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# **Ewaso Ngiro South River Basin Development Authority**

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**FINANCIAL REPORT  
FOR THE PERIOD ENDED 30TH  
JUNE 2011**



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

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## **FINANCIAL REPORT FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2011**

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**CORPORATE INFORMATION**

Ewaso Ng'iro South River Basin Development Authority was established by an Act of Parliament cap. 447 of the laws of Kenya. The object and purpose for which the Authority was established was to plan, coordinate and implement development projects in Ewaso Ng'iro South River Basin and catchment areas for connected purposes.

**Registered Office:** ENSDA Building  
Off Narok – Bomet Rd. Opposite Narok University  
College  
P.O Box 213 – 20500  
NAROK

**Bankers:** National Bank of Kenya,  
Narok Branch,  
P.O Box 248  
NAROK

Cooperative Bank of Kenya  
Kisii Branch  
P.O Box 2469,  
KISII

**Auditors:** Kenya National Audit Office  
Anniversary Towers  
P.O Box 30084-00100  
NAIROBI



**Members of Board**

- |  |   |
|--|---|
| 1. Ms. Beatrice Sabana                         | Vice Chair Person                         |
| 2. Mr. Jonathan S. Kirorei                     | Member                                    |
| 3. Lt. Gen. Leshan Nick.L<br>Mgh.Cbs,Dco (Rtd) | Member                                    |
| 4. Mr. David K. Kitasho                        | Member                                    |
| 5. Mr. Jeremiah R. Nakaya                      | Member                                    |
| 6. Dr. Stasia J.Konongoi                       | Member                                    |
| 7. Mr. Wilfred M Pere                          | Member                                    |
| 8. Mr. Hosea Kiplagat                          | Member                                    |
| 9. Mr. Chacha Mwita                            | Member                                    |
| 10. Mr. Mohamed Adan Osman                     | Member                                    |
| 11. Mr. Dominic Boto Mwangi                    | Member                                    |
| 12. Ms. Justina Miriti<br>Dev.Authorities      | Alt. Director, Ministry Of Regional       |
| 13. Mr. Simon Korir<br>National Development    | Alt. Director, Ministry of Planning &     |
| 14. Mr. Livingstone Bumbe                      | Alt. Director Ministry Of Finance         |
| 15. Eng. Shiribwa Mwamzali                     | Alt. Director Ministry of Agriculture     |
| 16. Mr. A.O Esmail<br>Fisheries Dev            | Alt. Director , Ministry Of Livestock And |
| 17. Mr. Kepha M. Ombacho                       | Alt.Director , Ministry Of Health         |

- |                          |  |
|--------------------------|--|
| 18. Mr. Ngugi Kinyanjui  | Alt. Director, Ministry of Environment & Mineral Resources |
| 19. Mr. James Yatich     | Alt. Director, Ministry Of Water & Irrigation              |
| 20. Mr. Eric F.N Akotsi  | Alt. Director Ministry of Energy                           |
| 21. Mr. Naftali Mungatia | Regional Commissioner Rift Valley                          |
| 22. Mr. David M. Gichuhi | Rep. Inspectorate , State Corporation                      |

**Senior Management**

- |                           |                                     |
|---------------------------|-------------------------------------|
| 1. Mr. Charles T. Sunkuli | Managing Director                   |
| 2. Mary K. Omwoyo         | Ag. Finance Manager                 |
| 3. Handson Omambia        | Ag. Human Resource & Administration |
| 4. Peter Maasay           | Business Development Manager        |
| 5. Judy G. Njogu          | Ag. Regional Coordinator            |
| 6. Sammy Naporos          | Ag. Planning Manager                |
| 7. Silas Parsitau         | Agribusiness Manager                |

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The ENSRBDA act cap 447 requires the Directors to prepare financial statement for each financial Year which gives a true and fair view of the state affairs of the Authority as at the end of financial year and of the group's profit or loss for that period. 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 organization. They are also responsible for safe guarding the assets of the Authority.

The Directors accept responsibility for the annual financial statement , which have been prepared using appropriate accounting policies supported by reasonable and prudent judgment and estimates , in conformity with International Financial Reporting Standards' and the requirement of ENSRBDA Act.

The Directors are of opinion that the financial statement gives a true and fair view of state of financial affairs and of the Authority's surplus/deficit.

The Directors further accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statement, as well as adequate systems of internal control.

