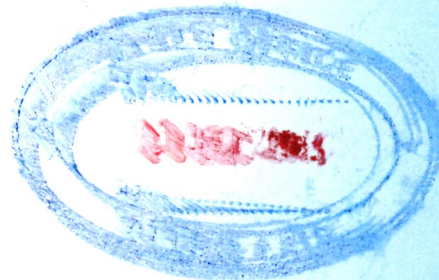




Paper Laid
By Hon. Naomir Shaban
Tuesday 3/12/2013
3/12/13

Ewaso Ngiro South River Basin Development Authority



**THE FINANCIAL STATEMENTS OF
EWASO NGI'RO SOUTH RIVER BASIN
DEVELOPMENT AUTHORITY
FOR THE YEAR ENDED
30 JUNE 2012**



EWASO NGIRO SOUTH RIVER BASIN DEVELOPMENT AUTHORITY



FINANCIAL REPORT FOR THE PERIOD ENDED 30TH JUNE 2012

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CORPORATE INFORMATION

Ewaso Ngiro 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 Ngiro 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

Kenya Commercial Bank of Kenya
Narok Branch
P.O Box 406
NAROK

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

Members of Board

- | | |
|--|--|
| 1. Ms. Beatrice Sabana | Ag. Chair Person |
| 2. Mr. Jonathan S. Kirorei | Member |
| 3. Lt. Gen. Leshan Nick.L
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 | Alt. Director, Ministry Of Regional Dev.
Authorities |
| 13. Mr. Simon Korir | Alt. Director, Ministry of Planning &
National Development |
| 14. Mr. Livingstone Bumbe | Alt. Director ,Ministry Of Finance |
| 15. Eng. Shiribwa Mwamzali | Alt. Director, Ministry of Agriculture |
| 16. Mr. A.O Esmail | Alt. Director , Ministry Of Livestock &
Fisheries Development |
| 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. Peter Nganga | Rep. Inspectorate of State , Corporation |

Senior Management

- | | |
|---------------------------|---|
| 1. Mr. Charles T. Sunkuli | Managing Director |
| 2. Mary K. Omwoyo | Chief Finance Manager |
| 3. Daniel L. Saruni | Chief Manager Human Resource &
Administration |
| 4. John T. Mbau | Chief Manager Planning, Research &
Development |
| 5. Eng. Isaac Kiiru | Chief Manager Technical Services &
Operations |

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 Standard's and the requirement of ENSRBDA Act.

The Directors are of opinion that the financial statements give 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

Telephone: +254 20 342330
Fax: +254 20 311482
Email: cag@kenao.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

Date.....

KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON EWASO NGIRO SOUTH RIVER BASIN DEVELOPMENT AUTHORITY FOR THE YEAR ENDED 30 JUNE 2012.

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 2012, 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 Responsibilities 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 from 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

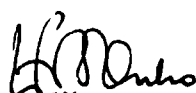
My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provision of Section 15(2) of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in 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 disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks 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 audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Authority as at 30 June 2012, and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards, and comply with the Ewaso Ngiro South River Basin Development Authority Act, cap 447 of the laws of Kenya.



Edward R.O Ouko CBS
AUDITOR – GENERAL


Nairobi

10 May 2013


STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2012

<u>ASSETS</u>	<u>NOTES</u>	<u>JUNE 2012</u>	<u>JUNE 2011</u>
<u>NON CURRENTS ASSETS</u>		KSH	KSH
PROPERTY, PLANT & EQUIPMENT	2	41,599,289	37,924,443
BIOLOGICAL ASSETS	3	<u>23,432,971</u>	<u>15,990,300</u>
TOTAL NON CURRENT ASSETS		65,032,260	53,914,743
<u>CURRENT ASSETS</u>			
STOCKS/ INVENTORY	4	5,930,827	1,774,414
TRADE & OTHER RECEIVABLES	5	3,875,300	3,379,266
PREPAYMENTS	6	2,650,660	2,834,526
CASH AND CASH EQUIVALENTS	7(a)	<u>8,128,252</u>	<u>34,137,098</u>
TOTAL CURRENT ASSETS		20,585,039	42,125,304
TOTAL ASSETS		<u>85,617,299</u>	<u>96,040,047</u>
<u>EQUITY AND LIABILITIES</u>			
CAPITAL RESERVE	8	4,122,300	4,122,300
ACCUMULATED DEVELOPMENT F	9	119,342,509	110,766,413
ACCUMULATED DEFICIT	10	(81,924,847)	(52,805,604)
REVALUATION RESERVE	11	<u>23,432,971</u>	<u>15,990,300</u>
TOTAL EQUITY		<u>64,972,933</u>	<u>78,073,409</u>
<u>CURRENT LIABILITIES</u>			
TRADE AND OTHER PAYABLES	12	20,031,183	17,966,638
OVERDRAFT	7(b)	<u>613,183</u>	<u>0</u>
TOTAL EQUITY AND LIABILITIES		<u>85,617,299</u>	<u>96,040,047</u>

