

EWASO NG'IRO NORTH DEVELOPMENT AUTHORITY

PARLIAMENT
OF KENYA
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REPORT TO THE CONTROLLER AND AUDITOR-
GENERAL ON THE FINANCIAL STATEMENT OF EWASO
NG'IRO NORTH DEVELOPMENT AUTHORITY FOR THE
YEAR ENDED 30TH JUNE 2005

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P.O. Box 30084-00100
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KENYA NATIONAL AUDIT OFFICE



REPORT
OF
THE CONTROLLER
AND AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS
OF EWASO NGIRO NORTH
DEVELOPMENT AUTHORITY
FOR THE YEAR ENDED 30 JUNE
2005

EWASO NG'IRO NORTH DEVELOPMENT AUTHORITY

LIST OF BOARD MEMBERS 2004/2005

1. Mr. Tache Bonsa Gollo	Chairman
2. Mrs. Gumato Ukur	Member
3. Mr. Daudi Denge Konso	Member
4. Mr. Elema Isako Fila	Member
5. Mr. Mohamed Haji Wario	Member
6. Mr. Guyo Tuke Dabelo	Member
7. Mr. Abdinasir Mohamed Yarrow	Member
8. Mr. Peter P. Lekisaat	Member
9. Mrs. Sahara Ahmed Hillow	Member
10. Mr. Hussein B. Shill	Member
11. Mr. Ntoitha M'Mithiaru	Member
12. Eng. Abdulrazaq A. Ali	Managing Director

EX- OFFICIAL MEMBERS 2004/2005

Permanent Secretary	Ministry of Regional Dev
Permanent Secretary	Ministry of Planning & National Dev
Permanent Secretary	Ministry of Finance
Permanent Secretary	Ministry of Agriculture
Permanent Secretary	Ministry of Livestock & Fisheries Dev
Permanent Secretary	Ministry of Health
Permanent Secretary	Ministry of Environment, Natural Resources and Wildlife
Permanent Secretary	Ministry of Water Resources Management and Development
Permanent Secretary	Ministry of Energy
Inspector-General (Corporations)	Office of the President
Provincial Commissioner	Rift Valley Province
Provincial Commissioner	Central Province
Provincial Commissioner	North Eastern Province
Provincial Commissioner	Eastern Province

CHIEF OFFICERS

Mr. Paul Ndirima	Chief Administration and Personnel Officer (CPAO)
Mr. Philip Gichuki	Technical Services Manager (TSM)
Mr. Josiah W. Mulwa	Senior Agricultural Officer (SAO)
Mr. Omar Sheikh	Senior Livestock Officer (SLO)
Mr. Abdi Jabar	Accountant
Mr. Bonaya G. Hurri	Environmental Officer
Mr. Hersi H. Bante	Auditor

BANKERS

BARCLAYS BANKS KENYA LTD
CONSOLIDATED BANK OF KENYA

AUDITORS

AUDITOR GENERAL (CORPORATIONS)

HEAD OFFICE

ISIOLO BOX 203 TEL: 52002

FAX: 52507

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AREA OF JURISDICTION

Semi arid and Districts of Isiolo, Marsabit, Wajir, Garissa, Mandera, Samburu, Nyandarua, Laikipia, Meru, Moyale and Nyeri.

EWASO NG'IRO NORTH DEVELOPMENT AUTHORITY

DIRECTOR'S REPORT FOR THE YEAR ENDED 30TH JUNE 2005

The Director's hereby submit their report with the financial statements for the year ended 30th June 2004.

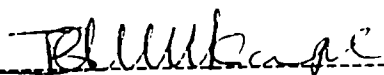
STATEMENT OF DIRECTORS RESPONSIBILITIES

The Ewaso Ng'iro North Development Authority Act requires Directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Authority as at the end of the financial year. It also requires the directors to ensure the Authority keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the Authority. They are also responsible for safeguarding the assets of the Authority.

The Directors accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with **International Financial Reporting Standards (IFRS)** and the requirement of

The Directors are of the opinion that the financial statement gives a true and fair view of the state of the financial affairs of the Authority and the Authority's surplus for both Recurrent and Development funds for the year ended 30th June 2004. The Directors further accept responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial controls.


Nothing has come to the attention of the Directors to indicate that the Authority will not remain a going concern for at least the next twelve (12) months from the date of this statement



MR. TACHE BONSA GOLLO
CHAIRMAN

13-3-2006

DATE



ENG. ABDULRAZAQ A. ALI
MANAGING DIRECTOR

13-3-2006

DATE

EWASO NGIRO NORTH DEVELOPMENT AUTHORITY

ACCOUNTING POLICIES

(a) Basis of Preparation

The financial statements of the Authority have been prepared in accordance with International Financial Reporting Standards and under the Historical cost basis of accounting as modified by revaluation of certain assets.

(b) Property, Equipment and Depreciation.

