

**EWASO NG'IRO NORTH  
RIVER BASIN DEV. AUTHORITY**

PAPER LAID No 90  
Speaker  
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# EWASO NG'IRO NORTH RIVER BASIN DEVELOPMENT AUTHORITY

**REPORT OF THE AUDITOR-GENERAL (CORPORATIONS) ON THE  
ACCOUNTS OF EWASO NG'IRO NORTH DEVELOPMENT AUTHORITY FOR THE  
YEAR ENDED 30<sup>TH</sup> JUNE, 1996**

Head Office  
P.O. Box 203  
ISIOLO, KENYA

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ISIOLO

REPORT OF THE AUDITOR-GENERAL (CORPORATIONS) ON THE ACCOUNTS  
OF EWASO NGIRO NORTH DEVELOPMENT AUTHORITY FOR THE YEAR ENDED  
30 JUNE 1996

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I have examined the accounts of Ewaso Ngiro North Development Authority for the year ended 30 June 1996 in accordance with Section 29 (2) of the Exchequer and Audit Act, (Cap 412).

I have obtained all the information and explanations considered necessary for the purpose of the audit. Proper books of account have been kept by the Authority and the accounts which have been prepared under the historical cost convention are in agreement therewith.

In my opinion, the accounts when read together with the notes thereon, give a true and fair view of the Authority's financial state of affairs as at 30 June 1996 and of its excess of income over expenditure for the year then ended.



W.K. KEMEI  
AUDITOR-GENERAL (CORPORATIONS)

27 January 1998

# **EWASO NGIRO NORTH RIVER BASIN DEVELOPMENT AUTHORITY**

## **BOARD MEMBERS - 1995/96**

1. Mr. Erasturs Phares Rutere	Board Chairman
2. Mr. Omar A. Abdullahi	Vice Chairman
3. Mr. Geoffrey G. Muchiri	Member
4. Mr. Issack Sheikh Gabow	Member
5. Mr. Issack Kara Boru	Member
6. Mr. Karei Ole Dagome	Member
7. Mr. H.B. Shill	Member
8. Mr. Guyo O. Haro	Member
9. Mr. Hassan Haji Abdullahi	Member
10. Capt. (Rtd) M.M. Ngonine	Member
11. Mr. J.M. Marete	Member
12. Mr. Hezekiah Gichuru	Member
13. Mr. Hassan Guleid	Managing Director (ENNDA)

## **ES-OFFICIO MEMBERS**

Permanent Secretary	Ministry of Land Reclamation, Regional & Water Dev.
Permanent Secretary	Ministry of Agriculture, Livestock & Marketing
Permanent Secretary	Ministry of Finance
Permanent Secretary	Ministry of Environment & Natural Resources
Permanent Secretary	Ministry of Health
Permanent Secretary	Ministry of Energy
Director of Water	Ministry of Land Reclamation, Regional & Water Dev.
Inspector of State Corporations	
Provincial Commissioner	North Eastern Province
Provincial Commissioner	Eastern Province
Provincial Commissioner	Rift-Valley Province
Provincial Commissioner	Central Province

## **CHIEF OFFICERS**

Mr. G.H. Liban	Deputy Managing Director
Mr. H.N. Makani	Senior Accountant
Mr. A. M. Abdille	Internal Auditor
Mr. Paul Ndirima	Administration Office
Mr. J. Karekia	Senior Economist
Mr. P. Gichuki	S/Water Engineer
Mr. J. Mulwa	Agricultural Officer
Mr. W. Wario	Senior Personnel & Administration Officer
Mr. Symon Muiruri	Planning Officer
Dr. Adan Bika	Senior Livestock Officer
Mr. H.K. Maalim	Tourist Officer
Mr. D.T. Abakula	Community Development Officer

## **BANKERS**

BARCLAYS BANK OF KENYA LTD

## **AUDITORS**

AUDITOR GENERAL (CORPORATIONS)

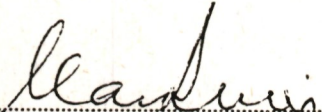
## **HEAD OFFICE**

ISILOLO  
P.O. BOX 203  
TEL: (0165) 2002, 2508


**AREA OF JURISDICTION:** Semi Arid & Arid Districts of: Isiolo, Marsabit, Wajir, Garissa, Samburu, Nyandarua, Mandera, Laikipia, Meru, Moyale and Nyeri.

