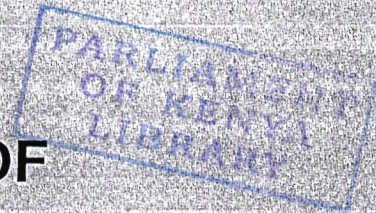


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



**REPORT OF  
THE  
AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
KENYA NATIONAL HIGHWAYS  
AUTHORITY FOR THE YEAR  
ENDED 30 JUNE 2012**





**Kenya National Highways Authority**

Quality Highways, Better Connections

# **KENYA NATIONAL HIGHWAYS AUTHORITY**

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## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012**

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**CORPORATE INFORMATION**

**1 Incorporation**

Kenya National Highways Authority (KeNHA) is a statutory body established by the Kenya Roads Act, 2007.

**2 Authority's mandate**

In accordance with Kenya Roads Act, 2007, KeNHA is responsible for the Management, Development, Rehabilitation and Maintenance of Trunk and Primary classified road network comprising classes A, B and C roads.

**3 Registered Office: Blue Shield Towers**

Hospital Road, Upper Hill  
P.O. Box 49712-00100  
**NAIROBI**

**4 Regional Offices:**

The Authority has ten (10) Regional Offices distributed across the country in the following towns:-

- |                                |                                |
|--------------------------------|--------------------------------|
| 1. Coast-.....Mombasa          | 6. Upper Eastern - .....Isiolo |
| 2. Central -.....Nyeri         | 7. North Rift-.....Eldoret     |
| 3. Nyanza-.....Kisumu          | 8. Lower Eastern - Machakos    |
| 4. Western -.....Kakamega      | 9. South Rift -.....Nakuru     |
| 5. North Eastern -.....Garissa | 10. Nairobi -.....Nairobi      |

**5 Bankers: Kenya Commercial Bank Limited**

Moi Avenue Branch  
P.O Box 30081-00100  
**NAIROBI**

**Co-operative Bank of Kenya Limited**

Upper Hill Branch  
P.O Box 30415-00100  
**NAIROBI**

**National Bank of Kenya Limited**

Hill Branch  
P.O. Box 45219 - 00100  
**NAIROBI**

**NIC Bank Limited**

NIC House (Masaba Road) Branch  
P.O Box 44599-00100  
**NAIROBI**



**Equity Bank**  
Equity Centre Branch  
P.O Box 75104-00200  
**NAIROBI**

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

**7 Vision**

*“A leading highways Authority committed to quality, safe and adequate national trunk roads”*

**8 Mission**

*“To construct and manage national trunk roads that enhances socio-economic growth and prosperity.”*

**9 Core values**

The Authority is guided by the following Core values and Competences:

- 1. Quality Service*
- 2. Good Corporate Governance*
- 3. Professionalism*
- 4. Teamwork and Partnerships*
- 5. Equality and Fairness*
- 6. Innovativeness*
- 7. Environmental stewardship*

**10 Funding**

The Authority is funded by the Government of Kenya through Road Maintenance Levy Funds, Exchequer Funds and proceeds from Loans and Grants from Development partners. The Authority also generates other revenues through interest from bank deposits, sale of documents and fees from way leaves.



**MEMBERS OF KENYA NATIONAL HIGHWAYS AUTHORITY BOARD**

The following members served during the year;

- i Mrs. Hannah W. Muriithi - Chairperson
- ii Mr. Gilbert K. Langat
- ii Hon. Eng. Joshua N. Toro
- iv Mr. Kepha Oyaro
- v Mr. Julius Kibiti M’Ndegwa
- vi Mrs. Bibiana A. R. Omalla
- vii PS Ministry of Roads (Alternate: Eng. P.C. Kilimo)
- viii PS Ministry of Transport (Alternate: Eng. Michael Muchiri)
- ix PS Ministry of Finance (Alternate: Mr. Humphrey Muhu)
- x Eng. M O. Kidenda, MBS, HSC - Director General/Secretary

**SENIOR MANAGEMENT OF KENYA NATIONAL HIGHWAYS AUTHORITY**

The following were members of the senior management team during the year.

- Director General -Eng. M. O. Kidenda, MBS, HSC
- General Manager (Planning & Environment) - Eng. Samuel O. Omer
- General Manager (Maintenance) -Eng. Samuel O. Ogege
- General Manager (Design & Construction) -Eng. Linus K. Tonui
- General Manager (Special Projects) - Eng. Stephen M. Ngare
- General Manager (Finance) -Mr. James Bowen
- Head of Internal Audit -Mr. William W. Masita
- Head of Legal & Corporate Affairs -Ms. Norah Odingo-Kajwang’
- Head of Human Resource & Administration -Mr. Thomas Ngira
- Head of Procurement -Mr. Felix Koske
- Head of Quality Assurance -Eng. Stanley Mwawasi
- Head of Information Communication Technology -Mr. Charles Githinji

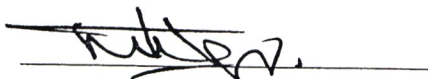


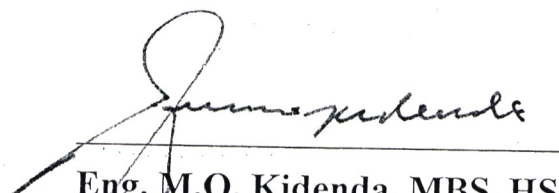
**STATEMENT OF THE BOARD'S RESPONSIBILITIES**

The Kenya Roads Act 2007 requires the Authority to prepare Financial Statements of each financial year which give a true and fair view of the state of affairs of the Authority as at the end of the financial year and of the Authority's Income and Expenditure statement for the period. It also requires the Authority to keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Authority and to ensure that the Financial Statements comply with the enabling Act. They are also responsible for safeguarding the assets of the Authority and putting in place adequate measures to mitigate risk.

The Board accepts responsibility for the 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 and the requirements of the Kenya Roads Act.2007. The Board is of the opinion that the Financial Statements give a true and fair view of the state of affairs of the Authority. The Board of the Authority accepts responsibility for the maintenance of accounting records which may be relied upon in preparation of the Financial Statements, as well as adequate systems of internal controls.

