

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

	Page
Table of Contents	
I. KEY ENTITY INFORMATION AND MANAGEMENT.....	1
II. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	10
IV. STATEMENT OF RECEIPTS AND PAYMENTS	12
V. STATEMENT OF ASSETS AND LIABILITIES.....	13
VI. STATEMENT OF CASHFLOWS	14
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	15
VIII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	16
IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	17
X. SIGNIFICANT ACCOUNTING POLICIES.....	18
XI. NOTES TO THE FINANCIAL STATEMENTS.....	21

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Constitution of Kenya 2010 established the Parliamentary Service Commission (PSC) under Section 127 with a broad mandate which includes providing services and facilities to ensure efficient and effective functioning of Parliament. The Parliamentary Service Commission is composed of ten Commissioners and a Secretary and is responsible for general policy and strategic direction of the National Assembly.

The Composition of the Commission is as follows:-

Hon. Justin Muturi, EGH, MP	-	Speaker, National Assembly/Chairman, PSC
Hon. (Dr.) Naomi Shaban, MP	-	Vice Chair, PSC
Sen. Beth Mugo, EGH, MP	-	Member
Sen. Aaron Cheruiyot, MP	-	Member
Sen. George Khaniri, MP	-	Member
Hon. Adan Keynan, CBS, MP	-	Member
Hon. Aisha Jumwa, MP	-	Member
Hon. Ben Momanyi, MP	-	Member
Dr. Lonah Mutoro Mumelo	-	Member
Mr. Jeremiah Nyegenyne	-	Clerk of Senate/Secretary, PSC

Chapter Eight (Article 93) of the Constitution established the Parliament of Kenya consisting of the National Assembly and the Senate. This Chapter further spells out the roles, functions and other matters relating to membership and operations of Parliament.

The National Assembly consists of 350 Members and the Senate consists of 68 Members. The Parliamentary Service Commission under section 127 (6c) of the Constitution is responsible for the preparation of annual estimates of expenditure of the PSC and submitting them to the National Assembly for approval.

a. Principal Activities

(i) Activities

As per Article 127 (6) of the Constitution, 2010 the Commission is responsible for:-

- (a) Providing services and facilities to ensure the efficient and affective functioning of Parliament;
- (b) Constituting offices in the Parliamentary Service, and appointing and supervising office holders;
- (c) Preparing Annual Estimates of Expenditure of the Parliamentary Service and submitting them to the National Assembly for approval, and exercising Budgetary Control over the Service;
- (d) Undertaking, singly or jointly with other relevant Organisations, Programmes to promote the ideals of Parliamentary Democracy; and
- (e) Performing other functions:-
 - (i) Necessary for the well-being of the Members and Staff of Parliament; or
 - (ii) Prescribed by National Legislation.

(ii) Vision of Parliament

The Vision of Parliament of Kenya is to be a supreme, effective, efficient and self-sustaining Parliament as a major participant in the process of good governance.

(iii) Mission

The Mission of Parliamentary Service Commission is to facilitate Members of Parliament to efficiently and effectively fulfil their constitutional mandate in a representative system of Government by upholding and ensuring the autonomy of Parliament in its corporate relationship with other arms of Government.

(iv) Key Management

1. The day to day management of the Commission consists of the Parliamentary Service Commission and the Board of Senior Management.

2. The Composition of the Board is as follows:-

- Clerk of the Senate/Secretary to PSC - Chair.
- Clerk of the National Assembly - Member
- Director General/Parliamentary Joint Services - Member
- 2 Senior Deputy Clerks – Senate - Member
- 2 Senior Deputy Clerks – National Assembly - Member
- Director – Budget Office - Member
- Director CPST - Member
- Director, Litigation and Compliance - Member

c. Fiduciary Management

The key management personnel who held office during the Financial Year ending 30th June, 2018 and who had direct fiduciary responsibility were:-

Designation	Name
Clerk of the National Assembly/Accounting Officer	Mr. Michael R. Sialai

d. Fiduciary Oversight Arrangements

(i) Audit and Finance Committee activities:-

- Committee of the Commission on Finance – Budget and Finance approval and analysis.
- Committee of the Commission on Tender and Procurement which oversees tendering and procurement matters.

Finance Committee

Hon. Adan Keynan – **Chairperson**
Sen. Aaron Cheruiyot
Hon. (Dr.) Naomi Shaban

Audit Committee

Dr. Lonah Mumelo – **Chairperson**
Sen. Beth Mugo

Tender and Procurement Committee

Hon. Ben Momanyi – **Chairman**
Hon. Adan Keynan
Sen. George Khaniri
Hon. Aisha Jumwa

(ii) Parliamentary Committee Activities

- Public Accounts Committee which deals with reports of National Entities.
- Public Investment Committee which deals with semi-autonomous government institutions and parastatals.
- Budget and Appropriation Committee which examines and oversees on the budget and the use of public resources.
- Other oversight activities.