JUSTINA MIRITI
DIRECTOR (PARENT MINISTRY)


SIGNATURE

CHARLES T. SUNKULI
MANAGING DIRECTOR


SIGNATURE

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30TH JUNE 2012

	Notes	2012	2011
INCOME		KSH	KSH
Government Grants – Recurrent	13 (a)	45,512,471	48,012,468
Development	(b)	106,507,546	165,406,694
COMIFORM Grant	(c)	4,833,600	-
Other income – A-I-A	(d)	4,873,099	4,117,978
Disposal income	(e)	<u>82,055</u>	<u>40,000</u>
Total Income (Y)		<u>161,808,771</u>	<u>217,577,140</u>
EXPENDITURE			
Staff costs	14 (a)	50,915,559	42,753,589
Administrative	(b)	12,361,728	7,598,721
Board expenses	(c)	12,215,994	9,185,831
Development cost	(d)	<u>115,434,733</u>	<u>135,838,718</u>
Total Expenditure (E)		<u>190,928,014</u>	<u>195,376,859</u>
SURPLUS/DEFICIT (Y-E)		<u>(29,119,243)</u>	<u>22,200,281</u>

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH JUNE 2012

	2012	2011
	KSH	KSH
Cash Flow from Operating Activities	(29,119,243)	22,200,281
Adjusted For:		
KYEP Refund	11,146,000	0
Depreciation	6,216,167	5,818,788
Proceeds from Disposal	<u>(82,055)</u>	<u>(40,000)</u>
	(11,839,131)	27,979,069
<u>Changes in Working Capital</u>		
Decreased/increase in trade & other receivable	(496,034.00)	(682,135)
Decrease/increase in inventory	(4,156,413.00)	1,029,911
Increase/decrease in payment	(183,867.00)	(2,801,526)
Increase/decrease in trade and other payables	(2,677,728.00)	14,589,570
	(1,790,852.00)	12,135,820
<u>Cash Flow from Investing Activities</u>		
Acquisition of assets	(12,630,116.00)	(22,200,280)
Proceeds from disposal	82,055.00	40,000
Net Cash from Investing Activities	(12,548,061.00)	(22,160,280)
Net Increase in Cash & Cash Equivalent	(26,008,846.00)	17,954,609
Cash and Cash Equivalent at Beginning of Period	<u>34,137,098.00</u>	<u>16,182,489</u>
Cash & Cash Equivalent at the End of Period	<u>8,128,252.00</u>	<u>34,137,098</u>

STATEMENT OF CHANGES IN ACCUMULATED FUND FOR THE YEAR ENDED 30TH JUNE 2012

	Revaluation Surplus KSH	Accumulated Dev. Fund KSH	Accumulated Deficit KSH	Capital Reserve KSH	Total KSH
As at July 2010	15,235,000	88,566,133	(52,805,604)	4,122,300	55,117,828
Asset valuation	755,300				755,300
At 30 th June 2011					
Surplus/deficit for the year		22,200,280			22,200,280
	15,990,300	110,766,413	(52,805,604)	4,122,300	78,073,409
At 30 th June 2011	15,990,300	110,766,413	(52,805,604)	4,122,300	78,073,409
Asset Valuation	7,442,671				7,442,671
At 30 th June 2012					
Surplus/Deficit for the Year		8,576,096	(29,119,243)		(20,543,147)
	<u>23,432,971</u>	<u>119,342,509</u>	<u>(81,924,243)</u>	<u>4,122,300</u>	<u>(64, 972,933)</u>

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 A 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%
Building, Permanent Non residential	2%
Building Semi Permanent Non-residential	12.5%
Building Permanent Residential	12%
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 duration of lease of the land under tea bushes in line with IAS no 41

Livestock is 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. The 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 statements are in the same currency.