Property and equipment are stated at cost or valuation less accumulated Depreciation. Depreciation is calculated to write off the cost of the fixed assets over their anticipated useful lives on reducing balance method at the following rates:

Freehold land and building:	2.5%
Plant, Machinery and equipment:	12.5%
Motor Vehicles:	25%
Furniture and fittings:	12.5%

c) Cash and Cash Equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise balances with maturity value of less than 91 days from the balance sheet date.

d) Stocks

Stocks are valued at lower of cost and net realizable value.

MANDATES OF EWASO NG'IRO NORTH DEVELOPMENT AUTHORITY (ENNDA)

Ewaso Ng'iro North Development Authority (ENNDA) is a statutory body created through the ENNDA Act (Cap 448) of 1989. Inter alia, the mandate of ENNDA as specified in Cap 448 of 1989 is to promote economic development within the Ewaso Ngiro River Basin. Further, the ENNDA Act identifies twelve (12) statutory functions to be served by the Authority which could be summarized into three (3) broad categories as follows:-

(i) Development Planning and Coordination

- 1) To plan for the development and initiate project activities identified from such planning in the area through the government generally;
- 2) To develop an up-to-date long range development plan for the area.
- 3) To coordinate working studies of schemes within the area such that human, water, animal, and land and other resources are utilized to the best advantage and to monitor the design and execution of planned projects within the area;
- 4) To coordinate the present abstraction and use of natural resources, especially water within the area and set-up an effective monitoring of abstraction and usage;
- 5) To ensure that landowners in the area undertake all the measures to protect water and soils of the areas;
- 6) To maintain a liaison between the government, the private sector and other interested agencies in the matter of the development of the area with a view to limiting the duplication of effort and to ensuring the best use of the available technical resources.

(2) Generation of Strategic Data and Information

- 1) Initiate study, carry out surveys, initiate, operate and implement projects as may be considered necessary by the government or the Authority to assess alternative demands within the area on the natural resources thereof, and to initiate, operate or implement such projects as may be necessary to exploit those natural resources including agriculture (both irrigated and rainfed), forestry, wildlife and tourism industries, electric power generation, mining and fishing and to recommend economic priorities.

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KENYA NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF EWASO NGIRO NORTH DEVELOPMENT AUTHORITY FOR THE YEAR ENDED 30 JUNE 2005

I have audited the financial statements of Ewaso Ngiro North Development Authority for the year ended 30 June 2005 in accordance with the provisions of section 14 of the Public Audit Act, 2003. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit. The financial statements are in agreement with the books of account.

Respective Responsibilities of the Directors and the Controller and Auditor General

As set out in the statement of directors responsibilities, the directors are responsible for the preparation of financial statements which give a true and fair view of the Authority's state of affairs and its operating results. My responsibility is to express an independent opinion on the financial statements based on my audit.

Basis of Opinion

The audit was conducted in accordance with the International Standards on Auditing. Those Standards require that the audit be planned and performed with a view to obtaining reasonable assurance that the financial statements are free from material misstatement. An audit includes an examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements. It also includes an assessment of the accounting policies used and significant estimates made by the directors, as well as an evaluation of the overall presentation of the financial statements. I believe my audit provides a reasonable basis for my opinion.

Opinion

In my opinion, proper books of account have been kept and the financial statements give a true and fair view of the state of the financial affairs of the Authority as at 30 June 2005 and of its deficit and cash flows for the year then

ended and comply with Ewaso Ngiro North River Development Authority A
(Cap 448).

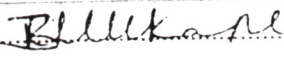
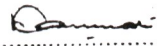
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E.N. MWAI
CONTROLLER AND AUDITOR GENERAL

Nairobi

27 June 2006

**EWASO NGIRO NORTH DEVELOPMENT AUTHORITY
BALANCE SHEET AS AT 30th JUNE 2005**

	NOTES	30th JUNE 2005	29th JUNE 2004
NON CURRENT ASSETS			
Property, Plant and Equipment	2	23,093,868.00	25,101,049.65
Work- in -Progress	12	1,118,573.00	
TOTAL NON CURRENT ASSETS		24,212,441.00	25,101,049.65
CURRENT ASSETS			
Stock/Inventories	8	1,102,928.00	863,019.50
Trade Debtors and other receivable	7	492,398.00	296,753.85
Bank balance	5	785,547.00	5,810,469.05
TOTAL CURRENT ASSETS		2,380,873.00	6,970,242.40
TOTAL ASSETS		26,593,314.00	32,071,292.05
FUNDS AND LIABILITIES			
NON- CURRENT LIABILITIES			
Recurrent Fund	4 (a)	-16,978,367.00	-9,395,423.55
Development Fund	(b)	25,643,973.00	23,529,007.30
Capital reserve	11	16,759,940.00	16,759,940.00
TOTAL NON- CURRENT LIABILITIES		25,425,546.00	30,893,523.75
CURRENT LIABILITIES			
Trade Creditors and other payables	6	1,167,768.00	1,177,768.30
TOTAL CURRENT LIABILITIES		1,167,768.00	1,177,768.30
TOTAL LIABILITIES		26,593,314.00	32,071,292.05
 TACHE BOINSA GOLLO CHAIRMAN:		DATE 13-3-2006	
 ENG. A. A. ALI MANAGING DIRECTOR		DATE 13-3-2006	