There are several Departmental Committees which deal with specific sectors or entities. There are also Ad-hoc committees which are formed when need arises.

The Auditor General inspects and audits the books of Account of the National Assembly.

e. Entity Headquarters

National Assembly,
P.O. Box 41842- 00100,
County Hall,
Parliament Buildings,
Parliament Road
NAIROBI-KENYA

f. Entity Contacts

Telephone (254) 2221291
E-mail clerk@parliament.go.ke
Website www.go.ke

g. Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI – KENYA

h. Independent Auditors





Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

i. Principal Legal Adviser

Director, Litigation and Compliance
Parliamentary Service Commission
Parliament road
P.O. Box 41842
G.P.O 00100
NAIROBI - KENYA






j. Commissioners of Parliamentary Service Commission






	<p><u>HON. JUSTIN B.N. MUTURI, EGH, MP-CHAIR</u></p> <p>Hon. Justin B.N. Muturi is the Speaker of The National Assembly and Chairman of the Parliamentary Service Commission.</p>
	<p><u>HON. (Dr.) NAOMI SHABAN, MP –VICE CHAIR</u></p> <p>Hon. Dr. Naomi Shaban is the vice chairperson of the Commission and member of Finance Committee.</p>
	<p><u>SEN. BETH MUGO, EGH, MP-MEMBER</u></p> <p>Sen. Beth Mugo is a member of the Audit Committee of the Commission.</p>
	<p><u>HON. ADAN WELIHYE KEYNAN, CBS, MP-MEMBER</u></p> <p>Hon. Adan Keynan is the Chairman of Finance Committee of the Commission and is also a member of Tender and Procurement Committee.</p>
	<p><u>SEN. AARON CHERUIYOT, MP-MEMBER</u></p> <p>Sen. Cheruiyot is the Chairperson of PSC staff welfare committee and member of Finance Committee of the Commission.</p>
	<p><u>SEN. GEORGE KHANIRI, MP-MEMBER</u></p> <p>Sen. George Khaniri is a member of Tender and Procurement Committee of the Commission.</p>

	<p><u>HON. BEN MOMANYI, MP-MEMBER</u></p> <p>Hon. Ben Momanyi is the Chairperson of Tender and Procurement Committee of the Commission.</p>
	<p><u>HON. AISHA JUMWA, MP-MEMBER</u></p> <p>Hon. Aisha Jumwa is a member of Tender and Procurement Committee of the Commission.</p>
	<p><u>Dr. LONAH MUTORO MUMELO-MEMBER</u></p> <p>Dr. Lonah Mumele is a non- Parliamentarian Member of the Parliamentary Service Commission currently serving in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. She is the Chairperson of the Audit Committee of the Commission.</p>
	<p><u>MR. JEREMIAH M. NYEGENYE,CBS</u></p> <p>Mr. Jeremiah Nyegenye is the Clerk Senate /Secretary to Parliamentary Service Commission and Accounting Officer Parliamentary Service Commission.</p>

The Parliamentary Service Commission consists of representatives of both The National Assembly and The Senate. Membership is from both the Majority and Minority parties in both houses. There are two members who are non-MPs pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. The Speaker of The National Assembly is the Chair of the commission while the Clerk of The Senate is the Secretary to the Commission. The Clerk of The National Assembly is appointed to the office pursuant to Article 128 of the Constitution and is the Accounting Officer of The National Assembly, Vote 2042.

k. BOARD OF SENIOR MANAGEMENT

	<p><u>MR. MICHAEL R. SIALAI, EBS</u></p> <p>The Clerk of the National Assembly/Accounting Officer of The National Assembly.</p>
	<p><u>MR. JEREMIAH M. NYEGENYE, CBS</u></p> <p>The Clerk Senate /Secretary to Parliamentary Service Commission and Accounting officer of Parliamentary Service Commission.</p>
	<p><u>MR. CLEMENT M. NYANDIERE</u></p> <p>Director General Joint Services.</p>
	<p><u>MR. JEREMIAH W. NDOMBI</u></p> <p>Senior Deputy Clerk, National Assembly.</p>
	<p><u>MR. MOHAMMED ALI MOHAMMED</u></p> <p>Senior Deputy Clerk, Senate.</p>

	<p><u>MS. EUNICE GICHANGI</u> Senior Deputy Clerk, Senate.</p>
	<p><u>MR. JAMES N. MWANGI, EBS</u> Senior Deputy Clerk, National Assembly.</p>
	<p><u>MS. PHYLIS MAKAU</u> Director, Budgets Department</p>
	<p><u>PROF. NYOKABI KAMAU</u> Executive Director, Centre for Parliamentary Studies and Training (CPST).</p>
	<p><u>MR. ANTHONY T. NJOROGE</u> Director, Litigation and Compliance.</p>

