School	500	160,000
56	Tulon Sec. School	500	181,700
57	Rubet Primary School	500	183,000
58	Koilot Day Sec. School	500	184,000
59	Kapkoros Sec. School	500	206,000
60	Kimwani Secondary School	500	200,000
61	Lolkeringet Water Project	900	36,382
62	Cheptonon Water Project	900	528,050
63	Kiborgok Water Project	900	450,000
64	Chemamul Water Project	900	420,000
65	Tanan Water Project	900	250,000
66	Koigaro Water Project	900	240,000
67	Itigo Water Project	900	40,000
68	Chepkongony Water Project	900	200,000
69	Bursaries	999	998,000
70	Terik Cattle Dips (Kapkures,Kapker	999	400,000
71	Civic Car (Headquarters)	999	3,000,000
72	Motorbike (Headquarters)	999	668,684
73	Market Shades (Headquarters)	999	500,000
74	Kapserton Cattle Dip	999	367,000
75	Chebukundi Tea Buying Centre	999	320,000
76	Planning/Development of Markets	999	300,000
77	Kenyor Cattle Dip	999	182,000
78	Kipsergech Cattle Dip	999	176,000
79	Mala Processing Plant	999	132,044
80	Chebarus Cattle Dip	999	64,000
	LA Sub - Total		24,647,238

LA Code 591

LA Name Nandi Hills Town Council

No	Project Title	Proj. Type	TOTAL
1	VALUATION ROLL	100	1,226,000
2	HEALTH CENTRE CONSTRUCTI	240	46,500
3	MARKET CONSTRUCTION	260	99,100
4	SCHOOLS CONSTRUCTION	500	411,280
5	BURSARIES	505	323,000
6	PUBLIC TOILET CONSTRUCTIO	900	44,000
7	GRAVITY WATER	900	30,000
	LA Sub - Total		2,179,880

LA Code 596

LA Name Nanyuki Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Repairs & Maintenance of Sewerage	205	516,848
2	Construction of Health Dispensary	245	399,684
3	Purchase of Computers	300	841,746
4	Opening of Central/Railway Roads	400	1,058,552
5	Opening of New Roads	400	1,995,331
6	General Road Rehabilitations	405	1,507,070
7	Tarmacking of Town Roads	405	21,106,235
8	Murraming of Roads	405	10,000,000
9	Construction of Permanent Bridges	405	4,701,120
10	Beautification of Public Parks	705	265,793
11	Rehabilitation of Public Toilets	900	67,727
12	Rehabilitation of Water Distribution	900	588,434
13	Upgrading of Majengo Drainage syst	999	380,445
14	Purchase of Generator	999	1,687,800
	LA Sub - Total		45,116,785

LA Code 601

LA Name Narok County Council

No	Project Title	Proj. Type	TOTAL
1	Loita Schools Construction	240	240,000
2	Ilaiser Dispensary	245	100,000
3	Laila Dispensary	245	80,000
4	Enaibelibel Diapensary	245	80,000
5	Chemukter Dispensary	245	63,000
6	Ongata Naado Health Centre	245	50,000
7	Loita West Health Centre	245	180,000
8	Olasiti Dispensary	245	100,000
9	Oloonamuka Dispensary	245	100,000
10	Sogoo Health Centre	245	43,000
11	Olesharo Dispensary	245	100,000
12	Olokurto Health Centre	245	100,000
13	Ildamat Health Centre	245	20,000
14	Septet Community Despensary	245	40,000
15	Olderkesi Dispensary	245	243,750
16	Morijo Loita Dispensary	245	170,000
17	Upper Melili rehabilitaion H. Centre	245	333,750
18	Olepolos Maternity	245	100,000
19	Ololulunga Health Centre	245	43,750
20	Naroosura Nyayo Ward	245	43,750
21	Entiyani Health Centre	245	50,000
22	Entontol Dispenasary	245	30,000
23	Oloisonkoyo Market Sheep Yard	260	100,000
24	Olkinyei Roads	405	400,000
25	Ntulele Feeder Roads	405	100,000
26	Bimrit/Motoni	405	30,000
27	Kiptugut/Chemkar Road	405	40,000
28	Mosiro Roads	405	50,000
29	Irronai Road	405	50,000
30	Narianta Road Project	405	60,000
31	Nadosoito Bridge	405	83,750
32	Oletukat Bridge	405	100,000

33	Oletukat Road	405	100,000
34	Olashapani Bridge	405	100,000
35	Olkiriaine - Narok Road	405	100,000
36	Olmekenyu Road	405	100,000
37	Enkiu Road	405	100,000
38	Osupuko Oirobi Road	405	100,000
39	Enturoto Road	405	100,000
40	Oloirowua Bridge	405	100,000
41	Eaniabelibel Road	405	143,750
42	Chebuk/Sieraleon Road	405	160,000
43	Naikarra Leshuta Road	405	300,000
44	Chepinyiny Mogoiywet Road	405	300,000
45	Olasiti Primary School	505	70,000
46	Loita Secondary School	505	230,000
47	Enkididikiroto Primary School	505	30,000
48	Entontol Primary School	505	30,000
49	Rotia Nursery School	505	30,000
50	Ilkarampuni Pri. School	505	30,000
51	Kanunks Primary School	505	23,000
52	Ollorten Primary School	505	20,000
53	Olelusie Primary School	505	20,000
54	Olpusimoru Proposed Sec. Sch.	505	1,634,582
55	Iseneto Boarding School	505	843,750
56	Ildungisho Primary School	505	400,000
57	Olokurto Sec. School	505	400,000
58	Nchaishi Primary School	505	100,750
59	Ochorro Schools Rehabilitation	505	250,000
60	Esinoni Primary School	505	30,000
61	Upper Melili rehabilitaion of School	505	210,000
62	Esoit Primary School	505	200,000
63	Empopongi Primary School	505	200,000
64	Elangat Enterit T. Houses	505	200,000
65	Ntulele Schools Rehabilitations	505	200,000
66	Enaibelibel Sec. School	505	200,000
67	Osenetoi Nursery School	505	193,750
68	Olenkuluo Primary School	505	150,000
69	Nkisuash Primary School	505	150,000
70	Ole Tuya Primary School	505	150,000
71	Sogoo High School	505	125,750
72	Olorropil Sec School	505	300,000
73	Mpiro Primary School	505	50,000
74	Ngiito Secondary School	505	70,000
75	Ilmotiok Secondary School	505	70,000
76	Ol chorro Secondary School	505	70,000
77	Senetwet Secondary School	505	70,000
78	Keekonyokie Schools Construction	505	70,000
79	Edoinyo Eriuka Nursery School	505	50,750
80	Enkare Nairowua Sec. Sch.	505	50,000
81	Mara Rianta Nursery School	505	50,000
82	Olkuroto Nursery School	505	50,000
83	Ilbaan Nursery School	505	50,000
84	Oloonkerin Primary School	505	50,000
85	Emurototo Nursery School	505	30,000
86	Olkimitare Nursery School	505	50,000
87	Mogoiywet Secondary School	505	30,000
88	Enkengu Enkare Primary School	505	50,000
89	Nkimpa Primary School	505	50,000
90	Oloomirani Secondary School	505	50,000
91	Masaantare Primary School	505	50,000
92	Olgilai Nursery School	505	50,000
93	Keekonyokie Polytechnic	505	43,750
94	Ildamat Schools Development	505	40,000
95	Erusiai Primary School	505	40,000
96	Naserian Primary School	505	34,000
97	Oloirien Primary SchooL	505	33,000
98	Eor-Ewaso Primary School	505	33,000
99	Chepkona Secondary School	505	30,000
+02	Keneti Primary School	505	50,000
+02	Iltumutum Primary School	505	93,750
+02	Sagamian Secondary School	505	100,000
+02	Ilksumeti Primary School	505	95,000
+02	St Antony Secondary School	505	100,000
+02	Osenetoi Primary School	505	30,000
+02	Salabwek Secondary School	505	100,000
+02	Olpukoti Secondary School	505	100,000
+02	Enelerai Secondary School	505	80,000
+02	Aitong Nursery School	505	71,500
+02	Ole Moncho Nursery School	505	71,500
+02	Talek Primary School	505	100,000
+02	Olasiti Secondary School	505	50,750
+02	Olmekenyu Secondary School	505	100,000
+02	Kuto Secondary school	505	100,000
+02	Lemek Primary School	505	100,000
+02	Melelo Secondary School	505	100,000
+02	Olenoosiri Primary School Dam	905	70,000
+02	Oletukat Water Project	905	250,000
+02	Olchorro Dam Cosntruction	905	250,000
+02	Kijiji Water Project	905	243,000
+02	Keekonyokie Water Development	905	200,000
+02	Ereto Water Project	905	200,000
+02	Mosiro Dams	905	150,000
+02	Olmoroj Dam	905	100,000
+02	Melelo Water Project	905	100,000
+02	Ilmotiok Water Dam	905	100,000
+02	Olmusereji Water Dam	905	60,000
+02	Enoosoitok Water Dam	905	50,000
+02	Ole Polos B. Canal	905	50,000
+02	Mosiro Irrigation System	905	50,000
+02	Ongata Naado Water Development	905	200,000
+02	Chepkie Water Dam	905	100,000
+02	Oldonyo Leleshwani Water Project	905	43,750
+02	Mosiro Disiel for Irrigation	905	50,000
+02	Ildamat Water Project	905	100,000
+02	Mosiro Water Project	905	50,000
+02	Nkeresureni Water Dam	905	40,000
+02	Somae/Kichaba Daraja Mbili	905	40,000
+02	Chepitibel Dam	905	40,000
+02	Nkuraret Water Spring	905	33,750
+02	Chepchich Spring Protection	905	30,000
+02	Loita West Project	905	20,500
+02	Chepikibir	905	15,000
+02	Chepitiribei Water Spring	905	15,000
+02	Kiptenden Spring Protection	905	15,000
+02	Kapsoen Spring Protection	905	30,000
	LA Sub - Total		16,903,082

