



KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

**EAST AFRICA PUBLIC HEALTH
LABORATORY NETWORKING
PROJECT (EAPHLN) CREDIT NO.4732**

**FOR THE YEAR ENDED
30 JUNE 2014**

**KENYA MEDICAL SUPPLIES
AUTHORITY**





Project Name: East Africa Public Health Lab Networking Project

Implementing Entity: Ministry of Health

PROJECT GRANT/CREDIT NUMBER.4732 KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

**Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector
Accounting Standards (IPSAS)**

East Africa Public Health Laboratory Network Project

Reports and Financial Statements

For the financial year ended June 30, 2014

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official is EAST AFRICA PUBLIC HEALTH LABORATORY NETWORKING PROJECT

Objective: The main objective of the EAPHLNP is to establish a network of efficient, high quality, accessible public health laboratories for the diagnosis and surveillance of Tuberculosis (TB) and other communicable diseases.

Address: The project headquarters offices are in Nairobi at Kenyatta National Hospital Grounds, at the National Public Health Laboratory Services

The address of its registered office is: P.O Box 20750

The project also has offices/branches as follows: NONE

Contacts: The following are the project contacts

Telephone:

E-mail: info@eaphln.or.ke

Website: www.eaphln-ecsahc.org/kenya

1.2 Project Information

Project Start Date:	OCTOBER 2010
Project End Date:	MARCH 2016
Project Manager:	MR. MAMO UMURO
Project Sponsor:	WORLD BANK

1.3 Project Overview

Line Ministry/State Department of the project	Ministry of Health
Project number	4732 KE
Strategic goals of the project	The strategic goals of the project are as follows: <ul style="list-style-type: none">❖ Strengthening diagnostic and surveillance capacity, promoting innovations, and specialization in service delivery❖ Supporting training and capacity building for lab professionals, including mentorships, pre service & continuing professional development❖ Fostering knowledge sharing and South-South collaboration and promoting

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	evidence based approaches
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Construction of new labs at the five sites (Kitale, Wajir, Busia, Malindi and Machakos) and renovation of NPHLS (ii) Training and capacity building of the lab staff
Other important background information of the project	There are four key technical areas within the project, where each country provides leadership; Integrated Disease Surveillance and Response & Operational Research (Kenya); Laboratory Networking and Accreditation (Uganda); Training and Capacity Building (Tanzania); Information and Communication Technologies, Performance Based Financing, Multi-drug Resistant Tuberculosis (Rwanda). ECSA-HC plays a facilitating and coordinating role under the project supporting the four participating countries and working closely with the East African Community.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Enhance access to diagnostic services for vulnerable groups to contain the spread of diseases in cross border areas (ii) Improve capacity to provide specialised diagnostic services and conduct drug resistance monitoring at regional level (iii) Contribute to disease surveillance and emergency preparedness efforts through the availability of timely lab data to provide early warning of public health events (iv) Serve as a platform to conduct training and research.
Project duration	The project started on October 2010 and is expected to run until 30 April 2016

1.4 Bankers

The following are the bankers for the current year:

- (i) CBK

1.5 Auditors

The project is audited by the KENAO and World Bank

1.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

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Names	Title designation	Key qualification	Responsibilities
Mamo Umuro	Project Manager	Head NPHLS	Foresees the overall implementation of the project
Joshua Rotich	Project Coordinator		The Project Coordinator is responsible for directing, organizing and controlling project activities, under the direction of a Project Manager
Christabel Misiko	Operations officer		Ensure day to day smooth running of the project operations

1.7 Funding summary

The Project is for duration of five years from 2010 to 2016 with an approved budget of US\$ 23.5 million as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30 th June 2014)		Undrawn balance to date (30 th June 2014)	
	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Grant						
World Bank -IDA				1,262,780,460		

1.8 Summary of Overall Project Performance:

-
- Budget performance against actual amounts for current year and for cumulative to-date,
- Physical progress based on outputs, outcomes and impacts since project commencement,
- Comment on value-for-money achievements,
- List the implementation challenges and recommended way forward.