I. FOREWORD BY THE CLERK OF THE NATIONAL ASSEMBLY

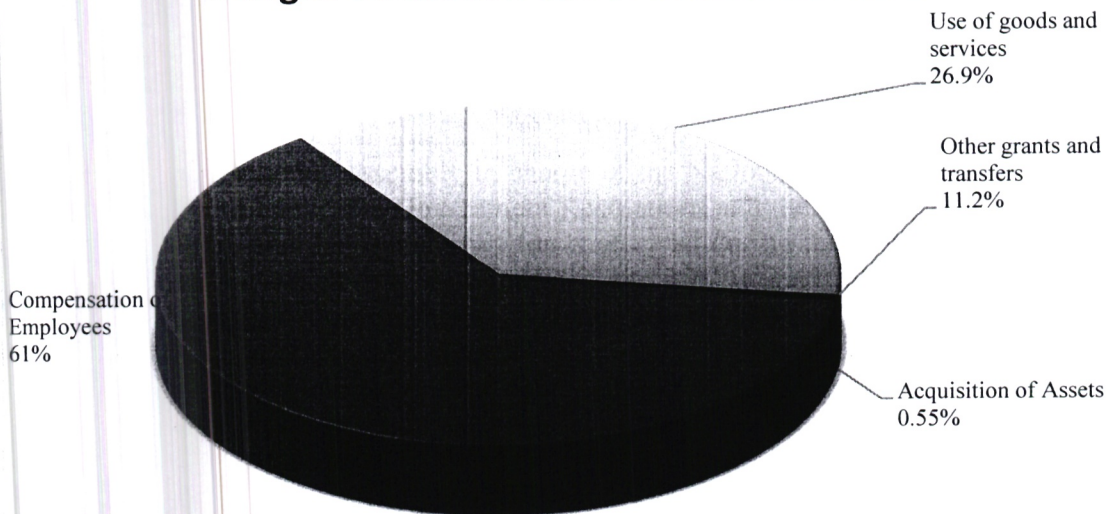
This annual report and financial statement details the financial performance of the National Assembly for the Financial Year 2017/2018. The National Assembly implements one programme; ‘National Legislation, Representation and Oversight’, with a sole objective of strengthening the legislative capacity, oversight and representation function of the National Assembly. In the Financial Year under review, it had an approved recurrent budget of Ksh. 19,591 million including Ksh. 11,852.2 million for Compensation of Employees; Ksh. 5,837.5 million for use of goods and services; Kshs. 1,810 million for other grants and Ksh. 91.25 million for other recurrent expenditures. These expenditures were to be fully financed from exchequer receipts.


The National Assembly was allocated exchequer receipts in the course of the financial year totaling to Ksh. 15,896.3 million and the entity had an unutilized balance of Kshs. 299.791 million from the previous financial year. However, by the end of 2017/2018, we had utilized Ksh. 15,901.4 million indicating an under expenditure of Ksh. 294.6 million and translating to a 98% budget performance. The modest absorption capacity by the National Assembly has translated to about 90% achievement of outputs and targets indicated in the approved Programme Based Budget.

The balances held by the National Assembly at the end of the financial year included Ksh. 572.9 million in bank balances, Ksh. 21.5 million in pending imprest and advances.

Moving forward, the National Assembly will strive to address the few challenges so as to improve on our utilization of resources. The institution shall also coordinate with the National Treasury in addressing the delay in exchequer releases.

Budget Utilisation as Per Economic Items



Sign.....

Clerk of the National

Assembly/Accounting Officer

II. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

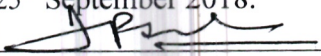
The Clerk of the National Assembly is responsible for the preparation and presentation of the National Assembly's financial statements, which give a true and fair view of the state of affairs of the National Assembly for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements 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 entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of The National Assembly (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Clerk of the National Assembly accepts responsibility for the National Assembly'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 (IPSAS) and relevant legal framework of the Government of Kenya. The Clerk of the National Assembly is of the opinion that the National Assembly's financial statements give a true and fair view of the state of The National Assembly's transactions during the financial year ended June 30, 2018, and of the Commission's financial position as at that date. The Clerk of the National Assembly further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the National Assembly's financial statements as well as the adequacy of the systems of internal financial control.

The Clerk of the National Assembly in charge of the National Assembly confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk of the National Assembly confirms that the National Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The National Assembly's financial statements were approved and signed by the Accounting Officer on 25th September 2018.