LA Code	606
LA Name	Narok Town Council

No	Project Title	Proj. Type	TOTAL
1	Construction of (Slaughter House)	220	435,000
2	Supply of Electricity at Slaughter &	235	232,400
3	Rehabilitation of Naisoya Dispensar	245	55,000
4	Rehabilitation of exhauster Lorry	365	348,000
5	Road Grading (RMF & Produce Ces	405	3,047,932
6	Construction of Classroom/Latrines	505	1,517,491
7	Water Project	900	249,006
	LA Sub - Total		5,884,829

LA Code	616
LA Name	Nyahururu Municipal Council

No	Project Title	Proj. Type	TOTAL
1	ABSTRACTS OF ACCOUNTS	100	117,000
2	REFUSE TRUCK	350	5,838,000
3	SEREMARA ROAD	400	298,840
4	HOSPITAL ROAD	400	407,382
5	MURRAMING OF CORE SITE RO	400	645,282
6	NGARE NAROK ROAD	400	996,150
7	GO DOWN ROAD	400	962,953
8	SOCIAL HALL REHABILITATION	705	3,303,547
9	SHARP ROADS	705	547,887
10	LOWER BUSPARK RECONSTRU	900	1,509,646
11	MAINA FOOTBRIDGE	900	130,785
12	STADIUM WALL	900	415,858
13	MANGUO FOOTBRIDGE	900	1,834,506
	LA Sub - Total		17,007,836

LA Code	621
LA Name	Nyamache Town Council

No	Project Title	Proj. Type	TOTAL
1	continuation of office block	200	40,000
2	Opening rural access	400	410,000
	LA Sub - Total		450,000

LA Code	626
LA Name	Nyamarambe Town Council

No	Project Title	Proj. Type	TOTAL
1	Assistance to dispensaries	245	50,000
2	Road improvemnet in all wards	405	600,000
3	Cattle dip renovations	999	35,000
4	Project operational Expenses	999	248,150
5	Water spring protection	999	140,000
	LA Sub - Total		1,073,150

LA Code	631
LA Name	Nyambene County Council

No	Project Title	Proj. Type	TOTAL
1	Market murraming and sanitation	265	2,220,544
2	Bridges construction and repair	405.	2,134,365
3	Road Grading	405	6,206,252
4	Culvert Installation	405	1,692,906
5	Water pipes and tanks	900	2,124,625
6	Canteen	999	1,881,214
7	Tree Nursery	999	16,301
	LA Sub - Total		16,276,207

LA Code	636
LA Name	Nyamira County Council

No	Project Title	Proj. Type	TOTAL
1	Nyangweta Dispesanry	240	36,880
2	Ohango Health Centre	240	15,000
3	Kerumbe Dispensary	240	566,050
4	Kerobo Dispensary	240	15,000
5	Nyagancha dispensary	240	350,000
6	Gesage Dispensary	240	16,500
7	Mokomoni Dispesary	240	229,825
8	Ekerubo Dispensary	240	16,500
9	Igena Itambe Health Centre	240	18,500
10	Gesure Dispensary	240	172,820
11	Rigoma Dispensary	240	133,000
12	Mwongori dispensary	240	69,500
13	Gesima Dispensary	240	700,000
14	Bridges	405	249,345
15	Market streets kemera / miruka mar	405	61,200
16	Roads maintenance All wards	405	887,350
17	Bomorito Primary School	500	20,500
18	Ekonyoro Sec School	500	173,100
19	Geta Polytechnic	500	257,946
20	PURCHASE OF TIPPER LORRY	800	5,745,000
21	Plumbing materials Mekenene	900	292,925
22	Water Springs various wards	905	262,445
23	Public Toilets various makrets	999	219,267
24	Manga Hall	999	206,000
	LA Sub - Total		10,714,653

LA Code	641
LA Name	Nyamira Town Council

No	Project Title	Proj. Type	TOTAL
1	Town Hall & Offices	100	2,300
2	Replanning of Town	100	240,700
3	Access Roads	405	1,778,542
4	Public Toilets	605	44,000
5	Dispensary	805	360,210
6	Water Springs	900	254,790
7	Ward Offices	999	108,000