Key Activities Implemented:

1. *Regional Lab Accreditation took place in November 2013. All the sites achieved stars. Machakos improved from 0 stars to 2 stars. Wajir, Kitale, Malindi, Busia all achieved 3 stars while the TB reference lab achieved 4 stars. The microbiology reference lab was not assessed.*

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2. *PBF Training module Finalized- this training module was finalized and now we are in the process of making plans to train*
3. *Construction at all the 5 sites underway and over 90% complete. Renovation of the NPHLS almost complete (at 90%)*
4. *Trainings conducted as per above*
5. *Meeting on sustainability of project conducted with the county health executives*

Challenges:

Slow requisition of funds from treasury to the Ministry of Health. A withdrawal Application was done in May but we are still yet to receive the funds from treasury. However, we are working with World Bank and the Ministry to sort out the problem.

1.9 Summary of Project Compliance:

- Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,
- Include consequences suffered on account of non-compliance or likely to be suffered
- Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance

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2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for *East Africa Public Laboratory Network Project* (use the correct title designation) are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

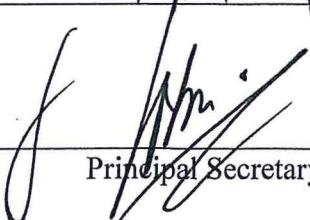
The *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for *East Africa Public Laboratory Network Project* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for *East Africa Public Laboratory Network Project* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2014, and of the Project's financial position as at that date. The *Principal Secretary* for Ministry of Health and the *Project Coordinator* for *East Africa Public Laboratory Network Project* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for *East Africa Public Laboratory Network Project* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for *East Africa Public Laboratory Network Project* on
18/11/2014 2014 and signed by them.


Principal Secretary


Project Coordinator

East Africa Public Health Laboratory Network Project

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For the financial year ended June 30, 2014

3. REPORT OF THE INDEPENDENT AUDITORS ON THE EAST AFRICA PUBLIC HEALTH LABORATORY NETWORK PROJECT

REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying financial statements of *east Africa Public Health Laboratory Network Project*, set out on pages 1 to 12 which comprise the statement of receipts and payments for the financial year/period ended June 30, 2014, and a summary of significant accounting policies and other explanatory notes.

Responsibility for the Financial Statements

The *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for *East Africa Public Health Laboratory Network Project* are responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS). This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance 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 depended on our professional 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, we considered the internal controls relevant to the company's preparation and fair presentation of the financial statements in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the company's internal controls. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the accompanying financial statements give a true and fair view of the state of financial affairs of the *East Africa Public Health Laboratory Network Project* for the financial year/period ended June 30, 2014 in accordance with International Public Sector Accounting Standards (IPSAS).

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REPORT ON PROJECT PERFORMANCE AND VALUE FOR MONEY ACHIEVEMENT

Based on our audit, we report that nothing came to our attention to indicate substantial non-achievement of value for money objectives. However, we identified a few minor cases of non-achievement of value for money objectives, which have been included in our separate Management Letter to the *Principal Secretary* for ... and the *Project Coordinator*.

REPORT ON COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS

Based on our audit, we report that nothing came to our attention to indicate substantial non-compliance with applicable laws and regulations, as well as essential external financing covenants. However, we identified a few minor cases of non-compliance, which have been included in our separate Management Letter to the *Principal Secretary* for ... and the *Project Coordinator*.

REPORT ON CONTRACTS WITH DEBARRED FIRMS

Based on our audit, we report that nothing came to our attention to indicate that debarred firms, both by the government and external financiers, were awarded any contracts under the Project during the financial year/period under review.

