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**REPORT OF THE AUDITOR-GENERAL (CORPORATIONS) ON THE  
ACCOUNTS OF THE EWASO NG'IRO SOUTH DEVELOPMENT  
AUTHORITY FOR THE YEAR ENDED 30 JUNE 2000**

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## **CHAIRMAN'S STATEMENT FINANCIAL YEAR 1999/2000**

### **Introduction**

Ewaso Ngiro South River Basin Development Authority ( ENSDA) was established by an Act of Parliament ( Act No. 12) of 1989 and was officially launched in March 1991. It has its headquarters in Narok. For the first two years between March 1991 & March 1993 , the Authority was based in Nairobi but moved to its designed headquarters in Narok.

The region under jurisdiction of ENSDA has total of 47,094 - Km consisting of 21,105 Km of Kajiado, 15, 128 Km of Narok, 5,489 Km of Nakuru and 3,385 Km of Transmara and 1,987 Km of Nyandarua.

Over 95 % of the region falls within the Rift Valley Province except the portion of Nyandarua District in Central province. The total population in the region is approximately 2.4 million. The average human density is about 51 people per square kilometre.

### **Objectives and Development Strategy**

In the effort to fulfil its general mandate the Authority's priorities has revolved around provision of the necessary development impetus to enable the communities within the area to improve their general standards of living and increase their production capacity in both crop and livestock sectors . It has also increased employment opportunities and has been able to harness the vast potential of the available resources in the area.

The Authority's initial task has been to conduct surveys leading up to a general inventory of all resources available. More detailed feasibility studies would therefore follow so as to come out with recommendations of specific projects that the Authority can develop and ultimately implement viably on priority basis.

Provision of water for both domestic and livestock needs has been fundamental and calls for urgent construction of boreholes, dams, piped water and also necessitate the expansion of irrigable land and more effective use of water resources in this region. Infrastructural development including roads has and will be given priority.

The thrust of development activities for the Authority has been to increase the per capital income in the region and to raise the standards of living above the National average consistent with the vast potentials of the Region's Resources. Kenya's development strategy stipulates that domestic resources be mobilised to facilitate equitable development in the country.

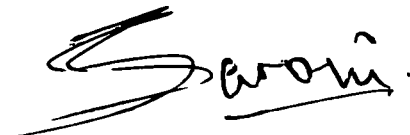
### **1.0 Highlights on On - going Projects**

Since the Authority's headquarters were moved to Narok, several achievements have been realised. Some 5 acres of the Authority's land was set aside for Zero grazing and Poultry unit. Presently a fully equipped A.I. service is in place. We also have a Tree Nursery with over 100,000 seedlings. Apiary Unit has 73 beehives ( The Kenya Top bee Hive & Langstroth types) Minor irrigation Schemes of Naroosura and Nguruman have been assisted. Nagwenyi, Oldepe , Eluai, Nkobon, Leshuta and Longonot pans have been put in place. All

## **2.0 Conclusion**

Given sufficient resources in terms of personnel, capital and equipment the Authority will be in a position to achieve its targets within a reasonable period of time. The enormous natural resources within its region provides great potentials which are yet to be exploited to contribute to the national economy in proportion to its resources, income, employment productivity will also be enhanced thus reducing regional disparity.

I wish also to thank my fellow directors and the government for their advice and support, which made it easier for us to discharge our duties.

A handwritten signature in black ink, appearing to read 'Saroni', with a stylized flourish above the first letter.

