BCA |PAC PIC| 05| 2014| 12

Republic of Kenya

Kenya National Audit Office

BOMET COUNTY ASSEMBLY
RECEIVED
28 AUG 2014
P. O. Box 590-20400
BOMET

REPORT

OF

THE

AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF THE TOWN COUNCIL OF SOTIK FOR THE YEAR ENDED 30 JUNE 2012

2.0 Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based the audit and report in accordance with the provisions of Section 24 of the Publ Audit Act, 2003. The audit was conducted in accordance with Internation Standards on Auditing. Those Standards require compliance with ethic requirements and that the audit be planned and performed to obtain reasonabl assurance about whether the financial statements are free from materia misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

3.0 Basis for Disclaimer of Opinion

3.1 Accuracy of the Financial Statements

i) As previously reported, the Council has not prepared and submitted for audit its financial statements for the period 1992 to 30 June 1995 and for 2003/2004 as required by Section 229 (i) of the Local Government Act, Cap 265. The Council has therefore continued to be in breach of the law. In the absence of audited and certified financial statements for 1994/1995 and prior years, the source and accuracy of the opening balances as at 01 July, 1995 for the 1995/1996 financial statements and for the subsequent years, including 2011/2012 could not be confirmed.

3.5 Cash and Cash Equivalents

The cash and cash equivalents balance stood at Kshs.5,057,967.00 as at 30 June 2012, compared to Kshs.595,434.00 as at 30 June, 2011. However, the Council did not maintain the main cashbook to enable preparation of monthly bank reconciliation statements. Further, the balance in the statement of financial position did not tally with Kshs.5,329,289.00 reflected in the statement of cash flows by Kshs.271,322.00. In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.5,057,967.00 as at 30 June, 2012 could not be confirmed.

3.6 Payables / Creditors, Accruals and Provisions

The payables/creditors, accruals and provisions balance decreased from Kshs.38,220,075.00 as at 30 June 2011 to Kshs.32,513,626.00 as at 30 June 2012. However, the creditor's ledger maintained was not updated and therefore could not be relied upon. Further, creditor's balance amounting to Kshs. 28,275,964.00 was not supported by statements, schedules or invoices and therefore, could not be confirmed. In addition, creditors/payables totalling Kshs.2,869,045.00 was omitted in the financial statements. In the circumstances, the accuracy of the payables/creditors, accruals and provisions balance of Kshs.32,513,626.00 as at 30 June 2012 could not be confirmed.

3.7 Bank Overdraft

The bank overdraft balance stood at Kshs.11,906.00 as at 30 June 2012, compared to Kshs.121,162.00 as at 30 June, 2011. However, the overdraft balance was also included in the cash and cash equivalents. The anomaly has not been explained. Further, the Council did not make available for audit confirmation, authority from the Minister authorizing the Council to secure and operate a bank overdraft facility. The Council was therefore in breach of the law.

3.8 Long-Term Borrowings

The long-term borrowings balance remained at Kshs.525,870.00 as reported during 2010/2011. However, under Note 7 to the financial statements, the long-term loans balance was shown at Kshs.633,638.00, made up of National Housing Corporation (NHC) loans and Interest Charged of Kshs.579,754.00 and Kshs.53,884.00 respectively. Further, loans records and agreement between the Council and NHC were not made available for audit verification. Under the

TOWN COUNCIL OF SOTIK

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30TH, 2012

OFFICE OF THE DEPUTY PRIME MINISTER AND
MINISTRY OF LOCAL GOVERNMENT
LOCAL AUTHORITIES MONITORING SYSTEM

FINANCIAL STATEMENTS
RECEIPT LETTER

This is to confirm /acknowledge that Town Council of Sotik
(Name of Local Authority)

has submitted the Financial Statements for FY 2010/2011
((Fiscal year]

to the Controller and Auditor General (C & AG)

KENYA NATIONAL AUDIT OFFICE
SOUTH RIFT REGION
P. O. BOX 1050 - 20100
NAKURU

Date 17 SEPTEMBER 2012
(Date)

Received by ______
(Signature)

JULIUS M. MUTINDA
(Print Name)

Position PRINCIPAL AUDITOR
(Title)

TOWN COUNCIL OF SOTIK

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2012

We are responsible for the preparation of these annual financial statements, which are set out on pages 6 to 19, in accordance with the Local Government Act Cap. 265, the Local Authority, Financial Management Regulations 2007 section C3, and the Public Audit Act 2003 sections 21 and 22 which we have signed on behalf of the Town Council of Sotik

Francis K. Tibai	**Wilfred K. Chepkwony**
Name	Name
Treasurer	**Clerk**
Date:........................	Date:..26/09/2012........