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

  
**Hannah W. Muriithi (Mrs.)**  
**CHAIRPERSON**

  
**Eng. M.O. Kidenda, MBS, HSC**  
**SECRETARY**



REPUBLIC OF KENYA

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Fax: +254-20-311482  
E-Mail: [cag@kenao.go.ke](mailto:cag@kenao.go.ke)  
Website: [www.kenao.go.ke](http://www.kenao.go.ke)

P.O. Box 30084-00100  
NAIROBI



## KENYA NATIONAL AUDIT OFFICE

### REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL HIGHWAYS AUTHORITY FOR THE YEAR ENDED 30 JUNE 2012

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Kenya National Highways Authority set out on pages 6 to 23, which comprise the statement of financial position as at 30 June 2012, and the statement of comprehensive income, statement of changes in reserves 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 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 independent opinion on these financial statements based on the audit and report in accordance with the provisions 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 judgement, 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 qualified audit opinion.

### **Basis for Qualified Opinion**

#### **Property, Plant and Equipment**

(i) Note 2 to the financial statements, discloses that all investments on road constructions and rehabilitations have been captured under work-in-progress awaiting formalisation of capitalization policy of road assets. However, included in the work-in-progress amount of Kshs.87.7 billion as at 30 June 2012 are roads which have been completed and handed over to the Authority by contractors. Besides, note 1(g) to the financial statements, discloses that the assets and liabilities vesting process by Ministry of Roads to the Authority has been completed. However, the vested assets mainly roads have not been valued and incorporated in the financial statements. Management has not explained why the roads have not been capitalized and depreciated over the estimated useful life of the roads in line with the requirements of International Accounting Standards No. 16. In consequence, the surplus for the year ended 30 June 2012 of Kshs.1,391,219,850 is overstated by undetermined amount of depreciation.

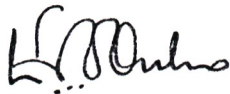
(ii) Note 2 to the financial statements discloses that, work-in-progress (others) balance of Kshs.26,874,804 as at 30 June 2012, includes Kshs.16,015,322 incurred on the construction of a regional office in Lower Eastern Province. However, the value of the land on which the construction is being undertaken has not been included in the financial statements.



In the foregoing circumstances, it has not been possible to confirm that the property, plant and equipment balance of Kshs.87,929,565,573 as at 30 June 2012 is fairly stated.

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, 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 Kenya Roads Act, 2007.



**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**19 June 2013**

# KENYA NATIONAL HIGHWAYS AUTHORITY

## STATEMENT OF FINANCIAL POSITION AS AT 30<sup>TH</sup> JUNE, 2012

ASSETS	<i>Note</i>	<u>2012</u> <i>KShs.</i>	<u>2011</u> <i>KShs.</i>
<b>Non-Current Assets</b>			
Property, Plant & Equipment	2	87,929,565,573	46,637,606,256
Intangible Assets	3	29,596,217	14,831,102
<b>Total Non-Current Assets</b>		<b>87,959,161,790</b>	<b>46,652,437,358</b>
<b>Current Assets</b>			
Inventories	4	4,195,345	4,662,748
Trade & Other Receivables	5	6,046,537,334	7,627,645,000
Cash & Cash Equivalents	6	4,666,103,698	2,081,625,913
<b>Total Current Assets</b>		<b>10,716,836,377</b>	<b>9,713,933,661</b>
<b>Current Liabilities</b>			
Trade Payables & Accruals	7	11,928,550,431	7,398,351,358
<b>Total Current Liabilities</b>		<b>11,928,550,431</b>	<b>7,398,351,358</b>
<b>Net Working Capital</b>		<b>(1,211,714,054)</b>	<b>2,315,582,303</b>
<b>TOTAL NET ASSETS</b>		<b>86,747,447,736</b>	<b>48,968,019,661</b>
<b>RESERVES</b>			
GoK Development Grants	8	85,069,553,865	48,681,345,640
Retained Surplus		1,677,893,871	286,674,021
<b>TOTAL RESERVES</b>		<b>86,747,447,736</b>	<b>48,968,019,661</b>

The financial statements on pages 6 to 9 were approved by the Board of Directors to issue for statutory audit on the 27<sup>th</sup> day of September, 2012, and signed on its behalf by;



Hannah W. Muriithi (Mrs.)  
CHAIRPERSON



Eng. M.O. Kidenda, MBS, HSC  
SECRETARY



# KENYA NATIONAL HIGHWAYS AUTHORITY

## STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2012

	<i>Note</i>	<i>2012</i> <u><i>KShs.</i></u>	<i>2011</i> <u><i>KShs.</i></u>
<b>INCOME</b>			
Exchequer Funds	9	1,040,641,792	234,115,080
Fuel Levy Fund & Transit Tolls	10	9,811,000,000	9,381,290,724
Other Income	11	388,003,838	131,372,919
<b>Total Revenue</b>		<b>11,239,645,630</b>	<b>9,746,778,723</b>
<b>EXPENDITURE</b>			
Board Expenses	12	44,424,136	38,101,087
Staff Expenses	13	679,681,644	497,480,852
Administration Expenses	14	1,424,946,720	346,215,226
Road Maintenance Expenses	15	7,699,373,280	9,315,579,107
<b>Total Expenditure</b>		<b>9,848,425,780</b>	<b>10,197,376,272</b>
<b>SURPLUS/ (DEFICIT)</b>		<b>1,391,219,850</b>	<b>(450,597,549)</b>

KENYA NATIONAL HIGHWAYS AUTHORITY

STATEMENT OF CHANGES IN RESERVES FOR YEAR ENDED 30<sup>TH</sup> JUNE, 2012

	Retained Surplus <i>KShs.</i>	Government Grants <i>KShs.</i>	Total Reserves <i>KShs.</i>
As at 1st July, 2010	737,271,570	10,537,884,782	11,275,156,352
Government Grants	-	38,143,460,858	38,143,460,858
Deficit for the year	(450,597,549)	-	(450,597,549)
As at 30 <sup>th</sup> June, 2011	<u>286,674,021</u>	<u>48,681,345,640</u>	<u>48,968,019,661</u>
As at 1st July, 2011	286,674,021	48,681,345,640	48,968,019,661
Government Grants	-	36,388,208,225	36,388,208,225
Surplus for the year	1,391,219,850	-	1,391,219,850
As at 30 <sup>th</sup> June, 2012	<u>1,677,893,871</u>	<u>85,069,553,865</u>	<u>86,747,447,736</u>