**EWASO NGIRO NORTH DEVELOPMENT AUTHORITY
RECURRENT INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 30th JUNE 2005**

	30TH JUNE 2005	30th JUNE 2004
INCOME		
GOVERNMENT GRANTS	29,489,690.00	31,316,680.00
Other Miscellaneous income		110,715.80
TOTAL INCOME: A	29,489,690.00	31,427,395.80
EXPENDITURE		
(A) STAFF COSTS		
Personnel Emoluments	6,128,784.00	6,312,437.35
Gratuity and Pension	814,655.00	804,368.00
House Allowance	2,576,400.00	2,434,313.75
Other Personal Allowances	1,235,679.00	1,178,928.00
Passage and Leave	28,000.00	58,105.00
Medical Allowances	1,370,620.00	1,345,940.00
Medical In-patient	30,090.00	12,650.00
Medical In-patient	49,354.00	
Board Expenses	2,957,607.00	1,973,028.60
Chairman's Honoraria	97,500.00	97,500.00
TOTAL STAFF COSTS	15,288,689.00	14,217,270.70
(B) ADMINISTRATION EXPENSES		
Transport Operating Expenses	3,767,373.00	2,282,967.90
Travel and Accommodation	3,106,767.00	3,881,887.35
Postal and Telegrams	67,425.00	67,425.00
Telephone and Telex	531,583.00	582,188.25
Official Entertainment	680,299.00	263,589.90
Electricity and Water	67,759.00	98,047.80
Publishing and Printing	368,762.00	878,956.00
Uniform and Clothing	37,635.00	9,600.00
Library Expenses	72,936.00	33,320.00
Stationery	1,228,993.00	667,237.50
Advertising and Publicity	252,950.00	18,601.00
Show Expenses	277,720.00	35,000.00
Rent and Rates Non-Residential	180,000.00	207,000.00
Miscellaneous and other charges	504,560.00	446,080.30
Insurance	187,941.00	1,016,020.00
Repairs and Maintenance of Equipment	429,990.00	274,173.95
Training, Courses and Seminars	7,166,049.00	665,766.00
Bank Charges	180,181.00	168,199.25
Provision for Audit Fees	150,000.00	150,000.00
Depreciation -Provision for the year	2,525,021.00	3,078,188.15
TOTAL ADMINISTRATION EXPENSES	21,783,944.00	14,784,450.15
TOTAL EXPENDITURE: A+B	37,072,633.00	29,001,720.85
Surplus/Deficit for the year	(7,582,943.00)	2,425,674.95

**EWASO NGIRO NORTH DEVELOPMENT AUTHORITY
DEVELOPMENT INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 30th JUNE 2005**

	30th JUNE 2005	30th JUNE 2004
<u>INCOME</u>		
Grant	7,422,536.00	7,100,000.00
Sale of Livestock milk	226,520.00	103,068.00
Sale of Bricks and Tiles	147,702.00	10,845.00
Interest Received	5,796.00	11,488.70
Total Income	7,802,554.00	7,225,401.70
<u>Expenditure</u>		
Water supplies and Development	162,000.00	309,644.00
Bricks and Tiles making	471,730.00	398,599.30
Livestock Development	1,337,606.00	1,814,793.80
Dam Construction	541,105.00	646,505.95
Minor Irrigation	927,211.00	589,685.00
Minerals resources survey	116,050.00	164,376.00
Catchment Study	627,765.00	1,600,190.00
Ewaso Ngiro North Catchment Management	1,646,218.00	
TOTAL EXPENDITURE: B	5,829,685.00	5,523,794.05
Surplus/ Deficit for the year (A-B)	1,972,869.00	1,701,607.65