**EWASO NGIRO NORTH DEVELOPMENT AUTHORITY  
BALANCE SHEET AS AT 30 JUNE 1996.**

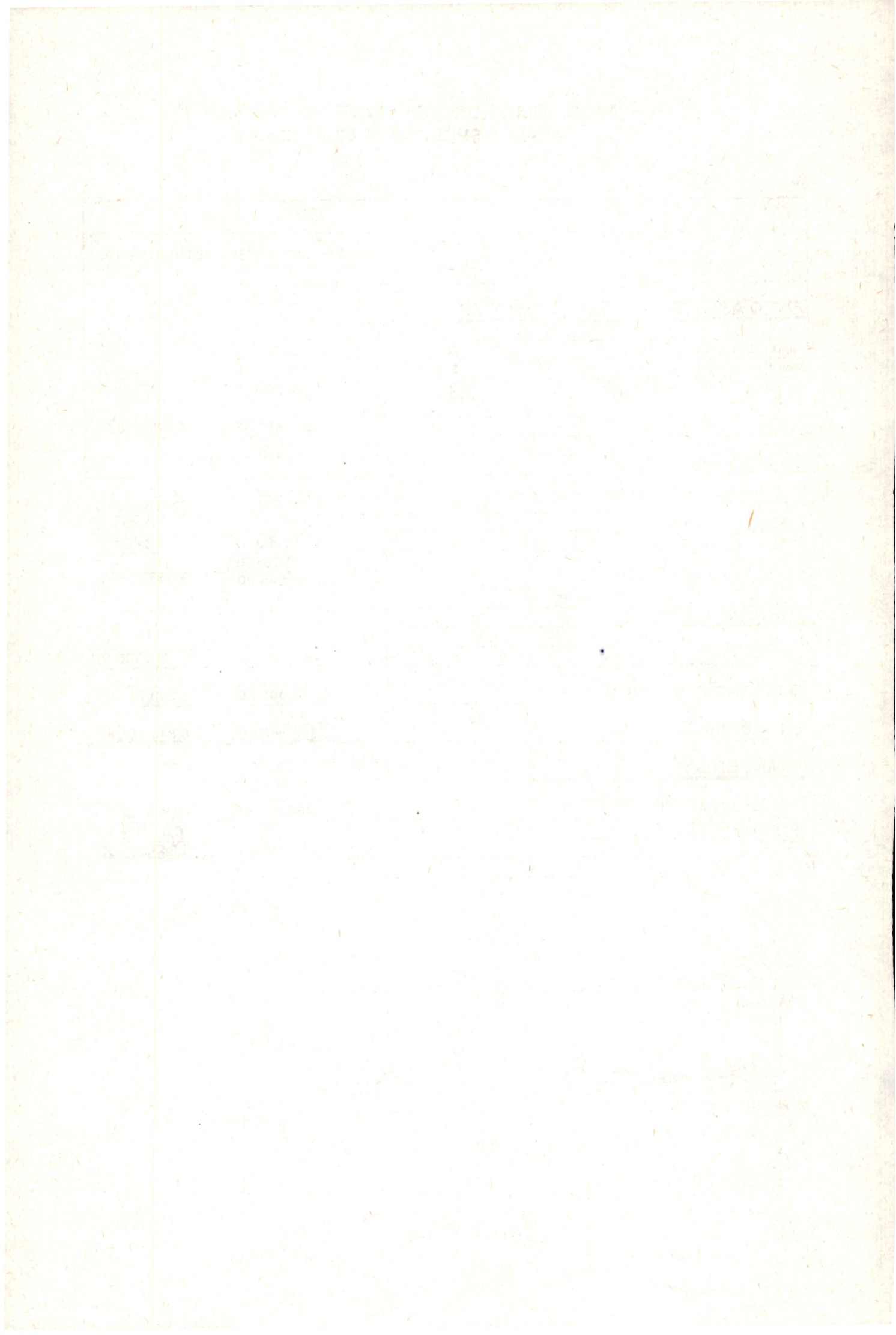
		30TH JUNE 1996	30TH JUNE 1995
<b><u>FIXED ASSETS</u></b>	<b><u>NOTES</u></b>		
Land & Building	2	12,924,695.90	5,857,031.55
Motor vehicles	2	966,028.00	145,000.75
Equipment, Furniture & Fittings	2	1,662,935.05	877,578.20
<b>TOTAL FIXED ASSETS: A</b>		<b>15,553,658.95</b>	<b>6,879,610.50</b>
<b><u>CURRENT ASSETS</u></b>			
Bank balance	5	11,751,911.70	2,066,612.05
Cash in hand		-	7,829.10
Stock	8	1,526,000.00	698,000.00
Debtors	7	110,636.60	-
<b>TOTAL CURRENT ASSETS</b>		<b>13,388,548.30</b>	<b>2,772,441.15</b>
<b><u>CURRENT LIABILITIES</u></b>			
Creditors	6	3,631,246.65	808,700.15
<b>NET CURRENT ASSETS: B</b>		<b>9,757,301.65</b>	<b>1,963,741.00</b>
<b>NET ASSETS: (A+B)</b>		<b><u>25,310,960.60</u></b>	<b><u>8,843,351.50</u></b>
<b><u>FINANCED BY:</u></b>			
ACCUMULATED FUND	4	6,184,470.80	2,826,156.75
DEVELOPMENT FUND	4	19,126,489.80	6,017,194.75
<b>TOTAL</b>		<b><u>25,310,960.60</u></b>	<b><u>8,843,351.50</u></b>