**KENYA NATIONAL HIGHWAYS AUTHORITY**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2012**

	<i>2012</i> <u>KShs.</u>	<i>2011</i> <u>KShs.</u>
<b>OPERATING ACTIVITIES</b>		
Surplus/(Deficit) generated from operating activities .....	1,391,219,850	(450,597,549)
<i>Adjustments:-</i>		
Interest Received.....	(350,354,738)	(109,947,642)
Depreciation.....	67,249,994	49,199,755
<b>Operating income before working capital changes</b>	<b>1,108,115,105</b>	<b>(511,345,436)</b>
<b>Movements in Working Capital</b>		
Decrease/(Increase) in Debtors.		
Prepayments & Deposits.....	1,581,107,665	(6,869,140,631)
Decrease /(Increase) in Inventories.....	467,404	4,483,755
Increase in Trade & Other Payables.....	4,530,199,072	289,818,311
<b>Net Change in working Capital</b>	<b>6,111,774,141</b>	<b>(6,574,838,565)</b>
<b>Net Cash (used by)/from operating activities</b>	<b>7,219,889,247</b>	<b>(7,086,184,001)</b>
<b>INVESTING ACTIVITIES</b>		
Work In Progress.....	(41,269,267,556)	(31,242,304,960)
Purchase of other Non-Current Assets.....	(104,706,869)	(149,544,698)
Interest Income	350,354,738	109,947,642
<b>Net Cash used in Investing activities</b>	<b>(41,023,619,687)</b>	<b>(31,281,902,016)</b>
<b>FINANCING ACTIVITIES</b>		
GoK Capital Grants.....	36,388,208,225	38,143,460,858
<b>Net Cash From Financing Activities</b>	<b>36,388,208,225</b>	<b>38,143,460,858</b>
<b>Net (Decrease) / Increase in Cash and Cash Equivalents</b>	<b>2,584,477,785</b>	<b>(224,625,159)</b>
<i>Cash and Cash Equivalents at the beginning of the year .....</i>	<i>2,081,625,913</i>	<i>2,306,251,072</i>
<b>Cash and Cash Equivalents at the end of the year.....</b>	<b>4,666,103,698</b>	<b>2,081,625,913</b>

**NOTES TO THE ACCOUNTS**

**1. Accounting Policies**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied, unless otherwise stated.

**a) Basis of Preparation**

The Financial Statements have been prepared in accordance with the International Financial Reporting Standards (IFRS), which are standards and interpretations adopted by the International Accounting Standards Board (IASB). The statements have been prepared on the historical cost basis of accounting and the relevant disclosure requirements have been complied with. The presentation of these financial statements is as per IAS 1.

**b) Revenue Recognition**

Revenue is recognized when funds are received and represent the amount of Funds received from the Road Maintenance Levy Fund and Government Recurrent Grants. These grants which are of revenue nature have been recognized under the income approach by crediting them in the Statement of Comprehensive Income as provided in IAS 20. The Authority also generates internal incomes which have also been credited in the Statement of Comprehensive Income. All the funding/ Incomes received during the period have been included in the accounts. Funds duly expected but not received at the close of the period have been treated as receivables and appropriate disclosures made. Treatment of revenues is in accordance with IAS 18.

**Government Grants**

The Authority also received Government grants to finance development



expenditure. These grants have been recognized under the capital approach due to their capital nature and dealt with in the Statement of Financial Position as provided for in IAS 20. Outstanding Government Grants from the Exchequer as at the close of the period whose inflow is beyond doubt has been treated as a receivable and credited in the Government Grants Account and appropriate disclosures made.

### **c) Expenses**

These were mainly development projects' administration costs, Road Maintenance Works and Administrative and Operational expenses comprising of Board Expenses, Personnel costs, establishment and office running expenses. The expenses are matched with the revenue arising from the same period.

Development expenditures paid to contractors and those paid directly by donors to contractors have been factored in the Work- In- Progress.

### **d) Foreign Currencies**

Assets and Liabilities denominated in foreign currencies have been translated at rates ruling approximating the mean rates of exchange ruling at the Balance Sheet date. Transactions in foreign currencies during the year are converted into the functional currency using the prevailing exchange rates ruling at the dates of transactions.

### **e) Cash and Cash Equivalents**

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash in hand and short term deposits held with financial institutions.

### **f) Retirement Benefits/ Gratuity obligations**

Since an appropriate pension scheme is yet to be established an accrual has been made for all staff engaged and working full time at the KeNHA offices.

## **KENYA NATIONAL HIGHWAYS AUTHORITY**

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This includes staff on short term contracts and those directly recruited outside the Central Government. Pension for seconded staff is remitted to the Government Pension Scheme in arrears on monthly basis.

### **g) Property, Plant and Equipment**

Asset vesting process by the Ministry of Roads to the newly created Authorities has now been completed. However, financial values for vested assets and liabilities have not been provided. Fair values of some assets previously donated new by the parent ministry had been obtained from reputable outlets which deal in similar items. These assets have been recorded at their book values and also recognized as Government grants.

Appropriate valuation will be undertaken for the other vested assets and properly record them in the books of accounts and in appropriate registers.

The treatment of property, plant and equipment is in accordance with IAS16.

### **h) Depreciation Policy**

Depreciation is calculated on straight line basis at annual rates estimated to write off the cost of the Asset over expected useful lives.

The annual depreciation rates in use are:-

i. Computer Equipment & Accessories	33.3%
ii. ICT Infrastructure and Telephony	33.3%
iii. Motor Vehicles	25%
iv. Office Equipment and Furniture	12.5%.
v. Office Partitioning and fixtures	25% (based on the remaining life of lease)
vi. Plant & Machinery	10%

The Authority took possession of the leased office block and undertook partitioning works when the operation lease had a remaining life span of 4 years. Depreciation period for office partitions and related fixtures has therefore been prudently set at 4 years so that the cost of partitions and fixtures will be charged to the statement of Comprehensive Income within the original lease period.

Depreciation rates for Road Assets are yet to be determined.

**i) Inventory**

Inventories are stated at the lower of cost and net realisable value. Cost is calculated on the first in first out basis and includes the direct purchase cost, insurance, freight and other incidental costs. Treatment of inventories is as per IAS 2.

**j) Contingent Liabilities**

It is estimated that the Authority has contingent liabilities amounting to approximately KShs. 2.5 billion arising from land compensation claims, contractors' claims resulting from foreign exchange fluctuations, interest on delayed payments charged by contractors and other court awards. The exact amount will however be established on occurrence of the events.

**k) Reporting Currency**

These Accounts are presented in Kenya Shillings (KShs.) which is the Authority's functional currency.