There being no other business the chairman declared the meeting closed at 11:30 p.m. by a word of prayer said by Cllr. John Kitur.

Signed by:... Date: 28/09/2012

(Chairman)

Signed by:... Date: 28/09/2012

(For Town Clerk-Town Council of Sotik)

...ccountant tabulated a list of contingent liabilities which ...
forward figure of Kshs. 32,513,626.00.

In his presentation the The Accountant expressed his appreciation to the Chairman and members of the Finance Committee, Councilors, the Town Clerk and Departmental Heads for the support given in the preparation of this report. He also express gratitude to the Offices of the Ministry of Local Government and Kenya National Audit Office for their advice and guidance.

The Accountant further informed the meeting that the annual financial statements are paramount in that:

- It informs the stakeholders on the financial performance of the Local Authority.
- It ensures consistency amongst all LAs in the presentation of financial statement.
- It also ensures compliance with the law, government regulations and other conditionality set out by other organization and other institutions.

Members deliberated on the report and noted that the Single Business Permit revenues were lower in the period under review compared to Fy: 2010/2011. The management was implored upon to put more efforts in collections of SBP revenues.

After thorough deliberation members resolved to recommend the full council that the financial statement for the year ended June 30, 2012 be adopted as proposed by Cllr. Benard Ngetich and seconded by Cllr. David Rotich.

MIN FSGP/3/2012: PRESENTATION OF STATEMENTS ACTUAL RECEIPTS, PAYMENTS AND BANK BALANCES FOR THE YEAR 2011/2012.

The Accountant also tabled statement of Receipt, payments and bank balances and debtors and creditors for the said period indicating a total Receipts of Kshs. 38,831,335.00 as compared with Kshs 21,982,937.00 for the period 2010/0211 giving a increase of Kshs. 16,848,398.00. Expenditure was Kshs. 34,109,386.00 and capital projects were not implemented due to late receipt of LATF.

The cash and bank balances were Kshs. 5,057,697.00 comprising of Kshs. 183,185.00 in cash and the Banks accounts balances of Kshs. 4,874,512.00.

TOWN COUNCIL OF SOTIK

TOWN TREASURER'S REPORT

FOR THE YEAR ENDED 30^{TH} JUNE 2012

1.1 INTRODUCTION

I have the pleasure of presenting the accounts for Town Council of Sotik for the financial year ended 30^{th} June 2012. These annual accounts have been prepared in accordance with Generally Accepted Accounting Principles, the International Financial Reporting Standards, the International Public Sector Accounting Standards and section 229(1) of the Local Government Act Cap 265.

The Council had an overall surplus of Kshs 19,886,623.00 in its entire operations during the year attributed to the government's release of LATF for debt repayments. The total operating expenditure was Kshs 26,609,834.00 while corporate and responsibility centres' receipts were Kshs 43,777,698.00

Corporate results

Description	Actual 2012 Kshs.	Actual 2011 Kshs.	Variance Kshs.	Budget 2012 Kshs.	Variance 2011 Kshs.
Operating revenue for the year	43,777,698.00	27,662,072.00	16,115,626.00	31,709,446.00	12,068,252.00
Operating expenses for the year	26,609,834.00	22,347,008.00	(4,262,826.00)	47,021,560.00	(20,411,726.00)
Operating surplus/(deficit) for the year	17,167,864.00	6,085,064.00	11,082,800.00	(15,312,114.00)	32,479,978.00

Comments

Generally, there was an increase in total operating revenue by 38 % compared with the budgeted operating revenue. Compared to the previous year revenue, this year's revenue went down by 58 %. The actual operating expenses went up by 19% compared to FY 2009/11 however, compared to Budgeted operating expenditure came down by 43 %

Capital expenditure

The Council incurred an expenditure of Kshs.1, 076,189.00 this FY compared to Kshs.670, 073.00 expenditure during FY 2010/2011. This is attributed to non receipt of central Government funding by the council.