Auditor General, KENYA

Date

East Africa Public Health Laboratory Network Project

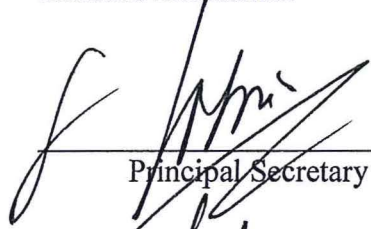
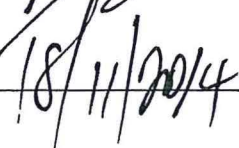
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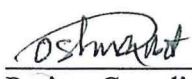
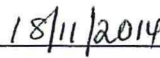
For the financial year ended June 30, 2014

4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2014

	Note	2014 Kshs	2013 Kshs	Cumulative to-date Kshs
RECEIPTS				
Loan from external development partners	8.4	453,374,980	374,373,600	827,748,580
Miscellaneous receipts	8.5	6,463,953	3,321,102	9,785,055
		—	—	—
Total receipts		459,838,933	377,694,702	837,533,635
		—	—	—
PAYMENTS				
Compensation of employees	8.6	34,017,287	20,200,040	54,217,327
Purchase of goods and services	8.7	52,111,168	306,949,243	359,060,411
Acquisition of non-financial assets	8.9	214,660,626	62,772,154	277,432,780
Other grants and transfers and payments	8.11	89,471,685	10,500,000	99,918,595
		—	—	—
TOTAL PAYMENTS		390,260,765	400,421,437	790,682,202
		—	—	—
SURPLUS/DEFICIT FOR THE YEAR		69,578,168	(22,726,735)	46,904,523
		====	====	====

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.


Principal Secretary

Date


Project Coordinator

Date

East Africa Public Health Laboratory Network Project

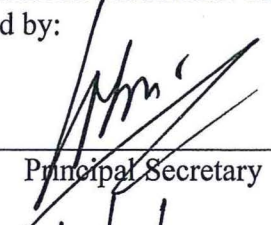
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5. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2014

	Note	2014 Kshs	2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8.12A	65,708,170.66	4,635,383
Imprests and Advances	8.12D	8,558,470	0
		—	—
TOTAL FINANCIAL ASSETS		74,266,640.66	4,635,382.68
		—	—
REPRESENTED BY:			
Cash and cash equivalents b/fwd	8.12	4,635,383	27,362,118
Surplus/Deficit for the year	8.13	43,317,050.24	-22,726,735
Retention	8.13	26,314,207.76	—
NET FINANCIAL POSITION		74,266,641	4,635,383
		—	—

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18/11/2014 2014 and signed by:



 Principal Secretary
 Date 18/11/2014



 Project Coordinator
 Date 18/11/2014

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6. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2014

Receipts for operating income

Miscellaneous receipts	6,463,953	3,321,102
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Payments for operating expenses

Compensation of employees	(34,017,287)	(20,200,040)
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Purchase of goods and services	(52,111,168)	(306,949,243)
--------------------------------	--------------	---------------

Other grants and transfers	(89,418,595)	(10,500,000)
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Net cash flow from operating activities	(169,083,096)	(334,328,181)
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CASHFLOW FROM INVESTING ACTIVITIES

Acquisition of Assets	(214,660,626)	(62,772,154)
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Net cash flows from Investing Activities	(214,660,626)	(62,772,154)
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CASHFLOW FROM BORROWING ACTIVITIES

Proceeds from Foreign Borrowings	453,374,980	374,373,600
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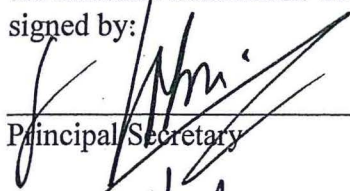
Net cash flow from financing activities	453,374,980	374,373,600
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NET INCREASE IN CASH AND CASH EQUIVALENT	69,631,258	-22,726,735
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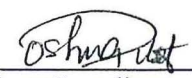
Cash and cash equivalent at BEGINNING of the year	4,635,383	27,362,118
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Cash and cash equivalent at END of the year	74,266,641	4,635,383
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18/11/2014 2014 and signed by:



 Principal Secretary



 Project Coordinator

18/11/2014

 Date

18/11/2014

 Date

East Africa Public Health Laboratory Network Project

*Reports and Financial Statements
For the financial year ended June 30, 2014*

7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Variance	% of Variance
	a	B	c=a+b	d	e=d-c	f=e/c %
Receipts	662,453,762	0	581,000,000	453,374,980	127,625,020	21.96
Total Receipts	662,453,762	0	581,000,000	453,374,980	127,625,020	21.96
Payments						
Compensation of employees			35,813,584	34,017,287	1,796,297	5.015 %
Purchase of goods and services			76,239,496	52,111,168	24,128,328	31.64 %
Acquisition of non-financial assets			297,568,960	214,660,626	82,908,333.60	27.86 %
Other grants and transfers			171,377,960	89,471,685	81,959,365.00	47.82 %
Total Payments			581,000,000	390,260,765	190,792,324.29	32.84 %

Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.

Principal Secretary

Date

18/11/2014

Project Coordinator

Date

18/11/2014

8. NOTES TO THE FINANCIAL STATEMENTS

The principal accounting policies adopted in the preparation of these financial statements are set out below:

8.1 Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Project and all values are rounded to the nearest one Shilling. The accounting policies adopted have been consistently applied to all of the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid out by the Project.

i. Recognition of revenue and expenses

The Project recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Project. In addition, the Project recognises all expenses when the event occurs and the related cash has actually been paid out by the Project.

ii. In-kind donations

In-kind donations are contributions made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value of in-kind donations can be reliably determined, the Project includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the donation is not recorded.

iii. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year/period. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which had not been surrendered or accounted for at the end of the financial year/period.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv. **Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year/period arising from contracted goods or services during the year/period or in past years/periods. As pending bills do not involve the payment of cash in the reporting period, they are simply disclosed as an Annex to the financial statements. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

v. **Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

vi. **Exchange rate differences**

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

vii. **Comparative figures**

Where necessary comparative figures for the previous financial year/period have been amended or reconfigured to conform to the required changes in financial statement presentation.

viii. **Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2014

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8.4 LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 20xx we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in Kshs	
			Kshs	Kshs	FY 2012/13 Kshs	FY 2011/12 Kshs
Loans Received from Multilateral Donors (International Organizations)						
IDA –World Bank	1.07.2013		235,412,190		112,023,600	
	1.07.2013		65,087,040		262,350,000	
	1.04.2014		152,875,750			
Total			453,374,980		374,373,600	

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.6 COMPENSATION OF EMPLOYEES (Continued)

	2013/14	2012/13	Cumulative
	Kshs	Kshs	
Basic salaries of permanent employees Annex i	34,017,287	20,200,400	54,217,327
Total	<u>34,017,287</u>	<u>20,200,400</u>	<u>54,217,327</u>

8.7 PURCHASE OF GOODS AND SERVICES

	2013/14	2012/13	Cumulative
	Kshs	Kshs	
Utilities, supplies and services annex ii	736,509	0	736,509
Communication, supplies and annex iii	10,586,212.95	8,611,286	19,197,499
Domestic travel and subsistence annex iv	5,146,149	7,717,000	12,863,149
Printing, advertising and -information supplies & services annex v	14,963,994.20	7,500,000	22,463,994
Training expenses annex vi	17,020,193.54	36,320,000	53,340,194
Hospitality supplies and services annex vii	879,025	5,369,400	6,248,425
Specialised materials and services	0	197,000,382	197,000,382
Other operating expenses annex viii	318,195	0	318,395
Routine maintenance vehicles and other transport equip annex ix	2,460,889.25	5,689,794.52	8,150,683.77
Exchange rate losses/gains (net)	0	38,741,380.70	38,741,380.70
	<u>52,111,167.76</u>	<u>306,949,243.12</u>	<u>359,060,411</u>