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

**MS. JUSTINA MIRITI**  
**DIRECTOR (PARENT MINISTRY)**



Signature .....

**CHARLES T. SUNKULI**  
**MANAGING DIRECTOR**



Signature .....

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

Date.....

## KENYA NATIONAL AUDIT OFFICE

### REPORT OF THE AUDITOR-GENERAL ON EWASO NG'IRO SOUTH RIVER BASIN DEVELOPMENT AUTHORITY FOR THE YEAR ENDED 30 JUNE 2011

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Ewaso Ngiro South River Basin Development Authority set out on pages 5 to 16, which comprise the statement of financial position as at 30 June 2011 and the statement of comprehensive income, statement of changes in accumulated fund and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, in accordance with the provisions of Article 229 of the Constitution of Kenya and 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.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor – General in accordance with the provisions of section 13 of the Public Audit Act, 2003.

#### Auditor – General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provision of section 15 of the Public Audit Act, 2003.. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity'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 Authority'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.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### **Basis for Qualified Opinion**

#### **1. Kazi Kwa Vijana Programme**

According to information available and as previously reported an amount of ksh. 9,236,800 provided for the Kazi Kwa Vijana Programme was misappropriated through fraudulent transactions, including manipulation of various documents and accounting records. Further, and in other instances, key registers for the programme were destroyed by some staff of the Authority. Although a report of an internal investigation conducted by the Authority was submitted to the Audit Committee of the Board on 15<sup>th</sup> April 2010, for review and appropriate action, the amount of ksh. 9,236,800 had not however been recovered as at 30 June 2011. Further, no indication has been given as to when and how the amount will be recovered.

#### **2. Trade and Other Receivables**


The trade and other receivables balance of ksh. 3,379,266 includes ksh 1,000,000 owed by construction firm in respect of an advance paid to the firm the Authority in May 2008 for boundary marking at Maasai Mau Forest. However, as at the time of the audit no service by the firm had been rendered to the Authority or recovery of the advance made. Further no provision has been made for bad and doubtful debts and the Authority does not have such an accounting policy in place.

Under the circumstances, it has not been possible to confirm that the trade and other receivables balance of ksh 3,379,266 as at 30 June is fairly stated.

### **Qualified Opinion**

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statement present fairly in all material respects, the financial position of the Authority as at 30<sup>th</sup> June 2011 and of its financial performance and its cash flows for the year then ended in accordance with International Financial

Reporting Standards, and comply with Ewaso Ng'iro South River Basin Development Authority Act, cap 340 of the laws of Kenya.



**Edward R.O. Ouko**  
**AUDITOR – GENERAL**

**Nairobi**

**2 April 2012**

**STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2011**

<u>ASSETS</u>	<u>NOTES</u>	<u>JUNE 2011</u>	<u>JUNE 2010</u>
<b><u>NON CURRENTS ASSET</u></b>	KSH		KSH
PROPERTY, PLANT & EQUIPMENT	2	37,924,443	21,542,952
BIOLOGICAL ASSETS	3	<u>15,990,300</u>	<u>15,235,000</u>
<b>TOTAL NON CURRENT ASSESTS</b>		<b>53,914,743</b>	<b>36,777,952</b>
<b><u>CURRENT ASSETS</u></b>			
STOCKS/ INVENTORY	4	1,774,414	2,804,325
TRADE & OTHER RECEIVABLES	5	3,379,266	2,697,131
PREPAYMENTS	6	2,834,526	33,000
CASH AND CASH EQUIVALENTS	7(A)	<u>34,137,098</u>	<u>16,182,489</u>
<b>TOTAL CURRENT ASSETS</b>		<b>42,125,304</b>	<b>21,716,945</b>
<b>TOTAL ASSETS</b>		<b><u>96,040,047</u></b>	<b><u>58,494,897</u></b>
<b><u>EQUITY AND LIABILITIES</u></b>			
CAPITAL RESERVE	8	4,122,300	4,122,300
ACCUMULATED DEVELOPMENT F	9	110,766,413	88,566,133
ACCUMULATED DEFICIT	10	(52,805,604)	(52,805,604)
REVALUATION RESERVE	11	<u>15,990,300</u>	<u>15,235,000</u>
<b>TOTAL EQUITY</b>		<b><u>78,073,409</u></b>	<b><u>55,117,829</u></b>
<b><u>CURRENT LIABILITIES</u></b>			
TRADE AND OTHER PAYABLES	12	<u>17,966,638</u>	<u>3,377,068</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b><u>96,040,047</u></b>	<b><u>58,494,897</u></b>

JUSTINA MIRITI  
DIRECTOR (PARENT MINISTRY)



SIGNATURE .....