  
CHAIRMAN

Date 1/9/97

  
MANAGING DIRECTOR

Date 31.1.97



## EWASO NG'IRO NORTH DEVELOPMENT AUTHORITY

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING JUNE 30. 1996

		30TH JUNE 1996	30TH JUNE 1995
	<b><u>INCOME</u></b>		
	GOVERNMENT GRANTS	21,150,000.00	11,500,000.00
	INTEREST RECEIVED	77,878.75	61,249.05
	OTHER INCOME	96,775.00	-
	L.R.P	200,000.00	-
	U.N.C.R.D	527,250.00	-
	<b>TOTAL INCOME: A</b>	<b>22,051,903.75</b>	<b>11,561,249.05</b>
<b><u>ITEM</u></b>	<b><u>EXPENDITURE</u></b>		
749-000-000	Personal Emoluments	3,870,776.75	2,424,074.85
040	Gratuity and Pension	513,728.45	293,175.45
050	House Allowance	1,228,952.50	439,976.00
060	Other Personal Allowances	919,537.40	373,585.35
080	Passage and Leave	135,869.60	93,636.35
091	Refund of Medical Expenses Out-Patient	1,292,783.80	163,965.00
092	Refund of Medical Expenses In- Patient	76,495.00	57,510.00
093	Refund of Medical Expenses Ex-gratia	27,382.50	178,815.90
193	Chairman /Honoraria	97,500.00	97,500.00
100	Transport Operating	1,888,557.25	1,593,244.40
110	Travelling & Accommodation	1,258,625.85	654,052.20
120	Postal & Telegrams	17,380.30	18,682.25
121	Telephone & Telex	1,190,875.40	830,179.65
130	Official entertainment	112,225.70	70,706.50
131	Board Expenses and Allowances	1,073,412.35	947,519.00
140	Electricity, water & Conservancy	126,261.05	37,177.20
171	Publishing & Printing	98,401.55	78,880.00
172	Purchase of Uniforms	14,738.00	74,800.00
173	Library Expenses	16,210.00	59,121.00
174	Purchase of Office Stationery	569,569.40	300,037.20
175	Advertising & Publicity	89,078.70	127,580.80
182	Rent & Rates Non- Residential	395,800.00	175,969.00
190	Miscellaneous & Other Charges	278,962.45	51,991.60
196	Insurance	534,668.15	225,115.50
250	Maintenance of Machinery & Equipment	87,131.35	81,124.55
254	Training, Courses & Seminars	1,321,666.00	59,410.25
	Bank charges	123,923.80	106,102.60
	Depreciation	1,183,076.40	620,251.05
	Audit Fee	75,000.00	75,000.00
	<b>TOTAL EXPENDITURE: B</b>	<b>18,618,589.70</b>	<b>10,309,183.65</b>
	<b>EXCESS OF INCOME /EXPENDITURE</b>		
	<b>FOR THE YEAR (A - B)</b>	<b>3,433,314.05</b>	<b>1,252,065.40</b>