LA Sub - Total	2,788,542

LA Code	646
LA Name	Nyandarua County Council

No	Project Title	Proj. Type	TOTAL
1	MURUNGARU DISPENSARY	240	10,000
2	GATHANJI DISPENSARY MICRO	240	34,000
3	IRON SHEET POLYTECHNIC	240	27,492
4	GIKINGI WATER PROJECT	240	26,900
5	BAARI DISPENSARY MICRISCO	240	31,800
6	ROAD GRADING GATHANJI WA	400	117,619
7	ROAD GRADING NYAKIO WARD	400	316,380
8	ROAD GRADING NJABINI WARD	400	222,777
9	ROAD GRADING KIPIPIRI WARD	400	18,039
10	SILIBWET BOREHOLE	400	55,130
11	ROAD GRADING	400	56,400
12	ROAD GRADING LERESHUA	400	62,500
13	ROAD MURRAMING	400	77,000
14	ROAD GRADING ENGINEER WA	400	364,640
15	ROAD GRADING MAGUMU WAR	400	98,240
16	ROAD GRADING NDUNYU NJER	400	341,820
17	ROAD GRADING SHAMATA WA	400	144,729
18	ROAD GRADING NDARAGWA W	400	163,515
19	ROAD GRADING OL-JORO-ORO	400	183,262
20	ROAD GRADING LESHAU WARD	400	186,463
21	ROAD GRADING GETA WARD	400	228,048
22	ROAD GRADING KANJUIRI WAR	400	269,955
23	ROAD GRADING DUNDORI WAR	400	273,332
24	ROAD GRADING WANJOHI WAR	400	80,320
25	KIBATHI BRIDGE	405	90,200
26	CHAKA RELI PRY SCHOOL	500	89,574
27	MUCHORUI PRY SCHOOL	500	89,500
28	KAROROHA PRY SCHOOL	500	66,924
29	SPECIAL CLASS UNIT	500	47,540
30	GATITU PRY SCHOOL	500	59,300
31	MWENJA PRY SCHOOL	500	56,658
32	MADARAKA PRY SCHOOL	500	39,672
33	MBARUKU BRIDGE	500	178,136
34	KAGUNDA NURSERY SCHOOL	500	13,800
35	IRON SHEETS KAROROHA PRY	500	100,000
36	PANEA PRY SCHOOL	500	14,000
37	WATER TANK GATIMU WARD	905	9,700
38	SHAMATA WATER PROJECT	905	60,980
39	SILIBWET BUS PARK	999	19,587
40	FENCING NDIVAI C DIP	999	22,670
41	CATTLE DIPS KANJUIRI WARD	999	113,154
42	CATTLE DIPS KIPIPIRI WARD	999	126,573
43	ENGINEER VIP TOILETS	999	32,500
44	GETA BUS PARK	999	35,294
45	MUNYAKA POLICE POST	999	35,500
46	CATTLE DIPS LERESHUA WARD	999	331,738
47	ENGINEER BUS PARK	999	37,500
48	CATTLE DIPS REHABILITATION	999	128,250
49	POLYTECHNIC RENOVATION	999	128,380
50	MIHARATI BUS PARK	999	40,000
51	CAPITAL PROJECT GATIMU WA	999	184,533
52	CATTLE DIP KIRIITA WARD	999	188,157
53	CATTLE DIPS	999	36,116
54	CATTLE DIPS DUNDORI WARD	999	156,285
55	CATTLE DIPS NDARAGWA	999	42,000
56	STALLS NDUNYU NJERU WARD	999	163,573
57	GATUMBIRO POLICE POST	999	43,608
58	NDEMI VIP TOILET	999	44,939
59	NDUNYU NJERU BUS PARK	999	105,750
60	ENGINEER STADIUM DIAS	999	41,890
61	CATTLE DIPS	999	211,932
62	TOILETS NJABINI BUS PARK	999	66,330
63	SOKO MJINGA GRADING	999	69,500
64	CATTLE DIPS OL-JORO-OROK	999	98,310
65	CATTLE DIPS LESHAU WARD	999	158,712
66	NJABINI BUS PARK	999	104,760
67	ENGINEER VIP TOILETS	999	50,000
68	CATTLE DIPS GATHANJI WARD	999	103,770
	LA Sub - Total		7,227,656

LA Code	651
LA Name	Nyando County Council

No	Project Title	Proj. Type	TOTAL
1	Council Chambers offices H/Q	200	1,473,470
2	Rural Electrifi - Nyangoma	230	200,000
3	Comm Centre - Oboch	240	175,600
4	Comm. Centre - Nyalunya	240	175,600
5	Comm Centre - S. Nyakach	240	100,000
6	Health Centre - Chemelil	245	175,600
7	Dispensary - Kinazia	245	175,600
8	Health Centre - Gem Rae	245	120,000
9	Health Centre - Miwani	245	105,000
10	Dispensary - W/Ogenya	245	100,000
11	Dispensary - Kibogo	245	100,000
12	Dispensary - Tamu	245	100,000
13	Health Centre - Kusa	245	224,000
14	Drift Construction - N.E. Kano	405	100,000
15	Kondulo Bridge - Sigoti	405	100,000
16	Borehole Construction - Ombeyi	900	200,800
17	Piped Water - Asao	900	105,000
18	Cattle Dip - Kawino	999	100,000
19	Lab. Roofing - E. Nyakach	999	100,000
	LA Sub - Total		3,930,670

LA Code	656
LA Name	Nyansiongo Town Council

No	Project Title	Proj. Type	TOTAL
1	Nyandoche II Health Centre	245	60,000
2	matutu Dispensary	245	90,000
3	Fina payment for a council tractor	350	454,000
4	Rianyangeri road	405	249,000
5	Ensakai road	405	280,000
6	Rianyachae road	405	203,000
7	Riamokogoti Bridge	405	150,000

8	Riamariko Bridge	405	40,000
9	Keginga Secondary school	505	85,000
10	Tindereti secodnary schgool	505	75,000
11	Temporal Bus park	805	300,000
12	Meche Secondary School Water proj	900	100,000
13	Riyenga Water projetc	900	50,000
14	Rianyaberi and Riamoturi Springs	900	60,000
15	Rohoko Cattle Dip	999	45,000
	LA Sub - Total		2,241,000

LA Code	661
LA Name	Nyeri County Council

No	Project Title	Proj. Type	TOTAL
1	Civic Education/Aids Awareness	100	426,500
2	Strategic Plan	100	660,698
3	Locational Development	100	8,637,671
4	Renovation of Rental Houses	255	488,940
5	Grading Of Shopping Centres	265	233,428
6	Market Rehabilitation	265	1,105,852
7	Furnishing Councillors Office	310	219,900
8	Hire Purchase Lorry	350	1,824,000
9	Rehabilitation of heavy Vehicles	365	2,796,123
10	Culvert Moulding	405	142,448
11	Mweiga Slaughter House	600	354,538
12	Bus Parks Murraming	800	202,648
13	Hire Of Offices (31Wards)	900	889,600
14	Water Project	905	957,898
	LA Sub - Total		18,940,244

LA Code	667
LA Name	Nyeri Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Council Staff Training	100	106,900
2	Kamukunji Ground Fencing	220	344,065
3	Construction of Dispensaries	240	197,853
4	Rehab of Rental Houses	255	237,149
5	Computerization	300	991,853
6	Machinery Spare Parts	320	4,645,407
7	Road Repair	405	3,439,671
8	Grading & Murraming	405	7,501,021
9	Construction & Rehab of Classrooms	500	30,752
10	Construction of Refuse Chambers	605	2,850
11	Solid Waste Management Study	605	15,360
12	Water Construction Projects	900	91,760
13	Rehab of Childrens Homes	999	17,010
14	Bursaries	999	541,010
	LA Sub - Total		18,162,661

LA Code	671
LA Name	Nzoia County Council

No	Project Title	Proj. Type	TOTAL
1	Renovation of staff houses	205	100,000
2	Elecricity Supply	230	700,000
3	Construction of Dispensary	245	2,860,000
4	Construction of Administration Offic	250	130,000
5	Purchase of Vehicle	360	3,748,370
6	Construction of Roads & Bridges	405	950,000
7	Construction of Schools	500	6,750,000
8	Construction of Latrines	605	30,000
9	Purchase of land for School	900	200,000
10	Councils year strategic plan	900	700,480
11	Protection of Springs	900	1,080,000
12	Construction of Cattle Dips	999	1,200,000
	LA Sub - Total		18,448,850

LA Code	676
LA Name	Ogembo Town Council

No	Project Title	Proj. Type	TOTAL
1	Maintenance of Roads	405	644,100
2	Purchase of land for Bus Park	800	1,300,000
	LA Sub - Total		1,944,100