CHARLES T. SUNKULI  
MANAGING DIRECTOR



SIGNATURE .....

**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2011**

	Notes	2011	2010
<b>INCOME</b>		<b>KSH</b>	<b>KSH</b>
Government grants – recurrent	13 (a)	48,012,468	41,012,472
Development	(b)	165,406,694	104,606,526
Donor funds UNEP	(c)	-	1,335,056
Other income – A-I-A	(d)	4,117,978	1,477,107
Income from disposal of motorcycle		<u>40,000</u>	
<b>Total Income (Y)</b>		<b><u>217,577,140</u></b>	<b><u>148,431,161</u></b>
<b>EXPENDITURE</b>			
Staff costs	14 (a)	42,753,589	39,016,373
Administrative	(b)	7,598,721	5,326,058
Board expenses	(c)	9,185,831	3,990,459
Development cost	(d)	<u>135,838,718</u>	<u>99,379,152</u>
<b>Total Expenditure (E)</b>		<b><u>195,376,859</u></b>	<b><u>147,712,042</u></b>
<b>SURPLUS/DEFICIT (Y-E)</b>		<b><u>22,200,281</u></b>	<b><u>719,119</u></b>

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2011**

	<b>2011</b>	<b>2010</b>
	<b>KSH</b>	<b>KSH</b>
<b>Cash Flow from Operating Activities</b>	22,200,281	719,119
Adjusted For:		
Depreciation	5,818,788	2,665,162
Proceeds from Disposal of motor cycle	<u>(40,000)</u>	<u>0</u>
	<b>27,979,069</b>	<b>3,384,281</b>
<b><u>Changes in Working Capital</u></b>		
Decreased/increase in trade & other receivables	(682,135)	(294,112)
Decrease/increase in inventory	1,029,911	1,332,670
Increase/decrease in payment	(2,801,526)	2,500
Increase/decrease in trade and other payables	<u>14,589,570</u>	<u>(868,019)</u>
	<b>12,135,820</b>	<b>173,039</b>
<b><u>Cash Flow from Investing Activities</u></b>		
Acquisition of assets	(22,200,280)	(2,842,145)
Proceeds from disposal	<u>40,000</u>	<u>0</u>
Net Cash from Investing Activities	<b>(22,160,280)</b>	<b>(2,842,145)</b>
Net Increase in Cash & Cash Equivalent	17,954,609	715,175
Cash and Cash Equivalent at Beginning of Period	<u>16,182,489</u>	<u>15,467,314</u>
<b>Cash &amp; Cash Equivalent at the End of Period</b>	<b><u>34,137,098</u></b>	<b><u>16,182,489</u></b>

**STATEMENT OF CHANGES IN ACCUMULATED FUND FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2011**

	Revaluation Surplus KSH	Accumulated Dev.Fund KSH	Accumulated Deficit KSH	Capital Reserve KSH	Total KSH
<b>As at July 2009</b>	<b>15,341,000</b>	<b>82,003,703</b>	<b>(46,962,294)</b>	<b>4,122,300</b>	<b>54,504,709</b>
Asset valuation	(106,000)				(106,000)
At 30 <sup>th</sup> June 2010					
Surplus/deficit for the year		6,562,430	(5, 843, 311)		719,119
	<b><u>15,235,000</u></b>	<b><u>88,566,133</u></b>	<b><u>(52,805,605)</u></b>	<b><u>4,122,300</u></b>	<b><u>55,117,828</u></b>
At 30 <sup>th</sup> June 2010	15,235,000	88,566,133	(52,805,604)	4,122,300	55,117,828
Asset Valuation					
At 30 <sup>th</sup> June 2011	755,300				755,300
Surplus/Deficit for the Year		22,200,280			22,200,280
	<b><u>15,990,300</u></b>	<b><u>110,766,413</u></b>	<b><u>(52,805,604)</u></b>	<b><u>4,122,300</u></b>	<b><u>78,073,409</u></b>



## **NOTES TO FINANCIAL STATEMENTS**

### **1. ACCOUNTING POLICIES**

The principle accountings policies applied in the preparation of these financial statements are set out below:

#### **a. Basis Of Preparation**

The accounts have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and the International Financial Reporting Standards (IFRS)

The financial statements have been prepared under historical cost convention as modified to include the revaluation of certain properties.