External loans

There was no increase in external loans by the Council during this FY

Objective of the Annual Financial Statements:

- To demonstrate their accountability in the use of resources by issuing financial statements. As elected representatives of the public and through powers provided by the Local Government Act Cap.265, Councils have the authority and responsibility for public financial affairs and resources management. Therefore Local Authorities are authorised to levy rates, taxes and other incomes sufficient to finance the services required by the community. .
- To assist users in assessing the level of services that can be provided by the Local Authority and its ability to meet its obligations.
- To assist users in evaluating the operating results of the Local Authority for the year.
- To show how cash and other liquid resources were obtained and spent
- To provide information useful in assessing whether financial resources were administered in accordance with the limits of budget allocation.

LOCAL AUTHORITY MONITORING SYSTEM					
FA-3 STATEMENT OF FINANCIAL POSITION AS AT 30th June					2012
TOWN COUNCIL OF SOTIK	761		15	09	2012
Local Authority Name	Code		dd	mm	yyyy

	NOTE	2012 KSh.000	2011 KSh.000
ASSETS			
Current Assets			
Cash and Cash equivalent	5	5,057,697	595,434
Receivables/Debtors	6	51,656,427	38,887,903
Deposits			-
Prepayments			-
Inventory			-
Total Current Assets		56,714,124	39,483,337
Non-Current Assets			
Investments			-
Land & Buildings	4	25,144,327	25,771,064
Capital Work in Progress			-
Plant & Equipment			-
Infrastructure			-
Motor Vehicles	4	510,738	638,423
Furniture, Fittings & Equipment	4	981,425	1,121,628
Community Assets			-
Housing Schemes			-
Heritage Assets			-
Total Non-Current Assets		26,636,490	27,531,115
TOTAL ASSETS		83,350,614	67,014,452
LIABILITIES			
Current Liabilities			
Payables/Creditors, Accruals & Provisions	10	32,513,626	38,220,075
Consumer Deposits			
Current Portion of Long Term Loans			-
Bank Overdraft	4	(11,906)	(121,162)
Total Current Liabilities		32,501,720	38,098,913
Non-Current Liabilities			
Long-Term Borrowings	13	525,870	525,870
Total Non-Current Liabilities		525,870	525,870
TOTAL LIABILITIES		33,027,590	38,624,783
NET ASSETS		50,323,024	28,389,669
NET ASSETS/ CAPITAL AND RESERVES			
Capital Contributed by Government Entities		804,326	804,326
Renewals Fund			-
Other Reserves			-
General Rate Reserve Fund		49,518,698	27,585,343
Housing Fund			
TOTAL NET ASSETS/ CAPITAL AND RESERVES		50,323,024	28,389,669

TOWN COUNCIL OF SOTIK
~~CHECKED~~
26 SEP 2012
TOWN TREASURER
P O BOX 201 ...

TOWN COUNCIL OF SOTIK
STATEMENT OF CHANGES IN NET ASSETS/CAPITAL AND RESERVES
AS AT 30TH JUNE 2012

	Contributed Capital KShs	General Revenue Reserve Fund /Deficit KShs	Total KShs
Balance at 01.07.2010	804,326	25,239,162	26,043,488
Surplus on revaluation of property			
Deficit on revaluation of investments	-	-	-
Net gains and losses not recognised	-	-	-
in the statement of financial performance	-	-	-
Prior year adjustment			
Net surplus(deficit) for the period	-	4,392,913	4,392,913
Balance at 30.06.2011	804,326	29,632,075	30,436,401
Balance at 01.07.2011	804,326	29,632,075	30,436,401
Deficit on revaluation of Investments	-	-	-
Surplus on revaluation of property	-	-	-
Net gains and losses not recognised	-	-	-
in the statement of financial performance	-	-	-
Net surplus(deficit) for the period	-	19,886,623	19,886,623
Balance at 30.06.2012	**804,326**	**49,518,698**	**50,323,024**