**DEVELOPMENT FUND INCOME AND EXPENDITURE FOR  
THE YEAR ENDING 30TH JUNE 1996.**

	30TH JUNE 1996	30TH JUNE 1995
<b>INCOME</b>	<b>Kshs</b>	<b>Kshs</b>
Grant	13,850,000.00	4,500,000.00
Bricks and Tiles	40,320.00	
<b>Total INCOME</b>	<b>13,890,320.00</b>	<b>4,500,000.00</b>
<b>Expenditure</b>		
Catchment Conservation	-	267,170.45
Minor Irrigation	40,917.50	<b>50,000.00</b>
Livestock Project	654,357.00	224,634.80
Bricks and Tiles	85,751.00	-
<b>Total EXPENDITURE</b>	<b>781,025.50</b>	<b>541,805.25</b>
<b>Excess Income for the year</b>	<b>13,109,294.50</b>	<b>3,958,194.75</b>

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE**  
**1996**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 1996**

**1. ACCOUNTS POLICIES BASIS FOR ACCOUNTING**

The accounts are prepared on Historical cost basis of accounting.

**DEPRECIATION OF FIXED ASSETS**

Depreciation is calculated to write off the cost of the fixed assets over their anticipated useful lives at the following rates:

Freehold Land and Building : None  
 Plant, Machinery & Equipment : 12.5 %  
 Motor Vehicles : 25 %  
 Furniture & Fittings : 12.5 %

We do not charge depreciation on quarterly basis

**2.FIXED ASSETS**

	LEASEHOLD LAND AND BUILDING	MOTOR VEHICLES	FURNITURE FITTINGS & EQUIPMENT	TOTAL
30TH JUNE,1995	5,857,031.55	1,855,317.00	1,251,374.75	8,963,723.30
ADDITIONS	7,067,664.35	1,713,142.00	1,076,318.50	9,857,124.85
	12,924,695.90	3,568,459.00	2,327,693.25	18,820,848.15
<b><u>DEPRECIATION</u></b>				
30TH JUNE,1995	-	1,710,316.25	373,796.55	2,084,112.80
CHARGE FOR YEAR	-	892,114.75	290,961.65	1,183,076.40
30TH JUNE 1996	-	2,602,431.00	664,758.20	3,267,189.20

**3. NET BOOK VALUE**

30TH JUNE 1996	12,924,695.90	966,028.00	1,662,935.05	15,553,658.95
30TH JUNE,1995	5,857,031.55	145,000.75	877,578.20	6,879,610.50

**4. ACCUMULATED FUND**

	30th June, 1996	30th June, 1995
Balance brought forward	2,751,156.75	1,574,091.35
Excess Income for the year	3,433,314.05	1,252,065.40
	6,184,470.80	2,826,156.75

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 1996**

	30TH JUNE, 1996	30TH JUNE, 1995
Development Fund		
Balance of the Fund	6,017,194.75	2,059,000.00
Excess Income for the year	13,109,294.50	3,958,194.75
	<b>19,126,489.25</b>	<b>6,017,194.75</b>
<b>5. BANK BALANCE</b>		
Current Account, Barclays Bank, Isiolo	-	1,342,489.50
Savings Account Barclays Bank, Isiolo	11,695,599.90	720,648.15
Bricks & Tile Barclays Bank, Isiolo	55,457.50	3,475.00
KCB-Garissa branch	854.30	-
	<b>11,751,911.70</b>	<b>2,066,612.65</b>
<b>6. CREDITORS</b>		
Bank overdraft - Current Account, Barclays Bank, Isiolo	2,099,833.70	
Auditor General	225,000.00	150,000.00
Sundry Creditors	1,189,761.50	658,700.15
Stale Cheques	31,999.80	
Pension Payable	84,651.60	
	<b>3,631,246.60</b>	<b>808,700.15</b>
<b>7. DEBTORS</b>		
Temporary Imprest	56,455.60	7,829.10
Staff Advances	54,181.00	
	<b>110,636.60</b>	<b>7,829.10</b>
<b>8. Stock represents Livestock (Camels, Goats and Sheep) reflected in the accounts at cost</b>		