#### **b. Property, Plant And Equipment**

Property, plant and equipment are stated at cost less accumulated depreciation. Depreciation is calculated on reducing balance method. The annual depreciation rates in use are:

Motor vehicle	25%
Furniture, Fittings and Equipment	12.5%
Buildings, Permanent Non residential	2%
Building Semi Permanent Non-residential	12.5%
Building Permanent Residential	2%
Computers and related accessories	30%
Loose Tools	33.3%

#### **c. Biological Assets**

The Biological assets (Tea Bushes) are valued at fair value over economic life of 15 year (duration of lease of the land under tea bushes) in line with IAS no 41

Livestock's are valued at the lower of historical cost or estimated realizable market value.

#### **d. Government Grants**

The Authority recognizes revenue/grants and expenses on accrual basis. Assets acquired using government grants are capitalized and disclosed in the Authority's accumulated development fund.

#### **e. Inventory Valuation**

Inventory and stock are valued at the lower of cost or net realizable market value. Disclosure of inventories, stationeries, computer accessories and other consumable materials are expended in the year of purchase upon issue from stores.

#### **f. Free Hold Land**

Freehold land is not depreciated as it is deemed to appreciate and has an indefinite life.

#### **g. Staff/Employee Benefits**

The Authority has defined a contribution scheme where the employer and the employee contribute to a registered pension scheme. The authority also contributes to the National Social Security Fund where the rate is determined by the local statutes.

#### **h. Currency**

The unit of measure for all transactions is the Kenya shillings. Hence all the figures in the financial statement are in he same currency.

## 2. PROPERTY, PLANT AND EQUIPMENT

### FIXED ASSETS MOVEMENT SCHEDULE FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2011

	LAND	M/V 25%	FURNITURE, FITTING & EQUIP NRS 12.5%	BUILDING PERMANENT 12.5%	BUILDING SEMI PERM. NRS 12.5%	BUILDING PERM. RESIDENTIAL 2.0%	COMPUTER AND RELATED ACCESSORIES 30.0%	LOOSE TOOLS 33.3%	TOTAL
	KSH	KSH	KSH	KSH	KSH	KSH	KSH	KSH	KSH
Total Asset	4,097,500	10,660,780	6,364,552	10,994,310	9,712,074	270,952	4,759,054	1,176,395	48,035,617
Cost (1)									
Loss On									
Revaluation									
Addition	3,100,000	10,315,480	2,866,706		4,548,599		1,369,495		22,200,280
2010/2011									
Disposal		(300,000)							(300,000)
T. Assets At	7,197,500	20,676,260	9,231,258	10,994,310	14,260,673	270,952	6,128,549	1,176,395	69,935,897
30/6/2011									
Depreciation	0.00	7,273,396	4,404,041	2,478,134	8,431,491	49,030	2,733,171	1,123,403	26,492,666
B/F									
Dep on disposal		(300,000)							(300,000)
Deprec. For The	0.00	3,275,716	603,402	170,324	728,648	4,438	1,018,614	17,646	5,818,788
Year									
Total	0.00	10,249,112	5,007,443	2,648,457	9,160,139	53,469	3,751,784	1,141,049	32,011,453
Depreciation (2)									
N.B.V	7,197,500	10,427,148	4,223,815	8,345,853	5,100,534	217,483	2,376,765	35,346	37,924,444
2010/2011									
N.B.V	7,197,500	3,387,384	1,960,511	8,516,176	1,280,583	221,922	2,025,883	52,992	21,542,951
2009/2010									

**A note to the financial statements continues....****3. BIOLOGICAL ASSETS****A. TEA BUSHES**

The Authority has 50 acres of land under lease from Keyian Group Ranch for a period of 15 years. Out of this 50 acres are under tea. Since the Authority will benefit from the tea grown on the land over the lease period, the tea bushes are the property of the Authority for the period. The fair value of these biological assets as assessed in line with IAS No .41 as follows.