**EWASO NGIRO NORTH DEVELOPMENT AUTHORITY
ASSETS DEPRECIATIONS AS AT 30TH JUNE 2005**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDEND 30TH JUNE 2005 CONT.				
2. Non-Current Assets				
Property plant and equipment	BUILDING	MOTOR VEHICLES	FURNITURE FITTINGS & EQUIPMENT	TOTAL
30th June 2004	15,383,320.75	17,964,355.00	11,383,968.50	44,731,644.25
Additions	70,500.00		447,369.40	517,869.40
	15,453,820.75	17,964,355.00	11,831,337.90	45,249,513.65
ACC. DEPRECIATION				
30th June 2004	1,823,507.00	12,478,885.00	5,328,232.81	19,630,624.81
charge for 2005	340,757.84	1,371,375.00	812,888.19	2,525,021.03
30th June 2005	2,164,264.84	13,850,260.00	6,141,121.00	22,155,645.84
3. NET BOOK VALUE				
30TH JUNE, 2005	13,289,555.91	4,114,095.00	5,690,216.90	23,093,867.81
30TH JUNE, 2004	13,630,313.75	5,485,470.00	6,055,735.69	25,171,519.44
4. ACCUMULATED FUND			29th JUNE 2005	30TH JUNE 2004
RECURRENT: (a)				
Balance brought forward			-9,395,424.00	-11,856,898.50
Prior year adjustment				35,800.00
			-9,395,424.00	-11,821,098.50
add: surplus for the year			-7,682,943.00	2,426,674.95
			-16,978,367.00	-9,395,423.55
DEVELOPMENT (b)				
Balance Brought Forward			23,529,007.00	21,886,199.65
Prior year adjustment			142,097.00	58,800.00
			23,671,104.00	21,827,399.65
add: Surplus for the year			1,972,869.00	1,701,607.65
			25,643,973.00	23,529,007.30
WORK -IN - PROGRESS (12)				
	2005	2004		
Balance B/F	142,097.00			
materials incurred	976,476.00	142,097.00		
	1,118,573.00			
12. WORK -IN -PROGRESS Includes prior year adjustment which will be capitalised after completion of the construction of the camel centre				

EWASO NGIRO NORTH DEVELOPMENT AUTHORITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2005

NOTES TO THE ACCOUNTS (CONT.)				30th JUNE 2005	30th JUNE 2004
5. BANK BALANCES:					
Savings Account	-BBK MERU			318,940.00	4,110,447.90
Current Account -	BBK MERU			171,725.00	265,500.55
Consolidated Bank	- Isiolo Branch			61,853.00	1,360,081.40
Kenya Commercial Bank- Garissa Office (Saving)				117,928.00	74,439.20
Kenya Commercial Bank- Garissa Office (Current)				115,101.00	
				785,547.00	5,810,469.05
BANK BALANCE					
6. CREDITORS:					375,000.00
Audit Fees				1,167,768.00	802,768.30
sundry Creditors				1,167,768.00	1,177,768.30
TOTAL					
7. DEBTORS:					
Staff Advances (See Schedules attached)				17,734.00	-
Outstanding Imprests (schedules attached)				27,330.00	27,330.00
Prepaid Rent				45,000.00	
Prepaid Insurance				402,334.00	269,423.85
TOTAL				492,398.00	296,753.85
8. STOCK					
Cost of Livestock Sale:					
	Opening Stock			819,000.00	702,000.00
	add 16 new borns			54,000.00	144,000.00
	Less 3 dead			-9,000.00	(27,000.00)
				864,000.00	819,000.00
	add: Purchase of one donkey			4,000.00	4,000.00
	Closing Value of Livestock *			868,000.00	823,000.00
CLOSING STOCK-LIVESTOCK *				30th JUNE 2005	30TH JUNE 2004
CAMELS					
	15 big size @ 10500		157,500.00		
	71 medium size @ 9500		674,500.00		
	13 Small Size @ 7000		91,000.00		
	99 camels			923,000.00	819,000.00
	1 donkey @ 4000/=			4,000.00	4,000.00
				927,000.00	823,000.00
BRICKS *					
	Garissa Office 4993 Pieces @ 11.5			57,420.00	68,068.50
	Isiolo Office 7192 Pieces @ 11.5			82,708.00	53,751.00
				140,128.00	121,819.50
TILES					
	Isiolo Office 1800 pieces @ 14			25,200.00	25,200.00
	Isiolo Office 530 pieces @ 20			10,600.00	10,600.00
				35,800.00	35,800.00
				1,102,928.00	980,619.50
Prior year adjustment (Loss on sale of camels)					117,600.00
CLOSING STOCK				1,102,928.00	863,019.50
10. Leaseland and building excludes the value of land which has not been valued					
11. These are fixed assets donated by Nippon Koei under the ADB funding					
	Moter vehicle		Kshs.		9,752,000.00
	Equipment & furnitures		kshs.		5,682,500.00
					15,434,500.00
	Land and building (Bore hole)				1,325,440.00
					16,759,940.00

EWASO NGIRO NORTH DEVELOPMENT AUTHORITY
LIST OF SALARY ADVANCES AS AT 30TH JUNE 2003

	TRAINING LEVY	
1	Bornface Mwenda	7,970.00
2	Abdi Huka	5,764.00
3	Abdille Adan	4,000.00
		17,734.00