**SARONI OLE SANE**  
**BOARD CHAIRMAN**

**EWASO NG'IRO SOUTH DEVELOPMENT AUTHORITY**  
**BOARD OF DIRECTORS**  
**BOARD MEMBERS 1999**

Mr. Saruni Ole Sane	- Board Chairman
Mr. Joseph Karuri	- Board Vice-Chairman
Mjr. (RTD) Isaac Chumo	- Board Member
Mr. Joseph Ngera	- Board Member
Mr. Ernest Mpaayei	- Board Member
Mr. William Noonkeleti Kayiaa	- Board Member
Mr. Joseph Tipanko Ole Karia	- Board Member
Rev. Samuel Ole Mosiro	- Board Member
Mr. Abraham S. Sululu	- Board Member
Permanent Secretary	- Ministry of Finance
Permanent Secretary	- Ministry of Environment and Natural Resources
Permanent Secretary	- Ministry of Water
Permanent Secretary	- Ministry of Energy
Permanent Secretary	- Ministry of Agriculture and Rural Development
Permanent Secretary	- Ministry of Health
Provincial Commissioner	- Rift Valley Province
Provincial Commissioner	- Central Province (by invitation)
Inspectorate State Corporations	- Office of the President
Eng. C. K. Koske	- Managing Director

**EWASO NG'IRO SOUTH DEVELOPMENT AUTHORITY**  
**BOARD OF DIRECTORS**  
**BOARD MEMBERS (Current to date) 2000**

Mr. Saruni Ole Sane	- Board Chairman
Mr. Joseph Karuri	- Board Vice-Chairman
Mjr. (RTD) Isaac Chumo	- Board Member
Mr. T. Ole Lampeshua	- Board Member
Mr. James Ole Sadera	- Board Member
Mr. William Noonkeleti Kayiaa	- Board Member
Mr. John M. Ole Kaleke	- Board Member
Rev. Samuel Ole Mosiro	- Board Member
Mrs. Tecla N. Munkushi	- Board Member
Mr. Hassan Ole Kamwaro	- Board Member
Permanent Secretary	- Ministry of Finance
Permanent Secretary	- Ministry of Environment and Natural Resources
Permanent Secretary	- Ministry of Water
Permanent Secretary	- Ministry of Energy
Permanent Secretary	- Ministry of Agriculture and Rural Development
Permanent Secretary	- Ministry of Health
Provincial Commissioner	- Rift Valley Province
Provincial Commissioner	- Central Province (by invitation)
Inspectorate State Corporations	- Office of the President
Eng. C. K. Koske	- Managing Director

**REPORT OF THE AUDITOR-GENERAL (CORPORATIONS) ON  
THE ACCOUNTS OF THE EWASO NG'IRO SOUTH  
DEVELOPMENT AUTHORITY FOR THE YEAR ENDED 30 JUNE  
2000**

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I have examined the Accounts of the Ewaso Ng'iro South Development Authority for the year ended 30 June 2000 in accordance with the provisions of Section 29(2) of the Exchequer and Audit Act, (Cap 412) I have obtained all the information and explanations required for the purpose of the audit. Proper books of account have been kept and the Accounts, which have been prepared under the historical cost convention, are in agreement therewith.

In my opinion, and except for the matter set out herebelow, the Accounts, when read together with the Notes thereon, present fairly the Authority's financial state of affairs as at 30 June 2000 and of its deficit for the year then ended.

**BOARD MEETINGS**

Section 8 (1)(a) of the State Corporations Act, (Cap 446) provides that the Board of every State Corporation shall meet not less than four times in every financial year and not more than four months shall elapse between the date of one meeting and the date of the next meeting. During the year 1999/2000, however, the Board held only one meeting and the Authority was, therefore, in breach of the law.

  
**S. M. MALUKI**  
**AUDITOR-GENERAL (CORPORATIONS)**

30 May 2001

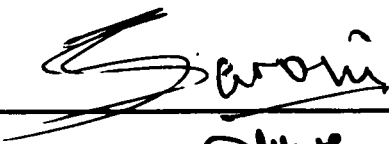
**EWASO NG'IRO SOUTH DEVELOPMENT AUTHORITY**