	<b>2011</b>	<b>2010</b>
	<b>Ksh</b>	<b>Ksh</b>
<b>a. Tea bushes</b>	14,935,000	14,935,000
<b>b. LIVESTOCK</b>		
Dairy Cows	1,055,300	300,000.00
<b>Total = (a+b)</b>	<b>1,055,300</b>	<b>300,000.00</b>

**4. STOCK AND INVENTORIES**

The Stock Is valued at The lower of cost or net realizable Value.

	2011	2010
	KSH	KSH
Tree Seedlings	115,125.00	1,638,090.00
Tea Seedlings	1,061,952.00	1,126,150.00
Stores & Inventory	<u>597,337.00</u>	<u>40,085.00</u>
<b>TOTAL</b>	<b><u>1,774,414.00</u></b>	<b><u>2,804,325.00</u></b>

**5. TRADE & OTHER RECEIVABLES**

Trade and other receivables figures at the close of the period under review stands at ksh. 3, 379,266.00 detailed below:

	2011	2010
	KSH	KSH
Imprest Outstanding	115,310	445,117
Salary Advance	51,556	804,391
Ereto Builders	1,000,000	1,000,000
Silver G. Merchants	-	185,623
Consky Engineering	262,000	262,000
Hortipro Ltd	<u>1,950,400</u>	<u>0</u>
<b>TOTAL</b>	<b><u>3,379,266</u></b>	<b><u>2,697,131</u></b>

**Notes to the financial statements continued....****6. PREPAYMENTS**

The prepayments as at the close of the period under review stands at ksh. 2,834,526 as shown in the following table:

	2011 KSH	2010 KSH
Power deposit	38,000	33,000
CIC insurance	158,234	-
Tea research foundation	995,000	-
		-
Lease hold land	1,542,546	-
Total Kenya	<u>100,256</u>	-
<b>Total</b>	<b><u>2,834,526</u></b>	<b><u>33,000</u></b>

**7. CASH AND CASH IN BANK**

	KSH	KSH
Cash in Hand	15,712.00	88,144
Farm Ac No. 01003041548102 NBK Narok	393,586.60	193,725.50
Dev. A/C No01003041548101 NBK Narok	2,351,449.90	2,074,855.90
Rec. A/C No.0100341548100 NBK Narok	554,650.05	1,046,461.85
Dev a/c no. 0100341548100 – NKU	(500)	
ESP A/C No01003041548104	15,085,386.74	
COMIFORM A/C NBK - Narok	85,778.35	1,127,478.00
KYEP A/C 0100341548103 – NBK	14,632,313	11,514,726.00
Kilgoris Co-Op A/C 01141018229500	296,351.50	137,098.00
Kilgoris Co-Op A/C 01141018229501	722,100	-
<b>TOTAL</b>	<b><u>34,137,098</u></b>	<b><u>16,182,489</u></b>

**8. (a) CAPITAL RESERVE (LAND)**

This amount represents the amount of land and furniture donated to the Authority by the government.

	2011 KSH	2010 KSH
Land	4,097,500	4,097,500

**(b) CAPITAL (FURNITURE)**

Furniture	24,800	24,800
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**Notes to the financial statements continued....****9. ACCUMULATED DEVELOPMENT FUND**

This is an accumulated amount since inception of the Authority. The amount was use to finance some of the Authority's assets.

	<b>2011</b>	<b>2010</b>
	<b>KSH</b>	<b>KSH</b>
Development fund	110,766,413	88,566,133

**10. ACCUMULATED DEFICIT**

The amount shown above is the accumulated excess of expenditure over income (Recurrent vote) since the inception of the Authority to 30<sup>th</sup> June 2011

	<b>2011</b>	<b>2010</b>
	<b>Ksh</b>	<b>ksh</b>
Excess of income/Expenditure	(52,805,604)	(52,805,604)

**11. REVALUATION RESERVE**

The value of tea Bushes at the Authority demonstration farm at Keyian stands at ksh. 14,935,000 and livestock at HQ is ksh 1,055,300

	<b>2011</b>	<b>2010</b>
	<b>Ksh</b>	<b>ksh</b>
Assets valuation	14,935,000	14,935,000
Livestock	<u>1,055,300</u>	<u>300,000</u>
<b>Total amount</b>	<b><u>15,990,300</u></b>	<b><u>15,325,00</u></b>

**12. TRADE AND OTHER PAYABLES**

The amount of creditors was ksh 17,966,638 at the close of business on 30<sup>th</sup> June 2011 most of the Creditors relate to commitments on ongoing projects.