OWN COUNCIL OF SOTIK
STATEMENT OF FINANCIAL POSITION BY FUND
FOR THE YEAR ENDED 30TH JUNE 2012

	GRF	LATF	RMLF	TOTAL
ASSETS				
CURRENT ASSETS				
Cash & cash equivalent	1,124,714	3,898,638	34,345	5,056,842
Receivables /Debtors	51,656,427			51,656,427
Deposits	-			-
Prepayments	-			-
Inventory	-			-
Total current assets	52,781,141	3,898,638	34,345	56,714,124
NON CURRENT ASSETS				
Investements	-			-
Land & building	25,144,327			25,144,327
Capital work in progress	-			-
Plant and equipment	-			-
Infrastructure	-			-
Motor vehicles	510,738			510,738
Furniture, fittings & equipments	981,425			981,425
Community assets	-			-
EU Grants	-			-
Other Government Recurrent Funds	-			-
Heritage assets	-			-
TOTAL NON CURRENT ASSETS	26,636,490	-	-	26,636,490
TOTAL ASSETS	79,417,631	3,898,638	34,345	83,350,614
LIABILITIES				
Current Liabilities				
Payable/creditors/accruals & provissions	32,513,626			32,513,626
Consumer deposits	-			-
Current portion of long term loans	-			-
Bank overdraft	(11,906)			(11,906)
TOTAL CURRENT LIABILITIES	32,501,720	-	-	32,501,720
NON CURRENT LIABILITIES				
Long-term borrowings	579,754			579,754
Total non current liabilities	579,754	-	-	579,754
TOTAL LIABILITIES	33,081,474	-	-	33,081,474
NET ASSETS	46,336,157	3,898,638	34,345	50,269,140
Net assets /capital and reserves				
Capital contributed by government entities		804,326		804,326
Renewal funds	-			-
Other reserves	-			-
General Rate Reserve Account	49,518,698			49,518,698
Housing fund	-			-
TOTAL NET ASSETS / CAPITAL & RESERVES	49,518,698	804,326	-	50,323,024

IGNIFICANT ACCOUNTING POLICIES -continued

Unpaid employee costs

The full cost of employees,including unremitted statutory and other payroll deductions,is charged to the accounts of the period within which the employees worked. If there are unpaid salaries relating to the year of account, accruals are made and identified as a seperate item in the statement of Financial position under Current payables. Where restrospective adjustments or special payments are required, for example through pay awards, the accounts are charged with the additional amount as soon as the amount becomes measurable to the accounts of the year. Exceptionally, paid leave that is not taken by the end of the year is not accrued,as changes from year to year are not normally material.

(f) Un-remitted Statutory and other deductions

Statutory and other deductions not remmited at the end of the year are identified as current payables.

(g)Supplies and Services

All supplies and services are accrued and accounted for in the period in which they were incurred. Accruals are made for unpaid invoices at year end and identified as current payables.

(h)Cash and cash equivalents

For the purposes of the cashflow statement,cash and cash equivalents comprise cash in hand and deposits held at call with banks.

(i) Interest, Payable and Receivable

Interest payable is charged on accrual basis when due and credited to current payables. Any outstanding interest not honoured for a period of twelve months is transferred to loan balance as part of non-current payables.Interest receivable from short term and long term investments is recognised on a time basis and if not received is considered as part of current assets.

(j)Impairement of Assets

Items of Property, Plant and Equipment are stated at revalued amounts,being fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses on the properties.

(k)Currency

These financial statements have been presented in Kenya Shillings (KShs.)

TOWN COUNCIL OF SOTIK
NOTES TO THE FINANCIAL STATEMENTS-continued
FOR THE YEAR ENDED 30TH JUNE 2012

4 PROPERTY, PLANT & EQUIPMENT

	Land KShs	Buildings Kshs.	Motor vehicles KShs	Furniture & fittings KShs	Totals KShs
COST					
Bal. b/f 1.7/2011	21,034,000	4,737,064	638,423	1,121,628	27,531,115
Additions					
Transfer from work in Progress	-	-	-	-	-
Revaluation surplus	-	-	-	-	-
Capital under construction	-	-	-	-	-
Purchases	-	-	-	-	-
Revaluation surplus/Deficit for the year	-	-	-	-	-
Disposals of Assets	-	-	-	-	-
Bal. c/f as at 30thJune 2011	**21,034,000**	**4,737,064**	**638,423**	**1,121,628**	**27,531,115**
Depreciation					-
Bal b/f at 1.7.2011	-	508,310	1,024,137	835,840	2,368,287
Depreciation on Disposals	-	-	-	-	-
Depreciation charge for the year	-	118,427	127,685	140,204	386,315
Bal.c/f at 30th June 2012	-	626,737	1,151,822	976,044	2,754,602
Net Book value at 30.06.2011	**21,034,000**	**4,110,327**	**510,738**	**981,425**	**26,636,490**
					-
Analysis of NBV as at 30.06.2011					-
Cost	21,034,000	4,110,327	510,738	981,425	26,636,490
Revaluations	-	-	-	-	-
Net Book Value	**21,034,000**	**4,110,327**	**510,738**	**981,425**	**26,636,490**