**l) Comparatives**

The figures for the previous year have been aligned, where necessary to conform to changes in presentation for the current year. Comparative columns have been provided for the financial years 2011/2012 and 2010/2011 respectively

**2. Property, Plant and Equipment: KShs. 87,929,565,573**

All investments made by the Authority to facilitate roads construction/ rehabilitation works which includes payment to road contractors, consultants and land compensations for affected roads have been captured under Work - In-Progress. A policy on capitalization of road assets is being developed through consultations with other stakeholders.



KENYA NATIONAL HIGHWAYS AUTHORITY

NOTES (CONTINUED)

Property, Plant and Equipment

Year ended 30 June 2012	Work In Progress	Road Assets	Office Equipment	Office Partitions & Fixtures	Computer Equipment & Access.	ICT Instructur e & Telephony	Furniture & Fittings	Motor Vehicles	Work In Progress (Others)	Total
<i>Rate</i>	-		12.50%	25%,16.7%	33.3%	33.3%	12.5%	25%		-
<i>Cost</i>	KShs.	KShs.	KShs.	KShs.	KShs.	KShs.	KShs.	KShs.	KShs.	KShs.
<i>As At 01.07.2011</i>	46,450,210,161		23,973,999	32,259,526	44,198,329	5,571,017	28,446,285	112,301,334	-	46,696,960,650
<i>Adjustment</i>										
<i>Additions</i>	41,269,267,556		3,745,278	15,939,252	24,475,441	6,699,256	12,096,844	237,573	26,874,804	41,359,336,004
<i>Disposals</i>			(126,695)							(126,695)
<i>As At 30.06.2012</i>	87,719,477,717		27,592,583	48,198,778	68,673,770	12,270,273	40,543,129	112,538,907	26,874,804	88,056,169,960
<i>Depreciation</i>										
<i>As At 01.07.2011</i>			3,631,691	10,045,499	16,035,582	1,136,496	4,093,664	24,411,460	-	59,354,392
<i>Period Charge</i>			3,253,719	9,430,462	18,937,097	3,468,809	4,083,068	28,123,456	-	67,296,611
<i>Write off</i>										
<i>Disposal</i>			(46,617)							(46,617)
<i>As At 30.06.2012</i>	-		6,838,793	19,475,961	34,972,679	4,605,305	8,176,732	52,534,916	-	126,604,386
<i>Net Book Value as At 30.06.2012</i>	87,719,477,717		20,753,789	28,722,817	33,701,091	7,664,968	32,366,397	60,003,991	26,874,804	87,929,565,573

KENYA NATIONAL HIGHWAYS AUTHORITY

NOTES (CONTINUED)

Property, Plant and Equipment

Year ended 30 June 2011	Work In Progress - Road Assets	Office Equipment	Office Partitions & Fixtures	Computer Equipment & Access	ICT Infrastructure & Telephony	Furniture & Fittings	Motor Vehicles	Total
<i>Rate</i>	-	12.50%	25%,16.7%	33.3%	33.3%	12.5%	25%	-
<i>Cost</i>	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs
<i>As At 01.07.2010</i>	15,207,905,201	14,412,016	31,565,310	17,101,817	-	18,792,840	30,164,910	15,319,942,093
<i>Adjustment</i>	-	-	-	-	-	-	-	-
<i>Additions</i>	31,242,304,960	9,561,983	694,216	27,096,512	5,571,017	9,653,445	82,136,424	31,377,018,557
<i>Disposals</i>	-	-	-	-	-	-	-	-
<i>As At 30.06.2011</i>	46,450,210,161	23,973,999	32,259,526	44,198,329	5,571,017	28,446,285	112,301,334	46,696,960,650
<b>Depreciation</b>								
<i>As At 01.07.2010</i>	-	1,057,078	2,292,381	3,095,004	-	973,941	2,736,234	3,710,175
<i>Period Charge</i>	-	2,574,613	7,753,118	12,940,578	1,136,496	3,119,724	21,675,226	49,199,755
<i>Write off</i>	-	-	-	-	-	-	-	-
<i>Disposal</i>	-	-	-	-	-	-	-	-
<i>As At 30.06.2011</i>	-	3,631,691	10,045,499	16,035,582	1,136,496	4,093,665	24,411,460	59,354,393
<i>Net Book Value as At 30.06.2011</i>	46,450,210,161	20,342,307	22,214,027	28,162,747	4,434,521	24,352,620	87,889,874	46,637,606,256

## KENYA NATIONAL HIGHWAYS AUTHORITY

### NOTES (CONTINUED)

<sup>1</sup> Work in Progress - Road Works of **KShs. 41,269,267,556** (2011: 31,242,304,960)

comprises of; The breakdown is attached as per the attached **appendix I**

Payments within KeNHA	2012 <u>KShs.</u>	2011 <u>KShs.</u>
• NCTIP.....	3,030,667,871	2,644,961,500
• EATTFP.....	9,912,523	20,076,160
• Nairobi - Thika Highway Development Project .....	7,119,301,505	4,865,692,518
• Other GoK Development projects.....	<u>10,939,737,369</u>	<u>11,456,241,805</u>
<b>Total expenditure including pending bills</b>	<b><u>21,099,619,268</u></b>	<b><u>18,986,971,983</u></b>
<b>Foreign Direct Payments</b>		
• Northern Corridor Transport Improvement Project.	5,427,895,389	1,671,884,062
• Nairobi -Thika Highway Development Project.....	7,610,925,952	6,122,233,554
• Southern bypass .....	4,385,947,411	-
• EATTFP.....	52,821,057	-
• Other GoK Development projects.....	<u>2,692,058,479</u>	<u>4,461,215,361</u>
<b>Total Foreign Direct Payments</b>	<b><u>20,169,648,288</u></b>	<b><u>12,255,332,977</u></b>
<b>Grand total</b>	<b><u>41,269,267,556</u></b>	<b><u>31,242,304,960</u></b>

### Other Work in Progress amounting to Kshs.26,874,804

Cost	2012 <u>KShs.</u>	2011 <u>KShs.</u>
• Plant and Machinery .....	10,859,482	-
• Buildings .....	<u>16,015,322</u>	-
<b>Total</b>	<b><u>26,874,804</u></b>	<b><u>-</u></b>

These relates to interim payments on Marikani multideck weigh bridge and the office block in Lower Eastern. These have not been depreciated as user inspection and acceptance report had not been received by close of the year.