LA Code	681
LA Name	Ol'Kalou Town Council

No	Project Title	Proj. Type	TOTAL
1	MAWINGO HEALTH CENTRE	245	25,070
2	KAHUHO HEALTH CENTRE	245	27,120
3	KAIMBAGA DISPENSARY	245	35,000
4	MUKINDU DISPENSARY	245	48,540
5	GICHUNGO DISPENSARY	245	145,995
6	WARUI - NORMAN ROAD	405	9,950
7	KUNGU - KUIYUKIA ROAD	405	3,416
8	MUNYEKI - JUMA KIBATHI ROA	405	3,970
9	MACHARIA - MATHAI ROAD	405	2,916
10	NJINARO - BERNARD ROAD	405	2,316
11	OL'KALOU ESTATE ROAD	405	16,190
12	ROAD NETWORK&BRIDGES(KA	405	77,370
13	OLE OLIONDO - MAWINGO ROA	405	60,000
14	OLE - OLIONDO - KAGAA ROAD	405	25,000
15	GACHERU - GATHOGA ROAD	405	24,087
16	ADREW ROAD	405	23,800
17	NDIRANGU - MUNYUKO ROAD	405	6,400
18	MATHAI - MWATHIA ROAD	405	19,166
19	MUTITU - MATURA CENTRE RO	405	4,216
20	KANYIRIRI - CHAKA ROAD	405	15,000
21	KIANDUBA PRIMARY SCHOOL	405	13,474
22	CHAKARELI - MAWINGO ROAD	405	9,425
23	NDARWA ROAD	405	6,016
24	M.O.P.W. - MUNYEKI - KAHUHO	405	5,150

25	ROADS& BRIDGES - RURII WAR	405	114,373
26	GATUGUTA - NYAMBUGI ROAD	405	20,183
27	GICHUNGO WARD (ROADS)	505	49,230
28	NDUTA NURSERY SCHOOL	505	7,115
29	KAIMBAGA NURSERY SCHOOL	505	13,000
30	SABA NURSERY SCHOOL	505	1,000
31	KAGAA PRIMARY SCHOOL	505	2,500
32	NGORONGO WATER PROJECT	505	30,800
33	MATURA NURSERY SCHOOL	505	25,000
34	HUHO - INI PRIMARY SCHOOL	505	31,420
35	MUMBI PRIMARY SCHOOL	505	23,000
36	MATURA PRIMARY SCHOOL	505	15,010
37	MUNYEKI SECONDARY SCHOO	505	19,998
38	KANDUTURA PRIMARY SCHOO	505	3,735
39	HOSPITAL ACADEMY	505	26,200
40	MWIRERI WATER PROJECT	900	70,682
41	KIGANJO WATER PROJECT	905	5,320
42	KIENI NURSERY SCHOOL	905	50,000
43	RURII WATER TANK (TANK & PI	905	129,310
44	KAIMBAGA WATER PROJECT	905	89,900
45	GITHUNGURI WATER TANK	905	10,000
46	HURUMA DRAINAGE	999	12,150
	LA Sub - Total		1,359,513

30	KILONITO DAM	900	280,000
31	ESUKUTA WATER PROJECT	900	63,602
32	OLOONTULUGUM BOREHOLE	900	19,800
33	OLONTULUGUM WATER PROJE	900	37,500
34	KIJITO WATER PROJECT	900	38,358
35	NASERIAN PRI SCH.-WATER TA	900	44,841
36	ILMARBA BOREHOLE	900	47,810
37	PELEWA BOREHOLE	900	457,700
38	EWUASO KEDONG WATER PRO	900	50,540
39	NAMELOK WATER INTAKE	900	94,000
40	KEREMA- LELE WATER PROJEC	900	100,000
41	LENKISM WATER TANK	900	114,400
42	TOROSEI BOREHOLE	900	597,850
43	OLKUNGU WATER PROJECT	900	700,000
44	ENKARONI DAM	900	69,966
45	KIBIKO WATER PROJECT	900	238,250
46	OCHORRO-ONYORRI WATER PR	900	400,000
47	ENTARARA PUBLIC TOILET	900	199,840
48	DEMO-FARM -FENCING	999	275,020
49	BURSARY	999	6,000,000
50	ENVIRONMENTAL TREE PLANTI	999	70,000
	LA Sub - Total		21,404,097

LA Code 686

LA Name Olkejuado County Council

No	Project Title	Proj. Type	TOTAL
1	ACCOUNTANCY FEE	100	194,000
2	VALUATION ROLL	100	5,400,000
3	ROMBO OFFICES	200	199,000
4	NGONG OFFICE	200	782,501
5	OLOOLITIKOSHI COUNCILLORS	200	163,750
6	MASHURU OFFICES-ELECTRIFI	235	50,840
7	SAIKERI DISPENSARY	240	325,000
8	COMPUTERISATION	300	110,200
9	GRADING OF ROADS	405	88,935
10	OLOOSURUTIA PRI SCH.	500	103,520
11	MCK KIBOKO PRI. SCHOOL	500	142,360
12	ILPOLOSAT PRI. SCH	500	140,000
13	NGATU PRI SCH.	500	293,987
14	OSARAI PRI SCH.	500	30,000
15	IRRINGAOSIANI PRI. SCHOOL	500	12,000
16	OLTEYANI PRI SCH.	500	12,000
17	NKAIMURUNYA MIXED DAY SE	500	163,792
18	OLENARAU PRI SCH.	500	210,000
19	OLEKSASI PRI SCH.	500	201,200
20	OLTUROTO SEC SCH	500	590,800
21	KERARAPON PRI. SCHOOL	500	100,971
22	ILBISSIL GIRLS SEC. LABORATO	500	511,870
23	PARANAE PRI SCH.	500	11,960
24	OLEKASASI SEC SCHOOL	500	399,700
25	NUSERY SCHOOLS-DESKE/BOO	500	426,088
26	ISINYA PRI. SCHOOL -DORMITO	500	496,700
27	KITENGELA REFUSE CHAMBER	605	47,425
28	ENKIRGIRI PRI. SCHOOL-FENCI	605	37,400
29	ISINYA DUMPING SITE	605	258,621

LA Code 691

LA Name Othaya Town Council

No	Project Title	Proj. Type	TOTAL
1	Grading of Road - Local labour	405	40,000
2	OTC 0038 - Ruthiru road	405	136,425
3	OTC 0022 - Murimi Road	405	153,365
4	OTC 0037 - Gatugi Coffee F. road	405	159,160
5	Markets & roads	405	417,694
6	OTC 0047 - Kangari road	405	24,650
7	OTC 0046 - Kiguti road	405	20,050
8	Floor cementing - Kihugiru Primary	505	40,000
9	Education support - Nyamari	505	20,000
10	Bus Park Toilet	605	450,000
11	Pit latrine - Gatugi Sec school	900	40,000
12	Pipes - Mugumo-ini W. Project	900	40,000
	LA Sub - Total		1,541,344

LA Code 696

LA Name Oyugis Town Council

No	Project Title	Proj. Type	TOTAL
1	offices town council	200	2,788,979
2	land open air market	900	700,000
3	motor vehicle	900	1,000,000
	LA Sub - Total		4,488,979

LA Code	701
LA Name	Pokot County Council

No	Project Title	Proj. Type	TOTAL
1	Dispensary Construction	245	150,000
2	Toilet Construction	245	22,080
3	Feeder Roads	405	433,210
4	Road Grading	405	23,000
5	Road Grading	405	100,000
6	Foot Bridge	405	235,000
7	Road Grading	405	300,000
8	Primary School Construction	500	120,000
9	Cattle Dips Construction	900	50,000
10	Sale Yard Construction	900	205,060
	LA Sub - Total		1,638,350

LA Code	706
LA Name	Port Victoria Town Council

No	Project Title	Proj. Type	TOTAL
1	RENTAL OFFICES	205	150,000
2	ELECTRIFICATION OF TOWN HA	235	177,000
3	GRADING OF ROADS	405	400,000
4	SLAUGHTER SLAB	600	100,000
	LA Sub - Total		827,000

LA Code	711
LA Name	Rachuonyo County Council

No	Project Title	Proj. Type	TOTAL
1	CONSTRUCTION OF OFFICE	200	1,088,650
2	PURCHASE OF OFFICE FURNITU	310	106,310
3	PURCHASE OF MOTOR VEHICL	360	1,359,000
4	GRADING OF ROADS	405	59,950
5	CONSTRUCTION OF LATRINES	900	323,861
6	CONSTRUCTION OF BARRIERS	999	6,180
	LA Sub - Total		2,943,951