EWASO NGIRO NORTH DEVELOPMENT AUTHORITY
OUTSTANDING IMPREST FOR THE YEAR ENDED 30TH JUNE 2005

INDEX	NAME	SUB-TOTAL	AMOUNT		
1	Mohamed Halkano	2,500.00			
2	Gufu Gone	4,000.00			
3	Mohamed Salan	1,500.00			
	Mohamed Silat	5,500.00			
			13,500.00		
4	Nicholas Kiambi	80.00			
5	Abdullahi Saidi	13,750.00			
			13,830.00		
	TOTAL		27,330.00		

EWASO NGIRO NORTH DEVELOPMENT AUTHORITY
CASH FLOW STATEMENT FOR THE YEAR ENDING 30TH JUNE 2005

	30TH JUNE 2005	30TH JUNE 2004
CASH INFLOW FROM OPERATING ACTIVITIES		
SURPLUS DURING THE YEAR	(5,610,074.00)	4,127,282.00
ADD DEPRECIATION	2,525,021.00	3,078,188.15
LESS INCREASE IN STOCK	(239,908.00)	(199,398.00)
LESS INCREASE IN DEBTORS	(195,644.00)	(48,282.55)
LESS DECREASE IN CREDITORS	(10,000.00)	(1,364,994.00)
NET CASH OUTFLOW FROM OPERATING ACTIVITIES	(3,530,605.00)	5,592,795.60
CAPITAL EXPENDITURE AND INVESTMENT		
PURCHASE OF FIXED ASSETS	517,869.00	1,688,101.00
WORK - IN - PROGRESS	976,476.00	
TOTAL CAPITAL EXPENDITURE AND INVESTMENT	1,494,345.00	1,688,101.00
CASH FLOW FROM INVESTMENT ACTIVITIES		
INCREASE IN CASH	5,024,951.00	3,881,695.20
RECONCILIATION		
CASH AND CASH EQUIVALENT AT THE END	5,810,469.00	1,928,773.60
ADD INCREASE IN CASH	(5,024,951.00)	3,881,695.20
CASH AND CASH EQUIVALENT AT THE END	785,518.00	5,810,468.80

EWASO NGIRO NORTH DEVELOPMENT AUTHORITY
LIST OF PENDING BILLS AS AT 30TH JUNE 2005

DATE	SUPLIERS NAMES	LPO/LSO . NO.	INVOICE . NO.	P/V NO.	GOODS/SERVICES	AMOUNTS	SUB-TOTALS
1/2/1999	Hussein Haji		93/97/91/96	732/825/632/642	Official Entertainment	18,144.00	
2/11/1998	Hussein Haji		78	424	Official Entertainment	5,928.00	24,072.00
31/5/99	Telkoms Kenya Ltd				Telephone Bills		165,876.50
1/12/1998	Kenwide Media	1566	6393	633	Advertisement of Publicity		25,520.00
14/7/99	Kenya Times Ltd						70,627.85
27/1/99	Isiolo Users Associaiton		48	710	Grazing Fee		116,314.00
17/5/99	Mt Kenya Peugeot Services	0407/0408	016	11129	Services of Authority Vehicles		8,237.00
	Regional Manager				Various bills		145,004.95
	LOCAL SERVICE CHARGE						
	ISILOLO COUNTY COUNCIL	MAR				5,120.00	
	ISILOLO COUNTY COUNCIL	APRIL				5,220.00	
	ISILOLO COUNTY COUNCIL	MAY				5,220.00	
	ISILOLO COUNTY COUNCIL	JUNE				5,220.00	20,780.00
	TOTAL						576,432.30
	BILLS FOR 1999/2000						
			LPO /L.S.O	INVOICE NO		AMOUNT	SUB TOTALS
	Mt. Kenya pgt. Auto Services	0059	0412	031		68,326.00	
	Mt. Kenya pgt. Auto Services	00103	0416	070		56,650.00	124,976.00
JULY	Isiolo county concil					5,410.00	
August	Isiolo county concil					5,310.00	
september	Isiolo county concil	0157				5,340.00	
Octomber	Isiolo county concil	0264				5,240.00	
november	Isiolo county concil	0362				5,080.00	
December	Isiolo county concil	0448				5,080.00	
January	Isiolo county concil	0534				6,080.00	
February	Isiolo county concil	0639				5,080.00	
March	Isiolo county concil	0717				5,080.00	
April	Isiolo county concil	0815				4,980.00	
May	Isiolo county concil	0937				4,780.00	
June	Isiolo county concil	0970				4,780.00	
	Isiolo county concil	0				29,120.00	91,360.00
							216,336.00
	Audit fees						375,000.00
	GRAND TOTAL						1,167,768.50