**BALANCE SHEET AS AT 30TH JUNE 2000**


<b><u>ASSETS</u></b>	<b><u>2000</u></b>	<b><u>1999</u></b>
FIXED ASSETS	8,657,080.00	7,800,803.00
BUILDINGS	22,223,529.00	22,620,833.00
WORK IN PROGRESS	0.00	158,815.00
LAND	51,200,000.00	51,200,000.00
<b>TOTAL FIXED ASSETS</b>	<b>82,080,609.00</b>	<b>81,780,451.00</b>
 <b><u>CURRENT ASSETS</u></b>		
CASH IN HAND	902.00	1,922,693.00
DEBTORS (4)	879,500.00	1,118,330.00
CASH AT BANK	(271,127.00)	3,170,756.00
STOCKS/INVENTORY (5)	0.00	403,843.00
SHARES (6)	170,000.00	170,000.00
DEPOSIT (7)	1,622,000.00	22,000.00
PREPAYMENT	0.00	932,500.00
<b>TOTAL CURRENT ASSETS</b>	<b>2,401,275.00</b>	<b>7,740,122.00</b>
 <b><u>CURRENT LIABILITIES</u></b>		
CREDITORS (8)	601,359.00	470,338.00
 <b>NET CURRENT ASSETS</b>	<b>1,799,916.00</b>	<b>7,269,784.00</b>
 <b>NET ASSETS (9)</b>	<b><u>83,880,525.00</u></b>	<b><u>89,050,235.00</u></b>
 <b><u>FUNDED BY</u></b>		
EXCESS OF INCOME OVER EXP. (10)	(12,058,527.00)	(5,388,817.00)
DEVELOP FUND (11)	45,142,100.00	43,642,100.00
SUSPENSE ACCOUNT TO DATE (12)	(427,848.00)	(427,848.00)
CAPITAL RESERVE ( FURNITURE )	24,800.00	24,800.00
CAPITAL RESERVE ( LAND )	51,200,000.00	51,200,000.00
	<b><u>83,880,525.00</u></b>	<b><u>89,050,235.00</u></b>

**SIGNED**

**CHAIRMAN**

 DATE 29/6/2001

**MANAGING DIRECTOR**

 DATE 30/06/01

## EWASO NG'IRO SOUTH DEVELOPMENT AUTHORITY

### INCOME AND EXPENDITURE ACCOUNT AS AT 30TH JUNE 2000

		<u>2000</u>	<u>1999</u>
Government Grants	(13)	16,000,000.00	18,359,500.00
Bank Interest received	(14)	182,274.00	294,845.00
Other Income dividends	(15)	0.00	12,112.50
Sales	(16)	2,303,203.00	2,370,951.00
Other Income		0.00	12,000.00
<b>TOTAL INCOME</b>	<b>(A)</b>	<b>18,485,477.00</b>	<b>21,049,408.50</b>

#### A/C DESCRIPTION

000	Personal Emoluments	8,727,577.70	11,244,732.50
040	Gratuity & Pension Contribution	740,161.00	578,453.30
050	House Allowance	1,953,580.00	2,125,470.00
080	Leave & Passage	58,200.00	178,235.00
092	Medical - In-patient	99,442.00	934,418.00
093	Medical - Out-patient	1,179,721.00	1,099,730.00
100	Transport Operating	1,713,896.00	2,684,003.35
110	Travel & Accommodation	762,482.00	1,435,435.25
112	External Travelling Acc. Expenses	61,630.00	0.00
120	Postal & Telegram	14,815.00	23,797.00
121	Fax & Telephone	984,028.00	613,124.95
130	Official Entertainment	199,566.00	390,552.90
131	Board, Committees & Conference	258,330.00	1,385,918.50
140	Electricity and Water	247,321.00	149,426.20
	Audit fees provision	200,000.00	150,000.00
	Bank Charges	86,695.00	67,843.85
	Accrued charges B/F	181,504.00	
150	Purchase of Supplies for Production	2,351,741.00	2,406,171.00
171	Publishing & Printing	43,550.00	102,300.00
172	Uniforms & Clothing	28,400.00	85,317.00
173	Library Exp.	35,780.00	51,574.00
174	Stationery	159,249.00	350,071.20
175	Advertising & Publicity	71,466.00	202,655.50
176	Show Expenses	0.00	0.00
182	Rent & Rates	264,000.00	88,000.00
184	Contracted Professional Services	28,000.00	50,000.00
185	Computer Expenses	43,925.00	91,097.00
190	Other Misc. Charges	55,898.00	166,947.20
193	Fees, Comm. & Honoraria	77,190.00	96,993.00
194	Training & Conference Exp.	148,060.00	281,747.00