2. PROPERTY, PLANT AND EQUIPMENT

FIXED ASSETS MOVEMENT SCHEDULE FOR THE PERIOD ENDED 30TH JUNE 2012

	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	7,197,500	20,676,260	9,231,258.00	10,994,310.00	14,260,673.00	270,952.00	6,128,549.00	1,176,395.00	69,935,897.00
Cost (1)									
Loss On Revaluation									
Addition	0.00	5,250,000	2,341,121.00	479,770.00	2,252,050.00		2,307,175.00		12,630,116.00
2011/2012									
Disposal		(3,132,480)	(441,770.00)						(3,574,250.00)
T. Assets At	7,197,500	22,793,780	11,130,609.00	11,474,080.00	16,512,723.00	270,952.00	8,435,724.00	1,176,395.00	78,991,763.00
30/6/2012									
Depreciation	0.00	10,249,112	5,007,443.00	2,648,457.00	9,160,139.00	53,469.00	3,751,784.00	1,141,049.00	32,011,453.00
B/F									
Dep on disposal		(783,120.00)	(52,026.00)						(835,146.00)
Deprec. For The Year	0.00	2,940,387.00	758,892.50	176,512.46	919,073.00	4,349.66	1,405,182.00	11,770.22	6,216,166.84
Total	0.00	12,406,379.00	5,714,309.50	2,824,969.46	10,079,212.00	57,818.66	5,156,966	1,152,819.22	37,392,473.84
Depreciation (2)									
N.B.V	7,197,500.00	10,387,401.00	5,416,299.50	8,649,110.54	6,433,511.00	213,133.34	3,278,758.00	23,575.78	41,599,289.16
2011/2012									
N.B.V	7,197,500.00	10,427,148.00	4,223,815.00	8,345,853.00	5,100,534.00	217,483.00	2,376,765.00	35,346.00	37,924,444.00
2010/2011									

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 and 70 acres from individual famers at Shankoe for a period of 15 years and 33 years respectively. 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.

	2012	2011
	Ksh	Ksh
Keyian Tea Bushes	14,935,000	14,935,000
Shankoe Tea Bushes	7,588,671	0
Total (A)	<u>22,523,671</u>	<u>14,935,000</u>

b. LIVESTOCK

Dairy Cows	909,300	1,055,300
Total = (a+ b)	<u>23,432,971</u>	<u>15,990,300</u>

4. STOCK AND INVENTORIES

The stock is valued at the lower of cost or net realizable value.

	2012	2011
	KSH	KSH
Tree Seedlings	11,405	115,125
Tea Seedling	5,707,403	1,061,952
Stores & Inventory	<u>212,019</u>	<u>597,337</u>
TOTAL	<u>5,930,827</u>	<u>1,774,414</u>

6. TRADE & OTHER RECEIVABLES

Trade and other receivables figures at the close of the period under review stands at ksh. 3, 875,300.00 detailed below:

	2012	2011
	KSH	KSH
Imprest Outstanding	133,500	115,310
Salary Advance	800	51,556
Ereto Builders	1,000,000	262,000
Consky Engineering	262,000	262,000
Hortipro Ltd	0	0
Toyota East Africa Limited	<u>2,479,000</u>	<u>0</u>
TOTAL	<u>3,875,300</u>	<u>3,379,266</u>

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

The prepayments as at the close of the period under review stands at ksh. 2,650,659.50 As follows

	2012	2011
	KSH	KSH
Power deposit	38,000	38,000
CIC insurance	260,410	158,723
Tea research foundation	727,750	995,000
Rent Prepayment	360,000	0
		0
Lease hold land	1,070,118	1,542,546
Total Kenya	182,708	100,256
Copy cat limited	<u>11,673</u>	<u>0</u>
Total	<u>2,650,660</u>	<u>2,834,526</u>

7. CASH AND CASH EQUIVALENTS

	KSH	KSH
Cash in hand	0.00	15,712.00
Farm ac no. 01003041548102 NBK Narok	438,055.70	393,586.60
Dev. a/c no01003041548101 NBK Narok	2,742,676.50	2,351,449.90
Dev.a a/c no01003041548105 NBK Nakuru	1,510.00	(500.00)
ESP a/c no01003041548104	23,938.75	15,085,386.74
COMIFORM a/c no01003042125600	4,824,668.40	85,778.35
Kilgoris co-op a/c 01141018229500	91,961.65	296,351.50
Kilgoris co-op a/c 01141018229501	4,440.95	722,100
Loitokitok kcb a/c 1132205514	200.00	0.00
Olkalau co-op a/c 01141018229503	500.00	0.00
Kajiado co-op a/c 01141018229502	300.00	0.00
TOTAL	<u>8,128,251.95</u>	<u>18,950,134.95</u>

B. OVERDRAWN CASH BOOK**Balances**

Rec. a/c no. 01003042548100-NBK	(612,282.45)	554,650.05
Narok		
KYEP a/c 01003041548103 – NBK Narok	(900.00)	14,632,313.00
Total	<u>(613,182.45)</u>	<u>15,186,963.05</u>

Notes to the financial statements continued....**8. (A) CAPITAL RESERVE (LAND)**

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

	2012	2011
	KSH	KSH
Land	4,097,500	4,097,500
(b)CAPITAL RESERVE (FURNITURE)		
Furniture	24,800	24,800
Total (a+b)	<u>4,122,300</u>	<u>4,122,300</u>

9. ACCUMULATED DEVELOPMENT FUND

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

	2012	2011
	KSH	KSH
Development fund	119,342, 509	110,766,413

10. ACCUMULATED DEFICIT

This is the accumulated excess of expenditure over income since the inception of the authorities to 30th June 2012

	2012	2011
	Ksh	ksh
	(81,924,847)	(52,805,604)

11. REVALUATION RESERVE

The value of tea bushes at the Authority demonstration farm at Keyian and Shankoe stands at ksh. **22,532,971** and livestock at HQs is **ksh 909,300**

	2012	2011
	Ksh	ksh
Assets valuation	22,523,671	14,935,000
Livestock	<u>909, 300</u>	<u>1,055,300</u>
Total amount	<u>23,432,971</u>	<u>15,990,300</u>

Notes to the financial statement continue....