### 3. Intangible Assets- KShs. 29,596,217

Cost	2012 <u>KShs.</u>	2011 <u>KShs.</u>
• At start of the year .....	14,831,102	-
• Additions .....	<u>14,765,115</u>	<u>14,831,102</u>
<b>At close of the year</b>	<b><u>29,596,217</u></b>	<b><u>14,831,102</u></b>



## KENYA NATIONAL HIGHWAYS AUTHORITY

### NOTES (CONTINUED)

Intangible assets relate to costs incurred towards purchase of computer applications software and the implementation of Sage Pastel Evolution accounting software.

#### 4. Inventories – KShs.4,195,345

	2012	2011
	<u>KShs.</u>	<u>KShs.</u>
• Stationeries & Consumables .....	3,328,192	3,647,572
• Fuel.....	732,471	733,576
• Motor Vehicle Tyres.....	23,682	-
• Road maintenance materials.....	<u>111,000</u>	<u>281,600</u>
	<u>4,195,345</u>	<u>4,662,748</u>

#### 5. Debtors, Prepayments & Deposits – KShs. 6,046,537,334

	2012	2011
	<u>KShs.</u>	<u>KShs.</u>
• Bank Guarantees & Deposits .....	7,065,300	6,487,800
• Travel Imprest .....	15,541,209	11,005,161
• Debtors & Prepayments .....	4,951,499	18,757,244
• Interest receivable on call deposits .....	25,399,057	-
• Outstanding Advance Payments <sup>2</sup> .....	3,788,586,295	2,873,600,192
• Receivable from KeRRA.....	228,915	-
• Receivable From MoR .....	-	854,999,367
• Receivable From KRB.....	2,204,765,059	3,862,795,236
	<u>6,046,537,334</u>	<u>7,627,645,000</u>

<sup>2</sup> Outstanding Advance Payments made to road contractors amounting to KShs. 3,788,586,295 is listed below,

	2012	2011
	<u>KShs.</u>	<u>KShs.</u>
• Londiani-Fortenan-Muhoroni .....	389,286,088	435,635,568
• Nairobi – Thika .....	43,488,257	943,719,200
• Homa Bay- Mbita .....	242,421,219	338,834,099
• Ndori-Ngiya .....	73,350,842	136,380,805
• Kisumu - Kisian .....	45,029,763	87,879,688
• Southern By pass .....	3,760,571	17,497,628
• Voi - Mwatate .....	206,765,739	226,995,925
• Lanet- Ndundori .....	50,731,575	99,937,615
• Bridge Over Rail along Timboroa-Eldoret .....	52,042,432	52,042,432
• Rangala-Siaya-Bondo.....	-	62,364,659
• Mariakani-Kilifi.....	83,734,780	157,094,554



# KENYA NATIONAL HIGHWAYS AUTHORITY

## NOTES (CONTINUED)

	2012 KShs.	2011 KShs.
• Kendu Bay – Homa Bay.....	77,550,207	300,387,255
• Nyahururu-Gilgil .....	15,653,232	-
• Standkhisa-Khumusalaba .....	65,300,000	-
• Ejinja-Bumala .....	173,581,443	-
• Loruk-Barpelo .....	570,991,278	-
• KCC (Sotik) - Ndanai-Gorgor .....	150,818,567	-
• Webuye-Malaba .....	181,692,895	-
• Nyamasaria-Kisumu-Kisian .....	181,172,482	-
• Eldoret-Turbo-Webuye .....	123,495,386	-
• Chiakariga-Mitunguu-Meru .....	466,880,670	-
• Chebilat-Ikonge-Chabera .....	83,609,780	-
• Kangema-Gacharage .....	95,000,000	-
• Thua Bridge & approach road .....	42,460,568	-
• Chepterit-Baraton-Kimondin.....	85,000,000	-
• Timboroa-Eldoret .....	64,768,521	-
• Kaloleni-Kilifi .....	220,000,000	-
• Kisumu- Kakamega.....	-	14,830,764
	<b><u>3,788,586,295</u></b>	<b><u>2,873,600,192</u></b>

### 6. Cash and Cash Equivalent-KShs. 4,666,103,698

a. Cash and bank balances of KShs. **2,666,103,698** were held in the following banks:-

	2012 KShs.	2011 KShs.
• Kenya Commercial Bank Ltd.....	53,565,876	55,107,761
• Co-operative Bank of Kenya Ltd.....	498,704,037	71,367,113
• National Bank of Kenya Ltd.....	489,437,727	1,744,985,537
• NIC Bank Ltd.....	1,296,504,428	194,435,552
• Equity Bank Ltd .....	327,217,766	15,067,057
• Cash at hand .....	<u>673,864</u>	<u>662,893</u>
	<b><u>2,666,103,698</u></b>	<b><u>2,081,625,913</u></b>

b. On-Call deposits placed at year end amounted to **KShs. 2,000,000,000** with the following institutions:-

# KENYA NATIONAL HIGHWAYS AUTHORITY

## NOTES (CONTINUED)

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
• Kenya Commercial Bank Ltd.....	300,000,000	-
• Bank of Africa Ltd.....	300,000,000	-
• National Bank of Kenya Ltd.....	900,000,000	-
• HFCK.....	300,000,000	-
• Transnational Bank.....	100,000,000	-
• Chase Bank .....	<u>100,000,000</u>	-
	<b><u>2,000,000,000</u></b>	-

### 7. Trade Payables and Accruals- KShs. 11,928,550,431

The following obligations were outstanding as at 30<sup>th</sup> June 2012:

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
• Retention Monies .....	2,311,429,739	1,710,824,246
• Creditors .....	203,644,365	96,190,708
• Accrued pension/gratuity .....	63,514,060	37,985,693
• Provision for Audit Fees .....	2,500,000	2,500,000
• Road cutting deposits.....	<u>15,336,485</u>	<u>2,000,000</u>
	<b>2,596,424,649</b>	<b>1,849,500,647</b>
<b>Outstanding Road Works Certificates</b>		
• Road Maintenance Contractors .....	1,087,013,402	1,059,728,463
• N. Corridor Trans. Improvement Project .....	585,040,903	355,690,360
• Nairobi – Thika Highway Devept. Project.....	4,480,347,543	1,073,587,527
• Other GoK Development projects.....	<u>3,179,723,934</u>	<u>3,059,844,361</u>
	<b><u>9,332,125,782</u></b>	<b><u>5,548,850,711</u></b>
<b>Grand Totals</b>	<b><u>11,928,550,431</u></b>	<b><u>7,398,351,358</u></b>