196 Insurance Exp.		456,757.00	506,087.00
198 Compensation & Ex-Gratia		0.00	0.00
250 Maintenance Of Plant & Equipment.		83,185.00	303,733.95
295 Minor Alterations		142,676.00	653,331.00
152 Horticulture		55,650.00	480,502.00
191 Water Supplies Studies & Dev.		10,245.00	249,070.00
303 Livestock Development		237,500.00	594,130.00
421 Dam Construction		663,180.00	996,684.00
423 Catchment Conservation & Reha.		69,340.00	5,000.00
Depreciation for the year	(17)	2,609,542.00	3,144,734.00
<b>TOTAL EXPENSES</b>	<b>(B)</b>	<b>25,104,282.70</b>	<b>33,967,285.65</b>

**EXCESS OF INCOME OVER EXP. (A-B) (6,618,805.70) (12,917,877.00)**

EWASO NGIRO SOUTH DEVELOPMENT AUTHORITY

STATEMENT OF SOURCE AND APPLICATION OF FUNDS  
FOR THE YEAR ENDED 30TH JUNE 2000

SOURCES	<u>2000</u>	<u>1999</u>
Excess of income over expenses	(6,618,806)	(12,917,877)
<b><u>Add: Items not involving movement of funds</u></b>		
Depreciation	2,609,562	3,144,734
<b>Sub- total from other operations</b>	<b>(9,228,368)</b>	<b>(9,773,143)</b>
Development funds	1,500,000	4,400,000
<b>Total funds</b>	<b>(7,728,368)</b>	<b>(5,373,143)</b>
<b><u>Applications</u></b>		
Purchase of Assets	2,331,333	2,026,073
Work in progress		158,815
	<b>(10,059,701)</b>	<b>(7,558,031)</b>
<b><u>Increase/Decrease in funds</u></b>		
Stocks	(969,800)	(403,843)
Debtors	(238,830)	(342,383)
Creditors	131,021	(453,206)
	<b>(1,077,609)</b>	<b>(1,199,432)</b>
<b><u>Movement in Net liquieds funds</u></b>		
Cash in Hand & Bank	<b>(8,982,092)</b>	<b>(6,358,599)</b>
	<b>(10,059,701)</b>	<b>(7,558,031)</b>

## Notes to the Accounts for the financial year ended June 2000

(1) The accounts have been prepared under the Historical cost convention.

(2) Taxation

The Authority is tax exempt.

(3) Auditors

The Authority's Auditors are the Auditor General (Corporations)

(4) Debtors - Kshs 879,500/=

This figure represents outstanding farm credit sales staff advances and imprests at the close of the financial year. See annex 1

(5) Shares - Kshs 170,000/=

The Authority has invested in the National Bank of Kenya 17,000 shares valued at Kshs 10 per share.

(6) Deposit - Kshs 1,622,000/=

This is the amount of the deposit paid for the MD's residential house rent 22,000/=, 100,000/= for KPLC and 1,500,000 for Development Account.

(7) Creditors - Kshs 601,359/=

This is the value of goods /services received/rendered awaiting payments. See Annex II.

(8) Net Assets

The figure of Ksh. 83,880,525.00 has gone down from Ksh. 89,050,235.00 reported in the 1998/99 financial year mainly due to the depreciation of old assets.