	<b>2011</b>	<b>2010</b>
<b>Creditors</b>	<b>17,966,638</b>	<b>3,377,068</b>

**Notes to the financial statement continue....****13. GOVERNMENT GRANTS**

	2011 Ksh	2010 ksh
<b>(a) Recurrent</b>	48,012,468	41,012,472
<b>(B) DEVELOPMENT GRANTS</b>		
Development	93,131,694	59,606,526
Economic stimulus program me	58,000,000	-
KYEP	14,275,000	-
KKV		35,000,000
Catchment & conservation	-	10,000,000
<b>Total</b>	<b><u>165,406,694</u></b>	<b><u>104,606,526</u></b>
<b>OTHER INCOME</b>		
A-I-A	<u>4,117,978</u>	1,477,107.00
<b>(E) Income from disposal of motor vehicle/cycle</b>	<u>40,000</u>	



**Notes to the financial statements continued...**

**14 (A) STAFF COSTS**

	2011	2010
	KSH	KSH
Basic Salary	22,983,528	19,821,156
Contractual Salaries	5,891,846	3,346,000
Casual Labor	613,124	203,340
House Allowance	5,246,300	3,901,200
Medical Allowance	1,248,500	1,224,000
Acting Allowance	499,031	
Refund of Medical Expenses	12,400	
Leave Allowance	432,000	474,588
Other Allowance	1,231,806	1,261,632
Honoraria	-	274,700
NSSF Employer Contribution	375,400	238,600
Pension Employer Contribution	3,167,849	4,500,718
Gratuity	335,705	2,675,480
Telephone Allowance	716,100	1,094,959
<b>TOTAL</b>	<b><u>42,753,589</u></b>	<b><u>39,016,373</u></b>

**(B) ADMINISTRATIVE COSTS**

Electricity	272,552	381,141
Water & Sewage Services	38,765	24,640
Telephone & Fax Expenses	0	253,050
Courier & Postal Services	68,638	66,901
Subscriptions to Newspaper	38,205	41,210
Board expenses	9,185,831	3,990,459
Travel Accommodation and Tuition Fee	87,436	-
Group Personal Insurance	0	1,012,401
Building Insurance	0	43,559
Insurance Motor Vehicle	0	308,636
Insurance workmen compensation	0	20,475
General office supplies	79,220	10,000
Purchases of uniforms	0	16,203
Funeral expenses	0	20,000
Fuel and lubrication	20,100	-
Contracted professional service	32,931	10,440
Provision for audit fee	280,720	280,720
Maintenance of building & furniture	28,000	40,020
Maintenance of office furniture and equipment	35,680	-
Bank charges	121,085	131,500
Accommodation allowances	421,850	-
Supplies for production	93,111	-
Travel cost	161,640	-
Depreciation for the year	5,818,788	2,665,162
	<b><u>7,598,712</u></b>	<b><u>3,990,459</u></b>
<b>Board expenses</b>	<b>9,185,831</b>	<b>3,990,459</b>

**(C) DEVELOPMENT COSTS**

COMIFORM project	-	3,578,468
Project pre-feasibility studies and surveys	23,600,927	-
Integrated tea and conservation program me	9,863,048	8,649,620
Integrated agriculture & livestock development	8,059,235	3,824,760
Program me	-	-
Greater Mara tourism promotion and development	3,798,056	-
Catchment conservation	8,959,376	9,765,129
Concept papers Proposals, performance	-	-
Contract	3,366,260	-
Regional Master plan	1,780,814	12,394,180
Mapping and Data Banks	-	3,089,707
Monitoring and Evaluation	3,710,876	3,041,137
Institutional Development	13,482,143	13,034,022
Basin Coordination and Development	2,545,876	-
Lower Ewaso Ngiro Multipurpose Project	-	6,517,643
HIV/AIDS management	195,300	235,080
Kazi kwa vijana	11,514,726	25,547,770
Olkejuado River Integrated Project	-	8,272,297
ISO certification	1,093,370	-
IT automation	2,075,469	1,429,339
Competency Development	4,731,158	-
KYEP expenses	44,300	-
ESP expenses	<u>35,982,784</u>	-
<b>TOTAL</b>	<b><u>135,838,718</u></b>	<b><u>99,379,152</u></b>



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