### 8. Reserves & Grants KShs. 86,747,447,736

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
• At the beginning of period .....	286,674,021	737,271,570
• Surplus/ (Deficit) for the period .....	1,391,219,850	(450,597,549)
• Government Grants <sup>3</sup> .....	<u>85,069,553,865</u>	<u>48,681,345,640</u>
	<b><u>86,747,447,736</u></b>	<b><u>48,968,019,661</u></b>



## KENYA NATIONAL HIGHWAYS AUTHORITY

### NOTES (CONTINUED)

<sup>3</sup>Includes

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
• At start of the Year.....	48,681,345,640	10,537,884,782
• Exchequer Funds .....	16,218,559,937	25,888,127,881
• Government Grants from development partners .....	<u>20,169,648,288</u>	<u>12,255,332,977</u>
	<b><u>85,069,553,865</u></b>	<b><u>48,681,345,640</u></b>

#### 9. Exchequer Funds KShs.1,040,641,792

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
• Emergency Funds .....	-	150,000,000
• Recurrent receipt at Lower Eastern .....	-	2,246,702
• Development Project Operations Costs.....	<u>1,040,641,792</u>	<u>81,868,378</u>
	<b><u>1,040,641,792</u></b>	<b><u>234,115,080</u></b>

#### 10. Road Maintenance Levy Fund (RMLF) and Transit Tolls- KShs. 9,811,000,000

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
• Surplus Collections from KRB .....	-	2,222,256,045
• Surplus receivable-RMLF.....	-	22,258,563
• Surplus receivable-Transit Toll.....	-	105,776,116
• Administration & Operations Fund .....	728,575,362	670,000,000
• Receivable KRB Funds.....	2,204,765,059	-
• Road Maintenance Funds .....	6,557,178,253	6,029,999,999
• Transit Tolls .....	320,481,326	303,800,001
• RMLF Allocation from 10% of Fund .....	-	<u>27,200,000</u>
	<b><u>9,811,000,000</u></b>	<b><u>9,381,290,724</u></b>

#### 11. Other Income - KShs. 388,003,838

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
• Interest Income .....	350,354,738	109,947,642
• Sale of Tender Documents .....	17,411,260	17,658,387

## KENYA NATIONAL HIGHWAYS AUTHORITY

### NOTES (CONTINUED)

• Road Reserve Use Authority Fees .....	3,490,280	-
• Road cutting fees.....	15,303,150	3,732,220
• Miscellaneous Income .....	<u>1,444,410</u>	<u>34,670</u>
	<b><u>388,003,838</u></b>	<b><u>131,372,919</u></b>

### 12. Board Expenses- KShs.44,424,136

During the year Board expenses totaling **KSh. 44,424,136** were incurred as follows:

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
• Sitting Allowances .....	9,260,000	11,085,000
• Honoraria & Telephone .....	970,000	957,000
• Lunch Allowance .....	578,600	618,000
• Transport, Travelling & Accomodation .....	14,705,921	4,513,886
• Insurance .....	620,608	851,608
• Training .....	7,252,900	9,910,142
• Refreshment .....	201,790	593,093
• Ministerial & Other Official Functions.....	668,960	206,538
• Salaries & Allowances	8,962,394	8,238,695
• Gratuity	<u>1,202,963</u>	<u>1,127,125</u>
	<b><u>44,424,136</u></b>	<b><u>38,101,087</u></b>

### 13. Staff Expenses- KShs. 679,681,644

During the year staff expenses totaling to **KShs. 679,681,644** were incurred as follows:

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
• Salaries & Allowances .....	566,943,283	395,405,739
• Welfare .....	21,974,223	8,550,044
• Training & Subscription .....	32,649,624	32,030,394
• Recruitment .....	981,175	1,019,201
• Pension and Gratuity .....	35,484,937	29,851,026
• Staff Medical & Group Life Insurance.....	<u>21,648,402</u>	<u>30,624,448</u>
	<b><u>679,681,644</u></b>	<b><u>497,480,852</u></b>

The number of persons employed by the Authority at the year-end was 368 (2011:338)



## KENYA NATIONAL HIGHWAYS AUTHORITY

### NOTES (CONTINUED)

#### 14. Administrative Expenses- KShs. 1,424,946,719

During the year, the Authority incurred the above expenditure as shown below;

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
• Postage & Courier Services.....	879,582	578,502
• Reference Material.....	139,830	193,610
• Telephone & WAN Connectivity.....	10,122,566	7,454,625
• Newspapers & Magazines.....	1,769,085	1,408,875
• Drinking water.....	694,565	478,717
• Printing & Photocopy.....	2,196,978	1,996,302
• Hire of Ground/Non Ground Transport .....	2,120,934	1,541,041
• Kitchen Utensils.....	161,756	457,258
• General Insurance.....	681,150	127,887
• Office Running & Operations Expenses .....	1,301,740	4,358,642
• Stationery & Consumables .....	19,520,465	11,219,851
• Cleaning & Sanitation .....	4,332,730	2,740,621
• Security Expenses .....	23,268,373	17,771,230
• Professional Fees .....	52,166,058	21,783,262
• Conference & Seminars .....	8,468,942	24,216,772
• Advertising & Publicity & CSR .....	39,709,956	22,484,826
• Field Activities .....	50,981,988	27,901,325
• Motor Vehicles Running Expenses .....	45,436,373	31,186,636
• Bank Charges .....	1,920,686	1,455,803
• Foreign Exchange Loss .....	60,129	494,196
• Loss on Disposal of fixed Assets.....	63,478	-
• Depreciation .....	67,296,647	49,199,755
• Repairs & renewals .....	5,908,514	1,421,324
• Utilities .....	1,834,018	1,226,844
• Rent .....	43,268,385	32,648,944
• Development Projects Admin. Exps*.....	<u>1,040,641,792</u>	<u>81,868,378</u>
	<b><u>1,424,946,720</u></b>	<b><u>346,215,226</u></b>

\*Development project Administration Costs : KShs.1,040,641,792

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
○ NCTIP Project Expenses .....	75,062,784	43,856,405
○ Nairobi Southern Bypass Project Expense.....	126,884,014	-

## KENYA NATIONAL HIGHWAYS AUTHORITY

### NOTES (CONTINUED)

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
○ Other GoK Development Project Expenses.....	257,121,824	36,378,215
○ EATTFP Project Expenses .....	4,210,102	1,492,888
○ KTSSP Project Expenses .....	5,649,549	-
○ LAPSSET Project Expenses .....	571,713,519	-
○ Nairobi Thika Highway Project Expenses .....	-	140,870
	<b><u>1,040,641,792</u></b>	<b><u>81,868,378</u></b>