LA Code	716
LA Name	Rongo Town Council

No	Project Title	Proj. Type	TOTAL
1	Classroom construction Nyaburu Pri.	500	278,960
2	Kamgundho Sec. School.	500	296,050
3	and Okumba Day Sec. School.	500	297,552
4	North kamagambo Ward.	505	279,250
5	and Nyakwere Primary schools.	505	314,342
	LA Sub - Total		1,466,154

LA Code	721
LA Name	Ruiru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	VALUATION	100	224,072
2	VEHICLE KAR 589 L	350	1,419,033
3	REPAIR OF GRADER	365	476,354
4	OPENING OF ROADS	405	4,755,358
5	OPENING OF ROADS	405	656,422
6	DEBT RESOLUTION	999	810,603
7	WARD DEVELOPMENT	999	932,954
	LA Sub - Total		9,274,796

LA Code	726
LA Name	Rumuruti Town Council

No	Project Title	Proj. Type	TOTAL
1	MARKET/AUCTION YARD TOILE	265	56,000
2	AUTION YARD IMPROVEMENT	265	126,000
3	MATHANJI PR. SCHOOL	505	100,000
4	CESSPIT EMPTYING	905	12,000
5	AFRICAN LOC.INF. SET.UPGRAD	999	218,000
	LA Sub - Total		512,000

LA Code	731
LA Name	Runyenjes Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Gichiche Dispensary	240	120,717
2	Mufu Dispensary	240	200,000
3	Gikuuri Dispensary	240	200,000
4	Ugweri Dispensary	240	200,000
5	Kigaa Dispensary	240	300,000
6	Gtare Dispensary	240	300,000
7	Kathanjuri Dispensary	240	100,000
8	Road Maintenance	405	500,000
9	Roads Rehabilitation	405	71,562
10	Nthagaiya Day Sec	505	200,000
11	Kithyuthia Dispensary	505	100,000
	LA Sub - Total		2,292,279

LA Code	736
LA Name	Sagana Town Council

No	Project Title	Proj. Type	TOTAL
1	BUS PARK/OPEN AIR MARKET	260	1,200,000
	LA Sub - Total		1,200,000

LA Code	741
LA Name	Samburu County Council

No	Project Title	Proj. Type	TOTAL
1	ARCHERS POST DISPENSARY	240	500,000
2	THREE CLASSROOMS-NYIRO SE	500	2,000,000
3	ONE CLASSROOM KISIMA	500	400,000
4	ONE CLASSROOM- LENGARDE	500	400,000
5	ONE CLASSROOM- LOOSUK	500	400,000
6	ONE CLASSROOM- NAIRIMIRIM	500	400,000
7	GIRLS DORMITORY- UASO	500	1,000,000
8	FENCING OF SCHOOL-NKOPELI	500	200,000
9	CONSTRUCTION OF C/ROOM- L	500	400,000
10	ENGINE WATER PUMP- LONGE	900	300,000
11	COMPLETION OF AIRSTRIP	999	3,000,000
	LA Sub - Total		9,000,000

LA Code	746
LA Name	Siaya County Council

No	Project Title	Proj. Type	TOTAL
1	Rabar Health Centre	240	40,800
2	Umala Dispensary	240	144,979
3	Sifuyo Dispensary	240	28,140
4	Nyawara Health centre	240	51,380
5	Boro Health Centre	240	89,000
6	Nyathengo Health Centre	240	122,707
7	Bar Ndege health centre	240	25,000
8	Jere Dispensary	245	76,000
9	Gogo Dispensary	245	50,536
10	Rwambwa Health Centre	245	308,120
11	Maliera Dispensary	245	49,645
12	Kalenjuok Dispensary	245	62,000
13	Masogo Community	245	60,000
14	Got Regea Dispensary	245	111,000
15	Lidha Health Centre	245	141,000
16	Dienya Health Centre	245	164,000
17	Kaluo Health centre	245	206,980
18	Road from Sifuyo Primary Sch. To	405	250,000
19	Road from Siginga to Kamrembo san	405	150,000
20	Culverting of Mutumbu Malanga acc	405	33,280
21	Bar - Kalare Primary school	500	56,175
22	Udamayi Pri school	500	91,800
23	Bar- Kawandu Pri. School	500	59,000
24	Ramula Primary School	500	62,840
25	Kotoo Pri School	500	63,300
26	Dienya Pri School	500	58,500
27	Nyamsenda Pri School	500	92,020
28	Ng'iya Youth Polytechnic	500	92,520
29	Uyiko Pri School	500	99,060
30	Ligoma Primary school	500	120,000
31	West Ugenya Youth Polytechnic	500	200,000
32	Uyonga Pri School	500	39,650
33	Uthanya Pri School	500	13,000
34	Ndere Pri School	500	120,000
35	Asayi Pri School	500	9,640
36	Ojwach Pri School	500	3,000
37	Kayieye Pri School	500	4,668
38	Nyapiedho Pri School	500	8,325
39	Ujimbe Pri School	500	8,774
40	Wagwer Pri School	500	8,952
41	Kubar Pri School	500	27,500
42	Malunga Pri School	500	9,172
43	Nango Pri School	500	39,650
44	Onyinyore Pri. School	500	10,000
45	Nyalula Sec School	500	39,505
46	Luri Pri School	500	39,650
47	Olengo Pri School	500	39,650
48	Kudho Pri School	500	10,000
49	Ginga Valley Pri School	500	13,975
50	Ndegwe Pri School	500	11,379
51	Sirodha Pri School	500	10,350
52	Bar kameno Pri School	500	10,269
53	Kojuok Pri School	500	39,650
54	Nyalula Sec School	505	13,990
55	Kenya Sec. Sch	505	34,930
56	Inungo secondary school	505	52,000
57	Nduru sec School	505	70,500
58	Obambo Mixed Sec Sch	505	74,050
59	Ulafu Sec school	505	122,788
60	Simenya Secondary school	505	376,396
61	Protection of Uholo east Springs	900	273,040
62	Construction of Ramula Borehole	900	98,000
63	Construction of Bar-Kalare Borehole	900	98,000
64	Pit latrine at Kudho Market	999	37,350
65	Pit latrine at Kambare Market	999	37,350
66	Access Road at Ng'iya Market	999	85,000
67	BURSARY FUND	999	1,086,230
	LA Sub - Total		6,136,165

LA Code	751
LA Name	Siaya Municipal Council

No	Project Title	Proj. Type	TOTAL
1	COUNCIL PREMISES CONSTRUC	200	1,687,635
2	MARKET CONSTRUCTION	260	28,865
3	PURCHASE OF VEHICLE	350	1,555,150
4	SCHOOL REHABILITATION	505	691,188
	LA Sub - Total		3,962,838

LA Code	756
LA Name	Sirisia Town Council

No	Project Title	Proj. Type	TOTAL
1	Environmental Management	100	50,000
2	Water Sanitation Infrastructure const	900	1,069,083
	LA Sub - Total		1,119,083

LA Code	761
LA Name	Sotik Town Council

No	Project Title	Proj. Type	TOTAL
1	Assistance of Dispensaries	100	100,000
2	Rehabilitation of sewarage lines	210	100,000
3	Maintenance of public markets	220	100,000
4	Maintenance of street-lights	235	100,000
5	Grading of Access roads	405	100,000
6	Nursery School projects	500	100,000
7	Foot bridges	900	50,000
	LA Sub - Total		650,000