EWASO NGIRO NORTH DEVELOPMENT AUTHORITY
ACCUMULATED DEPRECIATION FOR MOTOR VEHICLES AS AT 30TH JUNE 2005

25% DEPRECIATION ON STRAIGHT LINE METHOD											
TYPE OF	REG NO	YEAR OF	COST	CUM DEP	W.D.V	CHARGE FOR THE	W.D.V	CHARGE FOR THE	W.D.V	CUM DEP	W.D.V
MOTOR VEHICLE		Purchase			2003	YEAR 2003/2004	2004	YEAR 2003/2004	2004	2004	2005
Pajero	KAB 345 B	12/6/1991	1,275,317.00	1,275,317.00		-	1,275,317.00	-	580,000.00	1,275,317.00	
Nissan Sunny	KAL 672C	6/7/1993	580,000.00	580,000.00		-	580,000.00	-	1,713,142.00	1,713,142.00	
Peugeot 504	KAE 245 F	11/5/1995	1,713,142.00	1,713,142.00		-	1,713,142.00	-	900,000.00	1,200,000.00	
Toyota Hilux	KAG 410V1	7/5/1996	900,000.00	900,000.00		-	900,000.00	-	1,200,000.00	1,200,000.00	
Toyota Hilux	KAE 769 B	7/5/1996	1,200,000.00	1,200,000.00		-	1,200,000.00	-	2,543,896.00	2,543,896.00	
Land Cruiser	KAH 502 F	7/5/1997	2,543,896.00	2,543,896.00		-	2,543,896.00	-	1,142,375.00	1,142,375.00	833,625.00
Toyota Double Cabin LN 166P- Diesel	KAL 709U	2002	1,976,000.00	494,000.00	1,482,000.00	370,500.00	864,500.00	277,875.00	1,111,500.00	1,142,375.00	833,625.00
Toyota Double Cabin LN 166P- Diesel	KAL 800U	2002	1,976,000.00	494,000.00	1,482,000.00	370,500.00	864,500.00	277,875.00	1,111,500.00	1,142,375.00	833,625.00
Toyota Double Cabin LN 166P- Diesel	KAL 808U	2002	2,900,000.00	725,000.00	2,175,000.00	543,750.00	1,268,750.00	407,812.50	1,631,250.00	1,676,562.50	1,223,437.50
Mitsubishi Pajero	KAL 809U	2002	2,900,000.00	725,000.00	2,175,000.00	543,750.00	1,268,750.00	407,812.50	1,631,250.00	1,676,562.50	1,223,437.50
Mitsubishi Pajero	KAL 809U	2002	17,964,355.00	10,650,355.00	7,314,000.00	1,200,500.00	12,478,855.00	1,371,375.00	5,485,500.00	13,850,230.00	4,114,125.00