East Africa Public Health Laboratory Network Project

Reports and Financial Statements

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.9	ACQUISITION OF NON-FINANCIAL ASSETS	2013/14	2012/13	Cumulative to-date
		Kshs	Kshs	
	Construction of civil works annex x	214,660,626	62,772,154	277,432,780
		<u>214,660,626</u>	<u>62,772,154</u>	<u>277,432,780</u>
		=====	=====	=====

East Africa Public Health Laboratory Network Project

Reports and Financial Statements

For the financial year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.10 Transfers to other government entities

During the 12 months to 30 June 20xx, we transferred funds to reporting government entities as shown below:

8.11 Other grants and transfers and payments

	2013/14	2012/13	Cumulative
	Kshs	Kshs	to-date
Grants for scholarships annex xi	10,750,000	10,500,000	21,250,000
Transfers- lower levels of government. Annex xii	73,539,385	0	73,486,295
Consultation fee annex xiii	<u>5,182,300</u>	<u>0</u>	<u>5,182,300</u>
Total	<u>89,471,685</u>	<u>10,500,000</u>	<u>99,971,685</u>

8.12 CASH AND CASH EQUIVALENTS C/FWD

	2013/14	2012/13
	Kshs	Kshs
Bank accounts (Note 12A)	65,708,170.66	4,635,382.68
Outstanding imprests and advances (Note 12D)	8,558,470.00	0
	<u>74,266,640.66</u>	<u>4,635,382.68</u>
	=====	=====

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CASH AND CASH EQUIVALENTS C/FWD (Continued)

	2013/14 Kshs	2012/13 Kshs
8.12A Bank Accounts		
	—	—
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000198858]	977,200.95	0
Kenya Commercial Bank [A/c No1110001261]	64,730,970.00	4,635,383
Total local currency balances	65,708,171.00	4,635,383
Total bank account balances	<u>65,708,171</u>	<u>4,635,383</u>

[Provide short appropriate explanations as necessary]

	2013/14 Kshs	2012/13 Kshs
8.12 Outstanding Imprests and Advances		

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<i>Balance 2014</i>	<i>Balance 2014</i>
Raymond Machogu	1,507,400	04.06.2014	1,507,400	NIL	
Wesley Yegon	2,867,000	30.06.2014	2,867,000		
Rhodah Manase	1,012,000	04.06.2014	1,012,000		
Christabel Misiko	762,500	30.06.2014	635,500		
Peter Ongoro	352,000	04.06.2014	352,000		
Geotge Nyaundi	836,250	15.06.2014	836,250		
Wilson Kungu	449,000	30.06.2014	449,000		
David Wacheru	182,000	04.06.2014	182,000		
Wilson Kaaria Njeru	40,000	04.06.2014	40,000		
Hudley Sultan	40,000	04.06.2014	40,000		
Daniel Mwiti	40,000	04.06.2014	40,000		
Salesius Kiruja	47,500	15.06.2014	47,500		
Joseph Keitany	47,500	15.06.2014	47,500		
Edward Tuitoek	47,500	15.06.2014	47,500		
Beatrice Koki	24,000	30.06.2014	24,000		
Reuben Mariga	98,000	04.06.2014	98,000		
John Mwihia	56,000	04.06.2014	56,000		
Susan Ndugui	20,000	30.06.2014	20,000		
Ben Kitole	256,820	20.04.2014	256,820		
	8,558,470				

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13 Surplus for the period

	2013/14	2012/13
	Kshs	Kshs
Surplus as per statement of receipts and payments	69,631,258	0
Less retention fees	(26,314,207.76)	0
Amount available for the project	43,314,050.24	0
	<u>=====</u>	<u>=====</u>

14 Retention fee

	2013/14	2012/13
	Kshs	Kshs
Rhombus construction Annex xiv	6,010,945.76	
Kibet contractors Annex xv	4,033,912.77	
Property world Annex xvi	9,045,199.18	0
Reliance Annex xvii	3,252,357.40	
Tawakal construction Annex viii	3,971,792.65	
	26,314,207.76	0
	<u>=====</u>	<u>=====</u>