LA Code	766
LA Name	Suba County Council

No	Project Title	Proj. Type	TOTAL
1	Town Hall Office	200	79,000
2	Yokia Dispensary	245	90,000
3	Sena Health Centre	245	70,000
4	Sindo Market Toilets	265	63,000
5	Sindo Market Drainage	265	800,000
6	Kipasi Cattle Ring	265	10,000
7	Photo Copier	315	177,500
8	Boat Engine	320	300,000
9	Motor Cycle	355	290,000
10	Toyota Double Cabin	360	2,400,000
11	Nyagwethe Sec School	505	160,000
12	Ogongo Sec School	505	160,000
13	Kiabuya Primary School	505	160,000
14	Uozi Sec School	505	160,000
15	Kibura Primary School	505	100,000
16	Nyatoto Sec School	505	90,000
17	Nyamasare Sec School	505	90,000
18	Kigoto Sec School	505	90,000
19	Ngodhe Sec School	505	90,000
20	Nyakiya Primary School	505	70,000
21	Kinyasaga Nursery School	505	18,000
22	Gingo Sec School	505	160,000
23	Roads Repair	900	1,000,000
	LA Sub - Total		6,627,500

LA Code	771
LA Name	Suneka Town Council

No	Project Title	Proj. Type	TOTAL
1	Dispensaries	245	270,670
2	Road maintenance	400	1,000,000
3	Roads & Bridges	405	715,270
4	Ekioga Polytechnic	505	40,000
5	Water springs	905	380,907
6	Market planning -Itibo market	999	60,000
	LA Sub - Total		2,466,847

LA Code	776
LA Name	Tabaka Town Council

No	Project Title	Proj. Type	TOTAL
1	Town Planning	100	130,000
2	Bokimai Dispensary	245	70,000
3	Kiorori - Cresent Road	245	50,000
4	Iringa Society Road	245	50,000
5	Tabak - Factory, Hospital Road	505	654,000
6	Ikoba Nursery Construction	505	55,000
7	Tabaka DEB	505	20,000
8	Nyagichenche	505	15,000
9	Tabaka boys	505	15,000
10	Sanitation - Nyatike	905	30,000
11	Itibonge Water Protection	905	15,000
12	Nyango K. Water Protection	905	45,000
13	Rionduso water Protection	905	15,000
14	Roburu Water Protection	905	20,000
	LA Sub - Total		1,184,000

LA Code	781
LA Name	Taita / Taveta County Council

No	Project Title	Proj. Type	TOTAL
1	Maitenance of Slaughter Houses	220	117,740
2	Power Supply to Mbale Youth Poly.	235	18,000
3	Construction of Manoa Dispensary	240	69,664
4	Construction of Werugha Dispensary	240	69,735
5	Construction of Ndome Dispensary	240	30,400
6	Power Installation-Werugha Dispens	245	71,495
7	Rehab. of Kayanda Dispensary	245	14,600
8	Repairs and Maintenance of Rental	255	446,303
9	Markets Improvement	265	56,885
10	Purchase of Computers	300	215,700
11	Purchase of Furniture	310	608,016
12	Carpentry Workshop Tools	315	86,208
13	Maintenance of Motor Vehicles	365	884,093
14	Maintenance of Maghoro-Mlamba R	405	67,400
15	Construction of Marungu Sec. Sch.	500	69,160
16	Construction of Mlilo Primary Schoo	500	69,640
17	Construction of Chawia High School	500	71,000
18	Rehabilitation of Wund. N. Schools	505	29,845
19	Rehab. of Primary School Kasigau	505	23,870
20	Construction of Mwasoko/Mcholo W	900	22,050
21	Rehabilitation of KwaNyika Water P	900	73,500
22	Mwatate Water Supply Improvement	905	16,657
23	Upkeep of Grounds and Fencing	999	84,267
24	Improvement of Canteen Premises	999	172,824
	LA Sub - Total		3,389,052

LA Code	791
LA Name	Taveta Town Council

No	Project Title	Proj. Type	TOTAL
1	Fencing of Njukini Market	235	51,691
2	Purchase of Computer	300	200,000
3	preparation of Valuation Roll	400	1,321,500
4	Repair of Township road	405	74,800
5	Maintenance of Access roads	405	52,800
6	Malukiloriti water project	905	50,000
7	Planning of Bura Ndogo	999	265,000
8	Purchase of Land	999	2,000,000
	LA Sub - Total		4,015,791

LA Code	796
LA Name	Teso County Council

No	Project Title	Proj. Type	TOTAL
1	Physical ;plan/Valuation roll	100	56,415
2	Construction of office /Hall	200	1,197,480
3	Purchase of land for Mrkets	260	8,800
4	Rehabilitation of markets	265	142,910
5	Office Furniture/Fittings	315	1,000
6	Maintanance /Opening roads	405	464,601
7	Protection of springs	900	26,620
	LA Sub - Total		1,897,826

LA Code	801
LA Name	Tharaka County Council

No	Project Title	Proj. Type	TOTAL
1	FENCING MARKET	245	465,995
2	ROAD MAINTENANCE	405	278,125
3	OFFICE BLOCK	999	500,000
	LA Sub - Total		1,244,120

LA Code	806
LA Name	Thika County Council

No	Project Title	Proj. Type	TOTAL
1	Ndakaini Dispensary	240	267,190
2	Mutati Dispensary	240	176,096
3	Gatuanyaga Dispensary	240	73,000
4	Athi Clinic	240	50,000
5	Mutuguru Health Centre	240	99,980
6	Ngorongo Health Centre	245	743,576
7	Juja Farm Health Centre	245	274,580
8	Kanyoni Dispensary	245	132,514
9	Gituamba Dispensary	245	131,349
10	Kihumbuini Disepensary	245	64,420
11	Munyu Health Centre	245	28,000
12	Kimururi Access Roads	405	25,000
13	Magomano Kahenia Road	405	75,000
14	Kirwabuna Access Road	405	100,000
15	Magomano Kageria Road	405	75,000
16	Karinga Coffee Factory Access Road	405	50,000
17	K. Munyu & Thika River Acc Rd	405	248,692
18	Access Roads	405	360,000
19	Gituamba Mubao Road	405	297,600
20	Kagunyi, Muhoho Kiganjo Road	405	277,000
21	Gatitu, Gitare Kwa Njemi Road	405	274,600
22	Kahenia Ha Kahiga Road	405	100,000
23	Kwa Mbaya Mutheca Road	405	270,000
24	Gwa Kariuki Karebu Road	405	75,000
25	Gakurari Road	405	199,750
26	Matere Ithangari Road	405	130,000
27	Wamuguma Access Road	405	85,000
28	Karera Road	405	100,000
29	Kiganjo Mumbuini Road	405	270,000
30	Igamba Gathungu	405	77,000
31	Mabae Kirwara Road	405	197,749
32	Access Roads	405	120,000
33	Gichuki Access Road	405	147,000
34	Nganga-ini Kimatu Road	405	166,173
35	Nginduri Access Road	405	100,000
36	Gathanji Secondary School	500	41,250
37	Gachororo Sec. School	500	462,564
38	Iganjo Pry School	500	73,728
39	Gati-iguru Secondary School	500	16,302
40	Kiamwathi Secondary School	500	74,800
41	Samuru Secondary School	500	90,500
42	Munyu Mixed Secondary School	500	122,700
43	Greystone Youth Polytechinic	500	141,320
44	Juja Farm Sec School	500	375,320
45	Mwania Mbogo Sec. School	505	69,450
46	Gatakaini Pry School	505	200,000
47	5 Schools - Materials	505	149,450
48	Mwana Wikio Secondary School	505	120,685
49	10 Primary Schools	505	104,855
50	Kihiu Mwiri Nursery School	505	100,000
51	Karatu Youth Polytechinic	505	95,500
52	St Teresa Sec. School	505	86,025
53	Ithanga Location Pry. Schools	505	11,000
54	Kimururi Primary School	505	48,000
55	Ngelelya Sec. School	505	87,250
56	Cimbici Water Project	900	65,700
57	Ngoliba Secondary School	900	100,001
58	Thiririka Water Project	900	200,125
59	Gitwe Jua Kali Project	999	94,350
60	2003/2004 Projects	999	5,288,049
61	Purchase of Land	999	4,937,800
62	Drainage System	999	239,631
63	Gati-iguru Ruburi Bridge	999	216,700
64	Gatura Market	999	149,575
65	Sport Equipment	999	100,000
66	Kaibere Irrigation Water Project	999	100,000
67	Sports Equipment	999	50,000
68	Mureke Kiamuiri Foot Bridge	999	42,844
69	Githaruru Mutomo Bridge	999	62,300
70	A.C.K. Karimenu	999	49,000
71	Sports Equipments	999	89,500