(9) Excess of income over expenditure:

Bf 1998/99 F/Y	Kshs (5,388,817/=)
excess income over expenditure 1999/2000	Kshs (6,618,806/=)
prior year adjustment (depreciation)	Ksh. (50,904/=)
Balance C/F	Kshs <u>(12,058,527/-)</u>

- (10) **Development fund Kshs 45,142,100/=**  
This figure represents the Development grants received from the Ministry since the Authority's inception in 1989. The amount received during the financial year is Ksh. 1,500,000/=.
- (11) **Suspense Account - Kshs 427,848**  
This figure represents the suspense brought forward from 1995/96 financial year still under investigation to establish the appropriate accounts to be debited. We will request the Board for a possible write-off because it is difficult to trace the accounts to be debited.
- (12) **Government Grants - Kshs 16,000,000/=**  
This is the amount of the recurrent grants received from the Parent Ministry during the financial year.
- (13) **Bank Interest - Kshs 182,274/=**  
The Authority's funds are banked in interest earning current accounts. During the financial year 1999/00 the Authority earned interest on the balances held in both Development & Recurrent accounts.
- (14) **Other income - Dividends - Kshs 0.00**  
The Authority's 17,000 shares invested in the National Bank earned nil dividends in the financial year 1999/00.
- (15) **Sales - Kshs 2,313,503/=**  
This is from the sale of eggs and milk from the Authority's demonstration farm.
- (16) **Depreciation Kshs 2,609,562/=**

Depreciation on Motor Vehicles is charged on straight line basis while the Furniture /Equipment and Building on a declining basis method. See Annex III.

As per the attached Annex IV there is Ksh. 50,904/= being prior year depreciation on the motor vehicle.

## ANNEX 1

## IMPREST DEBTORS AS AT 30-6-2000

Date of Imprest	Name	P/No	Imprest/ JV No.	Amount (Kshs)
24.9.99	E. KATEIYA	107	2121	1,000.00
8.11.99	T. MEELI	162	2208	200.00
25.1.00	J. TIPIS	106	2289	2,000.00
14.2.00	K. LEMEIN	089	2302	1,000.00
31.3.00	J. MWANIKI	119	2352	1,800.00
4.5.00	J. TOTONA	111	2376	5,860.00
5.5.00	G. KALYA	158	2378	4,800.00
16.5.00	S. KOILEKEN	096	2385	15,000.00
17.5.00	S. KOILEKEN	096	2388	6,000.00
19.5.00	S. KOILEKEN	096	2392	5,000.00
26.5.00	G. NDAMBUKI	046	2394	12,000.00
30.5.00	P. IRUNGU	143	2398	7,000.00
31.5.00	Z. MUKORA	025	2401	12,000.00
7.6.00	P. OMAERA	144	2407	525.00
9.6.00	F. PUSSY	085	2408	3,135.00
19.6.00	F. PUSSY	085	2411	1,200.00
12.10.99	B. NGUTHU	070	JV 5-18	13,525.45
26.6.00	P. BWOGERO	110	JV 6-20	105.00
20.6.00	S. KOILEKEN	096	JV 6-24	150.00
29.6.00	B. NGUTHU	070	2423	13,080.00
19.6.00	D. ALEMBI	147	JV 6-23	207.00
27.6.00	S. MILGO	067	2419	1,400.00
28.6.00	D. WUAPARI	172	2421	1,000.00
23.6.00	P. IRUNGU	143	2416	5,000.00
29.6.00	J. TIPIS	106	JV 6-27	3,177.00
				<b>116,164.45</b>