DESCRIPTION	NO OF ITEMS	COST	Cumulative Depreciation 2002/2003	W.D.V		CHANGE FOR THE YEAR 2003/2004		Cumulative Depreciation 2003/2004	W.D.V		CHANGE FOR THE YEAR 2004/2005		Cumulative Depreciation 2004/2005	W.D.V 2005
				2003	2004	12.5%	2003/2004		2004	2005	12.5%	2004/2005		
OFFICE EQUIPMENT														
Prof workstation computer COMPAQ 1000MHZ	1	135,000.00	18,875.00	118,125.00	14,785.63	31,640.63	103,388.38	12,819.82	44,590.55	80,438.45				
Workstation computer COMPAQ 1000MHZ	2	230,000.00	28,750.00	201,250.00	25,156.25	53,808.25	176,093.75	22,011.72	75,817.87	102,082.03				
Laptop Computer TOSHIBA 850 MHZ	1	240,000.00	30,000.00	210,000.00	28,250.00	56,250.00	183,750.00	22,988.75	22,988.75	180,781.25				
Lesser Jet Printer HP Model 500N		220,000.00	27,500.00	192,500.00	24,082.50	51,662.50	188,437.50	21,054.68	72,817.19	147,382.81				
Inkjet colour Printer		42,000.00	5,250.00	36,750.00	4,583.75	8,943.75	32,156.25	4,018.53	13,883.28	28,138.72				
Portable Printer for Laptop Canon BJC 8C		22,000.00	2,750.00	19,250.00	2,408.25	5,158.25	16,843.75	2,105.47	7,261.72	14,738.28				
Photocopying Machine Canon M11A V 310		880,000.00	107,500.00	772,500.00	752,800.00	94,082.50	698,437.50	82,304.68	283,887.18	576,132.81				
LCD Projector Epson EMP 5350	2	615,000.00	76,875.00	538,125.00	67,266.83	144,140.63	470,898.38	58,857.42	202,988.05	412,001.95				
Fax Machine Panasonic KX-T 121	2	87,000.00	12,125.00	74,875.00	10,608.38	22,734.38	74,285.63	8,283.20	32,017.98	64,882.42				
Telephone Heads - Panasonic KX-T 121	8	76,000.00	9,500.00	66,500.00	8,312.50	17,812.50	58,187.50	7,273.44	25,085.94	50,914.08				
Power Back Ups UPS - 14 KVA capacitive APC	3	142,500.00	17,812.50	124,687.50	15,585.94	33,398.44	108,101.56	13,637.70	47,036.13	95,463.87				
Flashed Scanner - AO size	1	435,000.00	54,375.00	380,625.00	47,878.13	101,833.13	333,048.88	41,830.86	143,593.98	281,416.02				
Digital Camera Kodak DC5000	1	145,000.00	18,125.00	126,875.00	15,858.38	33,984.38	111,015.83	13,878.95	47,861.33	87,138.87				
Printing Style Summagrid V	4	750,000.00	93,750.00	656,250.00	82,031.25	175,781.25	574,218.75	71,777.34	247,538.59	502,441.41				
Plan Printing machine Neol superdrac	4	225,000.00	28,125.00	196,875.00	24,808.38	52,734.38	172,295.63	21,533.20	74,267.55	150,732.42				
		4,418,500.00	552,437.50	3,866,062.50	483,382.81	1,033,820.31	3,383,878.68	422,858.98	1,458,780.27	2,890,718.73				
OFFICE FURNITURES														
Podestal desks six drawers	16	360,000.00	45,000.00	315,000.00	39,375.00	84,375.00	275,825.00	34,453.13	118,828.13	241,171.88				
Secretarial desks	4	112,000.00	14,000.00	98,000.00	12,250.00	26,250.00	85,750.00	10,718.75	36,898.75	75,031.25				
Executive chairs	4	76,000.00	8,500.00	67,500.00	8,312.50	17,812.50	58,187.50	7,273.44	25,085.94	50,914.08				
Office Arm Chairs	14	82,600.00	10,325.00	72,275.00	8,034.38	18,338.38	63,240.63	7,805.08	27,284.45	55,335.55				
Secretarial chairs	4	38,600.00	4,875.00	34,125.00	4,265.63	8,140.63	28,859.38	3,732.42	12,873.05	26,126.85				
Steel filing Cabinet	15	176,000.00	22,000.00	154,000.00	19,260.00	41,250.00	134,750.00	16,843.75	58,083.75	117,806.25				
Office file trays	18	30,400.00	3,800.00	26,600.00	3,325.00	7,125.00	23,275.00	2,809.38	7,812.50	20,985.63				
Drawing Boards AO size	4	233,000.00	28,000.00	204,000.00	25,500.00	54,500.00	178,500.00	22,312.50	76,812.50	156,187.50				
Drawing Vehicle filing cabinet	4	154,000.00	19,250.00	134,750.00	16,843.75	36,083.75	117,806.25	14,738.28	50,832.00	103,167.87				
Previous years assets		4,013,367.50	3,752,838.70	289,427.80	32,553.48	3,785,483.18	227,874.33	28,484.28	3,813,877.47	189,380.03				
		5,276,367.50	3,910,688.70	1,366,877.80	1,388,877.80	4,081,399.43	1,184,988.08	148,371.01	4,230,770.43	1,045,587.07				
		8,885,887.50	4,463,127.20	5,232,740.30	654,092.54	5,117,219.74	4,578,647.78	572,330.87	5,888,580.71	4,008,316.78				
WDV OF FURNITURES AND FITINGS														
ADDITIONS FOR THE YEAR 2004														
Water pumping system	1	575,181.00	-	-	71,897.63	71,897.63	503,283.38	82,810.42	134,808.05	440,372.85				
Multi purpose vibrating table	1	385,000.00	-	-	48,125.00	48,125.00	336,875.00	42,108.38	90,234.38	294,785.63				
computers	3	586,080.00	-	-	70,780.00	70,780.00	485,300.00	61,815.00	132,875.00	433,405.00				
Serial binders	1	39,440.00	-	-	4,930.00	4,930.00	34,510.00	4,313.75	8,243.75	30,196.25				
String binders	1	33,080.00	-	-	4,132.50	4,132.50	28,927.50	3,615.94	7,748.44	25,311.56				
Sping binders	1	37,120.00	-	-	4,640.00	4,640.00	32,480.00	4,060.00	8,700.00	28,420.00				
A 3 Laminator	1	34,220.00	-	-	4,277.50	4,277.50	29,942.50	3,742.81	8,020.31	26,199.88				
Sheaves and Horinging steel grill	1	18,000.00	-	-	2,280.00	2,280.00	15,750.00	1,888.75	4,218.75	13,781.25				
		1,888,101.00	-	-	211,012.83	211,012.83	1,477,088.38	184,638.05	385,848.67	1,292,452.33				
		11,383,888.50	4,463,127.20	5,232,740.30	885,105.16	5,328,232.36	6,055,736.14	786,887.92	6,085,199.38	5,288,789.12				
WDV OF FURNITURES AND FITINGS														
ADDITIONS FOR THE YEAR 2005														
Satellite mobile	1	52,200.00	-	-	-	-	-	-	8,525.00	8,525.00				
Tanganika Furnitures	1	83,520.00	-	-	-	-	-	-	10,440.00	10,440.00				
Alari Communications	1	258,231.40	-	-	-	-	-	-	32,278.93	32,278.93				
Elite Bookshop	1	53,418.00	-	-	-	-	-	-	6,677.25	6,677.25				
		447,369.40	-	-	-	-	-	-	55,921.18	55,921.18				
		11,831,337.90	4,463,127.20	5,232,740.30	885,105.16	5,328,232.36	6,055,736.14	812,888.19	6,141,120.55	5,890,217.35				