72	Ndarugu Gathaite Foot Bridge	999	84,500
73	Kamunyaka Gathaite Chief's Camp	999	66,250
74	School Bursaries	999	65,500
75	Gatuanyaga Location Education Zon	999	60,000
76	Kiunyu Gathinji FootBridge	999	19,000
77	Kandeto Tea Buying Centre	999	32,480
78	Karatu Gitwe Foot Bridge	999	50,000
	LA Sub - Total		20,495,273

LA Code	811
LA Name	Thika Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Painting of Town Hall	205	262,570
2	Market ward street ligting	235	206,434
3	Mugumoini ward street lighting	235	348,262
4	Pilot estate street lighting	235	419,282
5	Manjego street lighting	235	654,333
6	Karibaribi clinic	245	683,746
7	Majengo estate drainage	255	425,961
8	Ngoigwa-Mangu investment road	405	66,520
9	Moi market and Kilifi road drainage	405	766,255
10	Rehabilitation of General Kago road	405	1,500,000
11	Umoja road murraming	405	387,500
12	Road murraming	405	10,712,900
13	Kiandutu -Athena road	405	711,994
14	Drainage work at Chania	405	204,466
15	Market ward road murraming	405	412,753
16	kiboko- UTI to slaughter house road	405	849,069
17	Garissa and Kyanjau Primary sch. Fe	505	139,900
18	Construction of Classroom at Kisiwa	505	105,432
19	Kenyatta Sec. School drainage	505	217,992
20	Kiandutu Early childhood centre	505	100,920
21	Construction of refuse chambers	605	129,339
22	Construction of Majengo refuse cha	605	444,548
23	Christina Garden and public toilet	700	985,696
24	Mama Ngina garden and toilet	700	230,209
25	Mugumoini ward Social Hall	705	446,775
26	Construction of Makongeni Bus park	805	233,428
27	Gatanga/Maboromoko water -Ndurur	900	181,822
28	Makongeni Police post	999	164,820
29	Kiandutu Police post	999	1,183,177
30	Ndururumo ward chathi police post	999	1,413,617
31	Market ward Police post	999	342,577
32	Madaraka perimeter wall fencing	999	553,005
33	Karibaribi Police post	999	260,534
	LA Sub - Total		25,745,836

LA Code	816
LA Name	Trans Mara County Council

No	Project Title	Proj. Type	TOTAL
1	OLOSENTU HEALTH CENTRE	240	100,000
2	KERINKANI DISPENSARY	240	100,000
3	KAMAKET DISPENSARY	240	100,000
4	MASURURA HEALTH CENTRE	240	100,000
5	NKARARO HEALTH CENTRE	240	100,000
6	OSUPUKO HEALTH CENTRE	240	100,000
7	REHABILITATION OF ROADS	405	1,082,386
8	OLOLCHANI P. SCHOOL	500	100,000
9	ORONKAI P. SCHOOL	500	100,000
10	ILPASHIRE P. SCHOOL	500	100,000
11	NDAMAMA S. SCHOOL	500	100,000
12	ENENKESHUI P. SCHOOL	500	100,000
13	OLDONYO OROK S. SCHOOL	500	100,000
14	ENKIWANCHA P. SCHOOL	500	100,000
15	KIMINTET P. SCHOOL	500	100,000
16	KIRIBWET P. SCHOOL	500	100,000
17	ENOOLKIPELYA P. SCHOOL	500	100,000
18	CHEBULU DAM	900	100,000
19	OSINONI CATTLE DIP	999	100,000
	LA Sub - Total		2,882,386

LA Code	821
LA Name	Turkana County Council

No	Project Title	Proj. Type	TOTAL
1	CONST.OF K. DISPENSARY	240	2,600,000
2	PURCHASE OF EXHAUSTER	350	3,800,000
3	CONT.KAPUTIR NURSERY	500	900,000
4	CONT.NAPEILILIM DORMITORY	500	1,000,000
5	CONT.LORENG PRY SCHOOL	500	1,600,000
6	CONT.KAPESE PRY SCHOOL	500	1,600,000
7	PUBLIC TOILET KOLOKOL	905	250,000
8	PUBLIC TOILET OFFICE	905	500,000
9	FUNITURE -OFFICE CHAMBERS	999	800,000
10	FUNITURE GUEST HOUSES	999	1,500,000
11	ACCES RD.TURKANAS G RESER	999	800,000
	LA Sub - Total		15,350,000

LA Code	826
LA Name	Ugunja Town Council

No	Project Title	Proj. Type	TOTAL
1	MATERIALS TO SCHOOLS	505	304,300
2	CONSTRUCTION OF SPRINGS	900	127,060
3	TOILET CONSTRUCTION	900	151,510
4	FLUSH PARK CONSTRUCTION	999	71,960
	LA Sub - Total		654,830

LA Code	831
LA Name	Ukwala Town Council

No	Project Title	Proj. Type	TOTAL
1	Pit latrine	260	191,000
2	Road Rehabilitation	405	42,000
3	Bursary Funds	505	168,000
4	Farmer Training	999	100,800

5	Community Support Projects	999	16,502
6	Rehabilitation of Community Project	999	274,351
	LA Sub - Total		792,653

LA Code	836
LA Name	Vihiga County Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of health centres	245	19,800
2	Markets rehabilitation	265	107,634
3	Grader/Vehicle Rehabilitation	365	236,650
4	Roads rehabilitation	405	808,400
5	Rehabilitation of water sources	900	31,000
6	Digging of shallow wells	900	36,600
7	Purchase of land	999	54,500
8	Consultants	999	518,200
9	Councillors' tour	999	1,026,200
10	Insurance	999	1,208,629
	LA Sub - Total		4,047,613

LA Code	841
LA Name	Vihiga Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Preparation of Valuation Roll	100	500,000
2	Construction of Clinic at Munoywa	240	350,000
3	Mbale-Market Stalls Core Poverty	260	2,734,445
4	Purchase of Computers	300	297,000
5	Office Furniture/Tools	310	300,000
6	Mbale-Olwizi R/d Rehabilitation	400	350,000
7	Improvement of Chavakali/Bendera	400	350,000
8	Road Maintenance	400	966,150
9	Improvement of kigendirova-Vihiga	400	350,000
10	Improvemend of Wamuluma/Ehedw	400	350,000
11	Digula Secondary S.Financial Assist	500	350,000
12	Rehabilitation of street lights	600	500,000
13	Establishment of Tea Nursary	999	128,200
	LA Sub - Total		7,525,795

LA Code	846
LA Name	Voi Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of Machinery	320	260,000
2	Minor Roads	405	579,560
3	Recarpeting	405	70,000
4	School Bursaries/ Ward Projects	505	1,295,587
	LA Sub - Total		2,205,147