12. TRADE AND OTHER PAYABLES

The amount of creditors was ksh **20,031,183** at the close of business on 30th June 2012 Most of the Creditors relate to commitments on ongoing projects.

2012	2011
Ksh	ksh
<u>20,031,183</u>	<u>17,966,638</u>

13. GOVERNMENT GRANTS

	2012	2011
	Ksh	ksh
(A) Recurrent	<u>45,512,471</u>	<u>48,012,468</u>
(B) DEVELOPMENT GRANTS		
Development	106,507,546	93,131,694
Economic stimulus program me	0	58,000,000
KYEP	0	14,275,000
Total	<u>106,507,546</u>	<u>165,406,694</u>
(C) COMIFORM GRANT	<u>4,833,600</u>	<u>0</u>
(D) OTHER INCOME		
A-I-A	<u>4,873,099</u>	<u>4,117,978</u>
(E) Income from disposal of motor vehicle/cycle		
	<u>82,055</u>	<u>40,000</u>

Notes to the financial statements continued...**14 (A) STAFF COSTS**

	2012	2011
	KSH	KSH
Basic Salary	22,742,900	22,983,528
Contractual Salaries	10,086,396	5,891,846
Casual Labor	283,150	613,124
House Allowance	5,692,200	5,246,300
Medical Allowance	1,362,400	1,248,500
Acting Allowance	173,675	499,031
Refund of Medical Expenses	60,650	12,400
Leave Allowance	464,000	432,000
Other Allowance	720,000	1,231,806
NSSF Employer Contribution	244,400	375,400
Pension Employer Contribution	4,609,630	3,167,849
Gratuity	3,302,658	335,705
Telephone Allowance	1,173,500	716,100
TOTAL	<u>50,915,559</u>	<u>42,753,589</u>

(B) ADMINISTRATIVE COSTS

Electricity	367,080	272,552
Water & Sewage Services	29,040	38,765
Telephone & Fax Expenses	48,400	0
Courier & Postal Services	143,124	68,638
Subscriptions to Newspaper	68,000	38,205
Travel Accommodation and Tuition Fee	0	87,436
Group Personal Insurance	1,541,516	0
Building Insurance	25,978	0
Insurance Motor Vehicle	658,215	0
Insurance workmen compensation	0	0
General office supplies	0	79,220
Purchases of uniforms	0	0
Funeral expenses	0	0
Fuel and lubrication	2,735,347	20,100
Contracted professional service	0	32,931
Provision for audit fee	280,720	280,720
Maintenance of building & furniture	0	28,000
Maintenance of office furniture and equipment	0	35,680
Bank charges	94,901	121,085
Accommodation allowances	118,440	421,850
Supplies fro production	0	93,111
Travel cost	34,800	161,640
Depreciation for the year	6,216,167	5,818,788
	<u>12,361,728</u>	<u>7,598,712</u>
 Board expenses	 <u>12,215,994</u>	 <u>9,185,831</u>

(C) DEVELOPMENT COSTS

Project pre-feasibility studies and surveys	684,537	23,600,927
Integrated tea and conservation program me	12,130,636	9,863,048
Integrated agriculture & livestock development Program me	4,898,717	8,059,235
Integrated water project	7,378,495	0
Greater Mara tourism promotion and development	772,397	3,798,056
Catchment conservation	5,631,249	8,959,376
Concept papers, Proposals, performance contract	2,716,940	3,366,260
Regional master plan	7,665,643	1,780,814
Monitoring and Evaluation	1,951,905	3,710,876
Institutional Development	41,326,165	13,482,143
Basin coordination and development	5,058,507	2,545,876
HIV/AIDS management	69,450	195,300
Kazi kwa vijana	0	11,514,726
ISO certificate	432,100	1,093,370
IT automation	3,016,649	2,075,469
Competency Development	3,664,852	4,731,158
COMIFORM expenses	83,080	0
KYEP expenses	3,477,670	44,300
ESP expenses	<u>14,475,741</u>	<u>35,982,784</u>
TOTAL	<u>115,434,733</u>	<u>135,838,718</u>



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