5. CASH, CASH EQUIVALENTS AND OVERDRAFT

		2012 KSHS	2011 KSHS
(a)	*Cash and Cash Equivalents*		
(i)	Cash at Hand	183,185	32,550
(ii)	Cash at Bank		
	1 General Fund Bank account-KCB	169,315	421,377
	2 Cess Current account-KCB	69,330	27,284
	3 K.R.B.F account-KCB	(11,906)	894
	4 LATF account - Barclays	3,898,638	26,662
	5 Reserve account-Equity	2,654	207,829
	6 KKV Account	34,345	-
	7 Salaries A/C	712,136	-
	Total Cash & Cash Bank bal.	5,057,697	716,596
(b)	*Bank Overdrafts*		
	Salaries account - Equity	-	(121,162)
Total Cash and Cash Equivalents		5,057,697	595,434

9. LATF BANK ACCOUNTS (SAVINGS ACCOUNT)

	2011/2012 KSHS	2010/11 KSHS
Balance brought forward at 1 July 2011	26,662	-
Transfers from Government	10,982,107	-
	11,008,769	-
Payments:		
LASDAP Projects	194,000	(246,222)
Statutory arrears	6,516,131	(1,755,864)
Transfers to General Fund Account	400,000	-
Sub - Total	**7,110,131**	**(2,002,086)**
Balance carried forward at 30.06.2012	**3,898,638**	**(4,004,172)**

10 PAYABLES AND ACCRUALS

	2011/12	2010/11
Providers of goods and services	2,868,944	1,852,514
Salary Arrears	526,309	3,385,536
Unpaid statutory Deductions	28,971,742	32,835,394
Charges on NHC Loan	146,631	146,631
	32,513,626	**38,220,075**

Age Analysis

	2011/12	2010/11
Current 0-30	2,868,944	1,852,514
31-60	-	-
61-90	-	-
Over 90 Days	29,644,682	36,367,561
Total	**32,513,626**	**38,220,075**

11 PRIOR YEAR ADJUSTMENT

	2011/12 KSHS	2010/11 KSHS
Prior years' audit fees understated	-	-
Laprofund interest understated	-	-
Cash and cash equivalents understated	-	-
	-	-

12 CONTINGENT LIABILITIES

The following contingent liabilities existed at the financial year end.

	2011/12 KSHS	2010/11 KSHS
Interest on late payment of NHIF	-	2,999,880
Penalties and interest on BOMSOT SACCO	-	2,253,433
	-	**5,253,313**

Town Council of Sotik
15 Payables and Accruals
for the year ended 2011/12

Category	Balance B/F 2010/2011	Due For the Year	Paid In the year	Balance C/F 2011/12
NSSF	1,943,433	129,200	999,200	1,073,433
PAYE	1,508,813	1,748,983	2,011,327	1,246,469
NHIF	599,060	132,700	436,900	294,860
Bomsot Sacco. Ltd.	2,153,432	-	1,506,306	647,126
Sotcos Sacco. Ltd.	702,838	1,139,226	1,378,126	463,938
LAPFUND	25,466,190	3,615,977	4,000,000	25,082,167
LAPTRUST	440,868	612,427	760,000	293,295
Salary Arrears	3,385,536	76,173	3,461,709	-
KENAO	1,125,000	150,000	150,000	1,125,000
Consultancy	500,814	-	-	500,814
Marakwet Sacco. Ltd.	7,500	90,000	97,500	-
Interest on NHC Loan	146,631	-	-	146,631
ALGAK	226,700	42,700	-	269,400
Insurance contributions	-	825,609	300,000	525,609
COTU		7,500	-	7,500
KLGWU -HQ		52,500	52,500	-
KLGWU-STK	13,260	7,000	11,420	8,840
Bomet printers	-	247,994	73,434	174,560
Safari motors	-	653,984	-	653,984
Totals	**38,220,075**	**9,531,973**	**15,238,422**	**32,513,626**

16 DEBTORS / RECEIVABLES
MOVEMENT SCHEDULE

Details	Opening Balance 1/7/11	Due for the year	Received in the year	Clossing Balance30/6/012
Rental (Residential)	184,427	789,000	749,400	224,027
Commercial Property rates	40,750,208	10,650,000	5,765,597	45,634,611
Ministry of local Government	-	13,235,600	4,719,052	8,516,548
Totals	**40,934,635**	**24,674,600**	11,234,049	54,375,186