LA Code	851
LA Name	Wajir County Council

No	Project Title	Proj. Type	TOTAL
1	Const. Classroom (1) in Hara		0
2	Const. Of Water Tank I/Guley		0
3	Renovate Kitchen Habaswein Sec Sc		0
4	purchuse of Desk Wagalla pri Sch		0
5	Const. Of Maternity Ward in Diif		0
6	Construction of Slaugheter House E		0
7	Const. Classroom (1) in Dagahaley		0
8	Expansion of Shauri Yako Rd Gurar		0
9	Construction of one class room Kajaj		0
10	Construction of pavement at Catholi		0
11	Repair of one classroom Garcegoftu		0
12	Fencing of milk Market Giriftu		0
13	Bush Clearing Wajir-El-Nur Road		0
14	Construction of Tem sherter at Com		0
15	Construction of Slaugheter House K/		0
16	Fencing of Livectock Market Wajir		0
17	Construction temparary market at Or		0
18	Purch. Of Mattresses Leheley Pri. S		0
19	Construction of one class room Wich		0
20	Construction of kitcher (Lafaley Pri		0
21	fencing Library in Bute		0
22	Dissilting of Dam in Godoma		0
23	Dissilting of Dam in Butatu		0
24	Digging of Well in Ajawa		0
25	Fencing Dam in Korondile		0
26	Const. Toilets (3) in Buna		0
27	Const.Of Public Toilet		0
28	Const. Of Dormitory Abakorey Pri. S		0
29	Construction of Head Teacher House		0
30	Construction of one Class Room Kut		0
31	Const. Of Public Toilet		0
32	Const. Of Public Toilet		0
33	Fencing of Dam Lagh Bhogol		0
34	Digging of Well in TulaTula		0
35	Repair of Dispensary Arbajahan		0
36	Repair of Dispensary Alimow		0
37	Repair of Dispensary Hodham		0
38	fencing of libirary (Tarbaj)		0
39	Repair of Dispensary Barwaqo		0
40	Const. Of Water Tank Biyamathow		0
41	Capping of Well Kajaje		0
	LA Sub - Total		0

LA Code	856
LA Name	Wareng County Council

No	Project Title	Proj. Type	TOTAL
1	Office Rehabilation	205	1,173,555
2	Cheplaskei H. Centre	240	74,998
3	Kimoning H. Centre	240	356,296
4	Drys Dispensary	240	261,156
5	Chepkigen Health Centre	240	223,740

6	Cheplelachbei Dispensary	240	169,200
7	Kabobo Dispensary	240	127,532
8	Chegaiya Dispensary	240	92,000
9	Mogoon Dispensary	240	65,153
10	Kaptumo H. Centre	240	47,400
11	Soy H. Centre	240	17,606
12	Kapngetuny H. Centre	240	112,500
13	Moi's Bridge Market	260	780,000
14	Borderlands Saleyard	260	1,152,714
15	Cherunya Market	260	101,303
16	Ziwa Saleyard	260	1,455,626
17	Chemalal Market	260	1,135,335
18	Kesses Market	260	1,036,312
19	Moiben Market	260	245,768
20	Cheptiret Market	260	151,375
21	Tulwet Saleyard	260	91,801
22	Kapseret Market	260	86,778
23	Kipkarren Market	260	326,707
24	Kapsiliot Saleyard	260	115,272
25	Kapkures Market	260	219,916
26	Computerisation	300	962,860
27	New Grader	350	8,646,720
28	Beliomo Road	400	45,500
29	St. Marys Sec. School Ngenyilel	500	138,292
30	Chepnowet Primary School	500	11,724
31	St. Peters Kapkoren Sec School	500	59,689
32	Kipsomba Sec School	500	74,894
33	Sugoi G. Sec. School	500	146,525
34	Simat Primary School	500	12,180
35	Tulwet Sec. School	500	138,283
36	Cheramei Primary School	500	17,800
37	Kerita Secondary School	500	125,373
38	Cheptiret P. School	500	55,500
39	Chebii Primary School	500	22,017
40	Chepsaita S. School	500	38,700
41	Berur Primary School	500	40,667
42	Kesogon Nursery School	500	58,167
43	Kapkuis P. School	500	58,487
44	Kemeliet Sec School	500	178,507
45	Leseru Sec. School	500	161,952
46	Soy Secondary School	500	155,000
47	Ketiplong P. School	500	35,444
48	Lemook Sec School	500	27,000
49	Kaptebee Sec. School	500	146,710
50	Kiplombe Pri School	500	39,270
51	Koilel / Kongasis Water Project	900	218,972
52	Kongasis Water Project	900	235,654
53	Cheptabach Water Project	900	48,860
54	Sagamwet Water project	900	54,994
55	Emkwen Water Project	900	63,959
56	Kiplombe Water Project	900	65,026
57	Chepkero Water Project	900	154,995
58	Kimoning water Project	900	221,516
59	Sambut cheramei Water Project	900	244,400
60	Kapsiliot Catchment	900	284,300
61	Ketingia Water Project	900	371,200
62	Moiben Water Project	900	382,437
63	Kamagut Water Project	900	111,714
64	Culverts & Bridges	999	2,465,512
65	Lower Sosiani Bridge	999	44,970
66	Kiborokwa Cattle Dip	999	67,450
67	Songoliet Bridge	999	77,491
68	Nairiri / Kimuri Bridge	999	105,735
69	Kamagut Chiefs Office	999	110,000
70	Kipsomba Bridge	999	153,628
71	Ainabkoi Dips- Arcaricides	999	170,000
72	Cheukta Bridge	999	245,000
73	Kose Bridge	999	27,600
74	Sugoi Bridge	999	65,785
75	Tuiyo Bridge	999	17,458
76	Tikitio Bridge	999	164,160
	LA Sub - Total		27,190,120

LA Code 861

LA Name Webuye Municipal Council

No	Project Title	Proj. Type	TOTAL
1	OLD TOWN HALL RENOVATION	205	83,188
2	SLAUGHTER HOUSE RENOVATI	220	108,340
3	NZOIA DISPENSARY	240	342,562
4	LURARE HEALTH CENTRE	240	683,261
5	MURUMBA PRIMARY SCHOOL	500	323,955
6	KHAMOTO PRIMARY SCHOOL	505	96,805
7	MATULO R.C.PRIMARY SCHOO	505	205,000
8	NANG'ENI CATTLE DIP	999	183,689
	LA Sub - Total		2,026,800

LA Code 866

LA Name Wote Town Council

No	Project Title	Proj. Type	TOTAL
1	Mandoi Dispensary	245	40,976
2	Mutulani dispensary	245	67,835
3	Kitonyoni Dispensary	245	139,224
4	Wote Mkt- public toilet	265	18,600
5	Feeder Road repairs - Kako ward	405	20,500
6	Feeder Road repairs - Wote ward	405	23,000
7	Feeder Road repairs - Muvau ward	405	26,517
8	Feeder Road repairs - Kilala ward	405	27,000
9	Feeder Road repairs - Nziu ward	405	46,000
10	Feeder Road repairs - Kikuminiwar	405	47,200
11	Kilala road Project	405	128,000
12	Kiti kyumu Nursery school	505	19,686
13	Unoa Primar School	505	16,650
14	Mwaani Water Project - Wote	900	229,935
15	Kikumini Water Project	900	25,462
16	Nthangu Public toilet	900	6,000
17	Nthangu Dispensary	900	5,250
18	Kikumini Farm Project	999	19,200
19	Catholic Church - Wote	999	48,744
	LA Sub - Total		955,779

LA Code	871
LA Name	Yala Town Council

No	Project Title	Proj. Type	TOTAL
1	Generator for Sinaga Girls Sec. scho	230	100,000
2	Finishing Muhanda Pri. Clasroom	500	40,000
3	Plaster Bar-Turo Nursery class	500	20,000
4	Complete Yala Township Nursery	500	40,000
5	Equip Bar-Sauri Nursery	500	50,000
6	Complete Ulumbi Nursery	500	50,000
7	Complete Tatro Nursery Class	500	50,000
8	Protect water springs	900	50,000
	LA Sub - Total		400,000