**15. Road Maintenance Expenses- KShs. 7,699,373,280** are distributed as follows;

	<b>2012</b>	<b>2011</b>
	<b><u>KShs.</u></b>	<b><u>KShs.</u></b>
● Road maintenance works .....	7,334,229,886	8,905,158,014
● Axle load control expenses.....	331,109,458	164,978,361
● Emergency Road Works .....	32,265,513	168,447,568
● Kazi Kwa Vijana.....	1,768,423	76,995,164
	<b><u>7,699,373,280</u></b>	<b><u>9,315,579,107</u></b>



**KENYA NATIONAL HIGHWAYS AUTHORITY**

**NOTES (CONTINUED)**

**Appendix I**

**WORK IN PROGRESS (ROAD ASSETS)**

No.	DESCRIPTION/PROJECT	WIP AS AT 01.07.2011	ADDITIONS FY 2011/2012	TOTAL WIP AS AT 30.06.2012
		A	B	A+B
	<b>SPECIAL PROJECTS</b>			
	<b>Direct Payments</b>			
1	Direct Payments - Appropriation In Aid (IDA) - NCTIP	3,320,420,359	2,277,433,922	5,597,854,281
2	Direct Payments - Appropriation In Aid (NDF) - NCTIP	89,622,265	-	89,622,265
3	Direct Payments - Appropriation In Aid (ADB) - NRB-THIKA RD PROJECT	5,519,960,190	4,001,707,694	9,521,667,884
4	Direct Payments- Appropriation in Aid(CHINA)-NRB-THIKA RD PROJECT	2,003,435,252	3,609,218,257	5,612,653,509
5	Direct Payments- Appropriation in Aid(OPEC)-EMALI- OLOITOKITOK	201,947,772	37,353,341	239,301,113
6	Direct Payments- Appropriation in Aid(BADEA)-EMALI- OLOITOKITOK	113,621,361	1,934,260	115,555,621
7	Direct Payments- Appropriation in Aid(KFW)- MAI MAHIU-NAROK	191,081,355	-	191,081,355
	Direct Payments- Appropriation in Aid(EU)- ELDORET-TURBO- WEBUYE	758,194,446	1,128,532,230	1,886,726,676
8	Direct Payments- Appropriation in Aid(SAUDI)-DUNDORI-	520,946,373	-	520,946,373

**KENYA NATIONAL HIGHWAYS AUTHORITY**

**NOTES (CONTINUED)**

No.	DESCRIPTION/PROJECT	WIP AS AT 01.07.2011	ADDITIONS FY 2011/2012	TOTAL WIP AS AT 30.06.2012
	OLKALAU			
9	Direct Payments- Appropriation in Aid(ADB)- ATHI RIVER-NAMANGA	1,101,481,696	556,183,213	1,657,664,909
10	Direct Payments- Appropriation in Aid(ADB)- MARSABIT-TURBI	980,746,250	711,838,618	1,692,584,868
11	Direct Payments- Appropriation in Aid(ADB)- ISIOLO-MERILLE	1,100,104,903	395,226,740	1,495,331,643
12	Direct Payments- Appropriation in Aid(OPEC)-DUNDORI- OLKALAU	330,405,093	-	330,405,093
13	Direct Payments- Appropriation in Aid(BADEA)-DUNDORI- OLKALAU	111,961,914	15,459,390	127,421,304
14	Direct Payments- Appropriation in Aid(ADB)- TIMBOROA-ELDORET	-	558,005,719	558,005,719
15	Direct Payments- Appropriation in Aid(ADB)- TURBI-MOYALE	-	1,165,144,272	1,165,144,272
16	Direct Payments- Appropriation in Aid(CHINA)-SOUTHERN BYPASS	-	4,385,947,411	4,385,947,411
17	Direct Payments- Appropriation in Aid(EU)- WEBUYE-MALABA	-	1,115,092,043	1,115,092,043
18	Direct Payments- Appropriation in Aid(IDA)- WEBUYE-KITALE	-	157,750,121	157,750,121
19	Direct Payments- Appropriation in Aid(TRADE WORLD)- EATTFP	-	52,821,057	52,821,057



**KENYA NATIONAL HIGHWAYS AUTHORITY**

**NOTES (CONTINUED)**

No.	DESCRIPTION/PROJECT	WIP AS AT 01.07.2011	ADDITIONS FY 2011/2012	TOTAL WIP AS AT 30.06.2012
20	Sultan Hamud Machakos Turn Off	1,085,184,894	264,593,456	1,349,778,350
21	Road Safety Programme Tech. assistant	90,930,794	23,521,217	114,452,011
22	Lanet Njoro Timboroa Turn Off	290,894,635	346,347,495	637,242,130
23	Njoro Turn off Mau Summit Timboroa Road	1,840,898,933	296,499,090	2,137,398,023
24	JKIA Machakos Turn off	1,213,315,950	176,273,748	1,389,589,697
25	JKIA Interchange Road A104/109	195,041,348	62,452,432	257,493,780
26	UON Enterprises	4,088,700	-	4,088,700
27	Kericho Nyamasaria Road	423,602,439	700,643,626	1,124,246,065
28	By Pass Development (Mombasa /Southern)	13,025,475	564,520	13,589,995
29	Kibwezi Isiolo Road	68,606,867	-	68,606,867
30	NCTIP Land Compensation	90,459,666	-	90,459,666
31	JKIA Sultan Hamud	7,249,071	-	7,249,071
32	Mau Summit Kericho Ksm Road	485,341,487	420,862,712	906,204,199
33	Kisumu - Kisian/Airport Access	436,287,476	12,500,751	448,788,226
34	EATTFP-Development (Lake Side Northern TZ)	41,772,117	9,912,523	51,684,640
35	Maji ya Jumvi Miritini	76,513,427	3,912,477	80,425,904
36	Mlolongo Public Sch	93,424,902	122,269,407	215,694,309
37	RAP for Nyahururu Ahero	2,615,167	-	2,615,167