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OWN COUNCIL OF SOTIK

ctual Incomes FY-2011-2012

come source	Income		Sub-totals	Totals Kshs.
ATF			10,982,107.00	10,982,107.00
KV			-	-
CILLOR			4,719,052.00	4,719,052.00
Town Rates			5,765,597.00	5,765,597.00
Cesses			3,758,270.00	3,758,270.00
Single Business Permits	Permits		3,574,659.00	
	Application		92,100.00	
	Inspection		284,100.00	3,950,859.00
House Rents	Phase II Estate		336,200.00	
	T.m.c Estate		413,200.00	749,400.00
Markets	Sotik town centre		744,885.00	
	Kaplong market centre		202,795.00	
	Chebilat market centre		117,580.00	
	Monire market centre		30,380.00	
	Open Air markets-	Sotik	145,370.00	
		Chemagel	29,170.00	
	Stock sales		1,450.00	
	Slaughter Fees		-	1,271,630.00
Other Receipts	Plan approval fees		259,650.00	
	Clearance certificate fees		51,000.00	
	Tipper hire out charges		86,100.00	
	Group registration fees		109,650.00	
	Sales promotions &Advertisements		297,100.00	
	Hire of Hall		28,739.00	832,239.00
Mscellanous Incomes	Fines & Penalties		296,570.00	
	Parking fees		6,084,270.00	
	Donkey fees		17,350.00	
	Other incomes		403,991.00	6,802,181.00
TOTAL INCOMES			38,831,335.00	38,831,335.00

TOWN COUNCIL OF SOTIK

PAYROLL SUMMARY-FINANCIAL YEAR 2011/2012

DETAILS	2011 JUL. Kshs.	2011 AUG. Kshs.	2011 SEP. Kshs.	2011 OCT. Kshs.	2011 NOV. Kshs.	2011 DEC. Kshs.	2012 JAN. Kshs.	2012 FEB. Kshs.	2012 MAR. Kshs.	2012 APR. Kshs.	2012 MAY Kshs.	2012 JUNE Kshs.	TOTALS
Basic salary	770,945	770,945	727,400	764,700	764,700	764,700	764,700	764,700	764,700	764,700	764,700	766,545	9,153,435
Acting Allowance	13,394	13,394	13,394	13,394	13,394	13,394	13,394	13,394	13,394	13,394	13,394	13,394	160,728
House Allowance	279,000	279,000	264,000	280,666	280,666	280,666	280,666	280,666	280,666	280,666	280,666	280,666	3,347,994
Leave Allowance		-	-	-	-	-	-	-	-	-	-	-	-
Commuter Allowance	28,000	28,000	27,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	335,000
Sub -Total	1,091,339	1,091,339	1,031,794	1,086,760	1,086,760	1,086,760	1,086,760	1,086,760	1,086,760	1,086,760	1,086,760	1,088,605	12,662,157
EMPLOYER'S CONTRIBUTION													-
NSSF	5,600	5,600	5,400	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,200	66,600
Laptrust	22,378	22,378	22,378	30,623	30,623	30,623	30,623	30,623	30,623	30,623	30,623	30,699	342,817
LapFund	136,123	136,123	127,392	127,392	127,392	127,392	127,392	127,392	127,392	127,392	127,392	127,392	1,546,166
Sub-Totals	164,101	164,101	155,170	163,615	163,615	163,615	163,615	163,615	163,615	163,615	163,615	163,291	1,955,583
CIVIC ALLOWANCES													-
Councillors Allowance	261,000	261,000	261,000	261,000	261,000	261,000	261,000	261,000	261,000	261,000	261,000	261,000	3,132,000
PF Contribution	39,150	39,150	39,150	39,150	39,150	39,150	39,150	39,150	39,150	39,150	39,150	39,150	469,800
Sub -Total	300,150	300,150	300,150	300,150	300,150	300,150	300,150	300,150	300,150	300,150	300,150	300,150	3,601,800
TOTAL	1,555,590	1,555,590	1,487,114	1,550,525	1,550,525	1,550,525	1,550,525	1,550,525	1,550,525	1,550,525	1,550,525	1,552,046	18,219,540