EWASO NGIRO NORTH DEVELOPMENT AUTHORITY		
'TRIAL BALANCE AS AT 30TH JUNE, 2005		
	Dr.	Cr.
Leasehold land and Building	15,453,821.00	
Acc. Depreciation: Building		2,164,264.00
Plant and Machinery		
Acc. Depreciation: P & Machinery		
Equipment, Furniture and Fittings	11,383,969.00	
Acc. Depreciation: Equipment, F & F		6,141,121.00
Motor Vehicles	17,964,355.00	
Acc. Depreciation: Motor Vehicles		13,850,260.00
W.I.P.	976,476.00	
Closing stock	1,102,928.00	
Debtors: Staff advances	17,734.00	
Cash at Bank:savings a/c - Barclays bank	318,940.00	
Current a/c -Barclays bank	171,725.00	
Current a/c - Consolidated. bank	61,853.00	
Bank Balance Garissa KCB(saving)	117,928.00	
Bank Balance Garissa KCB(Current)	115,101.00	
Outstanding Imprests: HQRS (O/S Imprest)	27,330.00	
		1,167,768.00
Creditors:		
Cash in hand		
Accumulated Fund: Recurrent	9,395,423.00	
Development		23,529,007.00
Prepaid Rent		
Stationery stock		
Prepaid Rent	45,000.00	
Prepaid Insurance	402,334.00	
Grant: Recurrent		29,489,690.00
Development		7,422,536.00
Other Donors		
Interest Received		5,796.00
Sale of Livestock milk		226,520.00
Sale of Bricks and Tiles		147,702.00
Personnel Emoluments	6,128,784.00	
Gratuity and Pension	814,655.00	
House Allowance	2,576,400.00	
Other Personal Allowances	1,235,679.00	
Passage and Leave	28,000.00	
Medical Allowances	1,370,620.00	
Medical In-patient	30,090.00	
Medical Ex-gratia	49,354.00	

Transport Operating Expenses	3,767,373.00	
Travel and Accommodation	3,106,767.00	
Postal and Telegrams	67,425.00	
Telephone and Telex	531,583.00	
Official Entertainment	680,299.00	
Board Expenses	2,957,607.00	
Electricity and Water	67,759.00	
Publishing and Printing	368,762.00	
Uniform and Clothing	37,635.00	
Library Expenses	72,936.00	
Stationery	1,228,993.00	
Advertising and Publicity	252,950.00	
Show Expenses	277,720.00	
Rent and Rates: Non-Residential	180,000.00	
Miscellaneous and other charges	504,560.00	
Chairman's Honoraria	97,500.00	
Insurance	187,941.00	
Purchase of Motor Vehicles (capital reserve)	-	16,759,940.00
Purchase of Equipment, F & F	36,000.00	
Repairs and Maintenance of Equipment	429,990.00	
Training, Courses and Seminars	7,166,049.00	
Bank Charges	180,181.00	
Audit Fees	150,000.00	
Depreciation	2,525,021.00	
Plant and Machinery	411,369.00	
Bricks and Tiles making	471,730.00	
Livestock Development	1,337,606.00	
Water supplies and Development	162,000.00	
Construction of Building - Non-Residential		
Construction of Building - Residential		
Emergency Water supply Programme		
Dam Construction	541,105.00	
ANNDA Catchment Management	1,646,218.00	
Minor Irrigation	927,211.00	
Integrated Dev. Project		
Catchment Study	627,765.00	
Minerals resources survey	116,050.00	
	100,904,604.00	100,904,604.00

EWASO NG'IRO NORTH DEVELOPMENT AUTHORITY

- 2) To identify, collect, collate and correlate all such data related to the use of the water and other resources and also economic and related activities within the areas as may be necessary for the efficient forward planning of the area;
- 3) To consider all aspects of the development of the area and its effects on the rivers inflow and outflow.

(3) Monitoring, Evaluation and Implementation of Projects

- 1) To effect a program of both monitoring and evaluation performance of the projects within the area so as to improve such performance and establish responsibility thereof, and to improve future planning.
- 2) To cause and effect the construction of any works deemed necessary for the protection and utilization of water and soil in the area;
- 3) To examine the hydrological and ecological effects of development programmes and evaluate how they affect the economic activities of the person dependent on river environment.