**KENYA NATIONAL HIGHWAYS AUTHORITY**
**NOTES (CONTINUED)**

No.	DESCRIPTION/PROJECT	WIP AS AT 01.07.2011	ADDITIONS FY 2011/2012	TOTAL WIP AS AT 30.06.2012
38	Road over Rail Bridge & Construction of a new road over railway bridge	59,958,774	111,409,601	171,368,374
39	Bachuma Gate Maji ya Chumvi	13,438,233	-	13,438,233
40	Nyahururu Town off - Njoro - Mau Summit	22,901,907	22,055,849	44,957,755
41	Lake side Northern Tanzania to Narok Town phase 1	35,644,047	6,232,017	41,876,063
42	Lodwar-Lokichogio- Nadapal A1	-	13,992,080	13,992,080
43	Eldoret-Turbo-Webuye A104 Lot 1	-	238,138,259	238,138,259
44	Webuye-Malaba Road A104 Lot 2	-	48,217,775	48,217,775
45	Lesseru Kitale Marich pass A1	-	9,422,782	9,422,782
46	JKIA-Likoni-James Gichuru-Rironi	-	6,047,695	6,047,695
47	Mau Summit-Kisumu- Kisian	-	144,710,883	144,710,883
48	Nairobi - Thika Road Highway	7,146,413,986	7,119,301,505	14,265,715,491
49	Thika - Magumu	580,352,090	594,949,114	1,175,301,204
50	Voi Mwatate Taveta	-	499,063,717	499,063,717
51	Homabay Mbita Road C19	620,211,695	1,019,689,595	1,639,901,290
52	Lanet - Ndundori	139,733,066	486,927,837	626,660,903
53	Londiani Fort Tenan Muhoroni	508,467,357	824,214,092	1,332,681,450
54	Gorgor - Kaboson - Sigor - Kyogong	17,413,920	10,201,968	27,615,888
55	Loruk - Tot - Marich pass	3,143,073	623,291,958	626,435,030

**KENYA NATIONAL HIGHWAYS AUTHORITY**

**NOTES (CONTINUED)**

No.	DESCRIPTION/PROJECT	WIP AS AT 01.07.2011	ADDITIONS FY 2011/2012	TOTAL WIP AS AT 30.06.2012
56	Sotik - Ndanani - Gorgor - Kilgoris	8,623,440	515,356,955	523,980,395
57	Timboroa Eldoret Road	6,840,138	755,960	7,596,098
58	Ndori-Ngiya Rd & Kogelo Access C28	268,861,727	582,000,891	850,862,618
59	Ebuyangu-Ekero Rd C33	119,199,064	48,467,912	167,666,976
60	Kendu Bay Homa Bay	1,180,050,394	1,122,654,297	2,302,704,692
61	Bomet Litein	982,052,825	-	982,052,825
62	Consultancy & Design	239,801,764	338,415,981	578,217,745
63	Lewa Isiolo	849,844,619	48,661,416	898,506,035
64	Kisumu-Kakamega Webuye Kitale	326,107,862	99,157,159	425,265,021
65	Wakor Bridge	142,371,990	34,776,590	177,148,580
66	Eldoret-Webuye-Malaba	21,984,140	100,885,332	122,869,472
67	Athi River Namanga	1,162,623,656	1,201,678,980	2,364,302,636
68	Stand Khisa Khumsalaba	235,662,903	65,081,496	300,744,400
69	Emali Oloitokitok	1,938,780,227	44,958,679	1,983,738,906
70	Ena Ishiara	1,016,253,434	46,699,763	1,062,953,197
71	Garissa Wajir	4,830,330	8,591,153	13,421,483
72	Isiolo Merrile	1,774,464,805	541,979,683	2,316,444,488
73	Jkia Uhuru Highway	123,923,252	-	123,923,252
74	Marsarbit Turbi	63,872,592	230,347,491	294,220,082



**KENYA NATIONAL HIGHWAYS AUTHORITY**

**NOTES (CONTINUED)**

No.	DESCRIPTION/PROJECT	WIP AS AT 01.07.2011	ADDITIONS FY 2011/2012	TOTAL WIP AS AT 30.06.2012
75	Kitui - Kangonde	43,344,052	-	43,344,052
76	Maai Mahiu Narok	498,805,033	-	498,805,033
77	Mariakani Kilifi	772,991,738	391,255,850	1,164,247,588
78	Mbagathi Way	34,552,484	-	34,552,484
79	Ndori Owimbi	5,528,164	-	5,528,164
80	Ndundori Olkalau Njambini	608,145,078	63,861,661	672,006,739
81	Owimbi Luanda Kotieno	130,491,422	-	130,491,422
82	Rangala Siaya Bondo	743,680,145	339,343,851	1,083,023,996
83	Rongo Homabay	392,726,370	61,351,627	454,077,997
84	Thika Gatanga	54,991,342	-	54,991,342
85	Wajir Mandera Road	30,276,000	-	30,276,000
86	Sultan Hamud Mtito Andei	2,439,113	28,984,039	31,423,152
87	Maai Mahiu Naivasha Lanet	693,695,655	110,289,542	803,985,197
88	Merrille Marsabit	-	135,458,120	135,458,120
89	Thua Bridge	1,394,583	2,091,874	3,486,457
90	Maua Kanuni Road C91	1,156,799	-	1,156,799
91	Rodi Kopony Karungu	8,067,777	-	8,067,777
92	Lomut Bridge	-	1,435,935	1,435,935
93	Weiwei Bridge (B4)	-	7,029,438	7,029,438

## KENYA NATIONAL HIGHWAYS AUTHORITY

### NOTES (CONTINUED)

No.	DESCRIPTION/PROJECT	WIP AS AT 01.07.2011	ADDITIONS FY 2011/2012	TOTAL WIP AS AT 30.06.2012
94	Chesongoch Tot	-	11,877,077	11,877,077
95	Ejija Bumala	2,934,880	432,063,351	434,998,231
96	Busia Malaba	7,979,640	-	7,979,640
97	Turbi Moyale	-	9,072,539	9,072,539
98	Oljororok Ndundori	-	8,713,267	8,713,267
99	Kangema Gacharage	-	1,652,500	1,652,500
100	Rumuruti Mararal	-	6,981,973	6,981,973
101	Kirigiti-Riuki-Ngewa	-	50,754,811	50,754,811
102	Kisii-Kilgoris	-	2,387,588	2,387,588
103	Bumala - Ruambwa	-	50,597,497	50,597,497
104	Moiben- Kapcherop	-	17,597,316	17,597,316
105	Chiakariga - Meru	-	2,324,350	2,324,350
106	Lomut - Lokori	-	6,786,000	6,786,000
107	Modika - Nuno	-	109,019,140	109,019,140
	<b>GRAND TOTAL WORK IN PROGRESS ROAD ASSETS</b>	<b>46,450,210,161</b>	<b>41,269,267,556</b>	<b>87,719,477,717</b>