**ANNEX 1****C/F DEBTORS**

<b><u>NAME</u></b>	<b><u>AMOUNT</u></b>	<b><u>NATURE</u></b>
M. NAMWAKIRA	1,350.00	IMPREST
NAROK BOYS	300.00	SALES
MAASAI GIRLS	600.00	SALES
DR. PUNYUA	170,956.00	IMPREST/ADVANCE
MASESE	1,444.00	WITH LAWYERS
RHINO HOTEL	26,627.00	WITH LAWYERS
JAPHETH RONO	6,441.00	"
JOSEPH KIRUI	3,724.00	"
MARTIN LENKOINA	1,325.00	"
SIMEL SOYA	10,240.00	"
MICHAEL ONYANGO	16,000.00	"
NAROK T. COLLEGE STAFF	4,775.00	"
KAZI MINGI SAW MILL	48,933.00	"
R.K. MWANGI	7,000.00	IMPREST
S. TAMOO	500.00	FOR WRITE-OFF
A. THEURI	1,400.00	"
A. THEURI	2,600.00	"
B. NGETICH	750.00	"
R. KOTIKOT	500.00	"
W. ONONO	67,000.00	"
DR. RAKAMBA	3,500.00	"
D. NALEKE	4,810.00	"
L. NYAKOYO	13,900.00	"
E. NALANGU	12,900.00	"
E. NALANGU	5,900.00	"
H. MAKANI	1,860.00	"
A. KASURA	4,800.00	"
D. NALEKE	760.00	"
KILETO	1,000.00	"
F. OMONI	74.00	"
L. OLUM	188.00	"
N. KIPROTICH	4,932.00	"
DR. PUNYUA	4,788.00	"
<b>TOTAL</b>	<b><u>431,877.00</u></b>	

**ANNEX 1**

**OTHER DEBTORS**

<b><u>DATE</u></b>	<b><u>NAME</u></b>	<b><u>DETAILS</u></b>	<b><u>AMOUNT</u></b>
30.6.00	P. OMAERA	JV 6-17	9,131.45
"	P. OMAERA	JV 6-21	8,221.00
"	K. LEMEIN	JV 6-22	54,567.00
"	V. NYAGILO	Sales sheet	1,050.00
"	R. ALEMBI	Ensada/Tech/7/ Vol.11 (130) of 23.6 00	<del>3 300.00</del>
"	<b>NASARUNI SACCO</b>	Schedule	<u>64,285.00</u>
		<b>Total</b>	<b><u><u>140,554.45</u></u></b>

**SALES DEBTORS AS AT 30-6-2000**

ANNEX 1

<b>Invoice Date</b>	<b>Name</b>	<b>Invoice No.</b>	<b>Amount Kshs</b>	<b>Remarks</b>
30-6-2000	BBK, Narok	1171	120.00	Milk
"	AFC, Narok	1170	180.00	"
"	AFC, Narok	1169	3,990.00	"
"	Sammy Kamau	1168	175.00	"
"	S. Mwalago	1167	1,575.00	"
"	J. Maingi	1166	1,015.00	"
"	J. Kimondo	1165	770.00	"
"	J. Naserian	1164	980.00	"
"	KCB, Narok	1163	1,715.00	"
"	KCB, Narok	1162	1,470.00	"
"	BBK, Narok	1161	1,785.00	"
"	NBK, Narok	1160	5,740.00	"
"	H.H. Issa	1159	5,250.00	"
"	ENSDA	1158	8,820.00	"
"	Timothy Meeli	Staff No. 162	60 00	"
			<b>33,645.00</b>	

## ANNEX I

## ADVANCES OF SALARY DEBTORS AS AT 30-6-2000

Date of Advance	Name	P/No	REF (chq)/ Voucher No.	Amount (Kshs)
1.7.99	M. NAMWAKIRA	023	1426	24,000.00
20.9.99	D. ALEMBI	147	1530	3,917.00
27.9.99	D. NTIKOISA	018	1550	7,500.00
28.10.99	C. SUNKULI	183	1601	8,332.80
31.8.99	M. MWANGI	140	1495	7,790.00
18.11.99	S. MILGO	067	CV 11-59	375.00
17.1.00	E. BOR	017	1734	10,000.00
7.2.00	G. KALYA	158	1766	5,600.00
21.2.00	D. KIU	173	1803	6,000.00
18.3.99	P. OMAERA	144	1191	62,668.80
10.1.00	G. KALYA	158	PAYROLL	5,352.00
10.1.00	J. TOTONA	111	PAYROLL	5,012.00
				<b>146,547.60</b>

UNPAID BILLS (CREDITORS) AS AT 30.6.2000

ANNEX II

	NAME/PAYEE	DESCRIPTION	AMOUNT	LPOLSO	V/NO
1	AVIATION GROUND SUPPORT LTD	TRANSPORT OPERA.	3,750.60	0109	3-580
2	NAROK TEACHERS COLLEGE	CONFERENCE	1,100.00	0110	3-66
3	AVIATION GROUND SUPPORT LTD	TRANSPORT OPERA.	5,625.15	0077	1-32
4	ONYANCHA BWMOMOTE & ORORA	LEGAL FEES	25,000.00		12-14
5	KENYA BROADCASTING CORPORATION	ADVERTISING	17,250.00	0064	11-62
6	PANATECH SYSTEMS & APPLIANCES LTD	EQUIP MAINTAIN.	2,500.00	0099	2-64
7	KENYA POWER & LIGHTING CO. (MAY)	BILL MAY 2000	9,801.10		
8	TELKOM KENYA LTD (MAY)	TEL. BILL MAY 2000	72,218.65		
9	DC NAROK (WATER BILL)	WATER BILL	17,010.00		
10	MONTOROSI SERVICE STATION	TRANSPORT OPERA.	5,850.00	1903	6-57
11	ADDENDUM ENTERPRISES	STATIONARIES	12,670.00	1862	6-56
12	SOUTHER RIFT ELECTRO ENG. CO.	EQUIP MAINTAIN.	7,675.00	0114/5	
13	KENYA DAIRY BOARD	LINCENSE	226.80		3-56
14	KENYA DAIRY BOARD	LINCENSE	3,400.00		5-82
15	SANJOMU AUCTIONEERS	SECURITY	450.00		4-33
16	DC - NAROK	WATER BILL	6,565.00		5-74
17	DC - NAROK	WATER BILL	200.00		5-73
18	PANARA	EQUIP MAINTAIN.	16,250.00	1909	6-118
19	MADSON INSURANCE	IN-PATIENT	36,732.50		
20	DERBY MOTORS	TRANSPORT OPERA.	16,228.40		6-119
21	AVIATION GROUND SUPPORT	TRANSPORT OPERA.	12,984.30	0136	6-90
22	AUDITOR GENERAL (CORPORATION)	AUDIT FEE	200,000.00		
23	DR. PUNYUA	MILK SALES	68,272.00		
24	JIANGSU HARDWARE	BALLAST	15,600.00	1794	5-92
25	MARGARET MAKORY	RENT	44,000.00		
	<b>TOTAL</b>		<b>601,359.50</b>		

EWASO NG'IRO SOUTH DEVELOPMENT AUTHORITY

ANNEX III

FIXED ASSETS SCHEDULE AS AT 30TH JUNE 2000

	LAND	MV 25%	FURNITURE, FITTING & EQUIP. 12.5 %	BUILDINGS PERMANENT NRS 2.0%	BUILDINGS SEM PERM. NRS 12.5%	BUILDING PERM. RESIDENTIAL 2.0%	TOTAL KSH.
COST	51,200,000.00	7,839,129.00	9,080,737.00	20,875,044.00	4,474,994.00	0.00	93,469,904.00
Additions 1999 / 2000	0.00	0.00	2,042,801.00	17,580.00	0.00	270,952.00	2,331,333.00
TOTAL ASSETS AS AT 30/6/00	51,200,000.00	7,839,129.00	11,123,538.00	20,892,624.00	4,474,994.00	270,952.00	95,801,237.00
DEPRECIATION B/F	0.00	6,070,281.00	2,311,560.00	400,892.00	2,328,313.00	0.00	11,111,046.00
DEPR. CHARGE FOR YEAR	0.00	1,077,598.00	846,148.00	417,501.00	268,335.00	0.00	2,609,582.00
TOTAL DEPRECIATION	0.00	7,147,879.00	3,157,708.00	818,393.00	2,596,648.00	0.00	13,720,628.00
NET BOOK VALUE 99/2000	51,200,000.00	691,250.00	7,965,830.00	20,074,231.00	1,878,346.00	270,952.00	82,090,609.00
NET BOOK VALUE 98 / 99	51,200,000.00	1,031,628.00	6,769,177.00	20,474,152.00	2,146,861.00	0.00	81,621,636.00