Clerk of the National Assembly
Michael R. Sialai, EBS


Chief Accountant
Peter A. Meikoki
ICPAK Member Number: 4339

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL ASSEMBLY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Assembly set out on pages 12 to 36, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent 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 35 of the Public Audit Act, 2015. 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.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Assembly as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Pending Bills

As disclosed in Note 14 to the financial statements, the National Assembly had pending bills totalling Kshs.268,727,762 as at 30 June 2018. The bills were not paid but instead carried forward to 2018/2019 financial year. Had these bills been paid and the expenditure charged to the accounts for 2017/2018, the statement of receipts and payments for the year would have reflected a reduced surplus of Kshs.25,935,410 instead of Kshs.294,663,172 now shown. Failure to settle bills in the year they are incurred affects adversely subsequent year's budget provisions to which they have to be charged.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Assembly in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing

Report of the Auditor-General on the Financial Statements of The National Assembly for the year ended 30 June 2018

audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections, I have determined that there are no key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Procurement of Vehicles

Disclosed under Note 7 to the financial statements on acquisition of assets is an expenditure of Kshs.29,783,063 relating to purchase of vehicles and other transport equipment. The expenditure includes an amount of Kshs.10,742,062 in respect of purchase of a Mercedes Benz E250 from a local company.

However, the vehicle despite being new, has had frequent breakdowns resulting in the National Assembly incurring exorbitant costs in its repair and maintenance. In the circumstances, it is doubtful whether the National Assembly got value for money on the expenditure of Kshs.10,742,062 incurred on the purchase of the motor vehicle.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective 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 and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the ability of the National Assembly to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

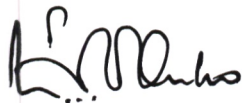
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Assembly's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the National Assembly to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the National Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

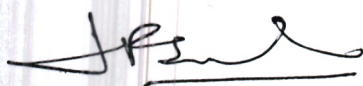
Nairobi


19 March 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	15,896,303,470	15,504,200,000
Other Revenues	2	299,791,318	-
TOTAL REVENUES		16,196,094,788	15,504,200,000
PAYMENTS			
Compensation of Employees	3	9,764,947,201	9,462,965,673
Use of goods and services	4	4,268,475,644	5,600,465,905
Other grants and transfers	5	1,780,371,404	7,665,438
Social Security Benefits	6	-	5,159,548
Acquisition of Assets	7	87,637,369	93,303,199
TOTAL PAYMENTS		15,901,431,616	15,169,559,763
SURPLUS/DEFICIT		294,663,172	334,640,237

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 25th September 2018 and signed by:

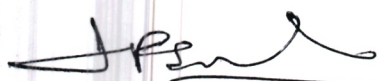

 Clerk of the National Assembly
 Michael R. Sialai, EBS



 Chief Accountant
 Peter A. Meikoki
 ICPAK Member Number: 4339

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018	2016-2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	570,910,139	299,791,318
Cash Balances	8B	2,016,023	-
Total Cash And Cash Equivalents		572,926,162	299,791,318
Accounts Receivables - Outstanding Imprest and Clearance Accounts	9	21,528,328	34,848,919
TOTAL FINANCIAL ASSETS		594,454,490	334,640,237
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits		-	-
NET FINANCIAL ASSETS		594,454,490	334,640,237
REPRESENTED BY			
Fund balance b/fwd	10	334,640,237	188,540,299
Prior year adjustments	11	- 34,848,919	-188,540,299
Surplus/Deficit for the year		294,663,172	334,640,237
NET FINANCIAL POSSITION		594,454,490	334,640,237

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 25th September 2018 and signed by:


 Clerk of the National Assembly
 Michael R. Sialai, EBS

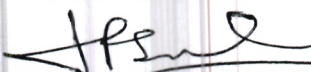

 Chief Accountant
 Peter A. Meikoki
 ICPAK Member Number: 4339

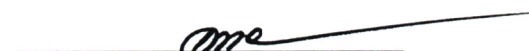
THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

VI. STATEMENT OF CASHFLOWS

	Note	2017-2018	2016-2017
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	15,896,303,470	15,504,200,000
Other Revenues	2	299,791,318	
		16,196,094,788	15,504,200,000
Payments for operating expenses			
Compensation of Employees	3	9,764,947,200	9,462,965,673
Use of goods and services	4	4,268,475,644	5,600,465,905
Other grants and transfers	5	1,780,371,404	7,665,438
Social Security Benefits	6	-	5,159,548
		15,813,794,247	15,076,256,564
Adjusted for:			
Changes in receivables		13,320,591	23,708,081
Changes in payables		-	-
Adjustments during the year	11	-34,848,919	-190,401,000
Net cashflow from operating activities		360,772,212	261,250,517
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			-
Acquisition of Assets	7	(87,637,369)	(93,303,199)
Net cash flows from Investing Activities		(87,637,369)	(93,303,199)
CASHFLOW FROM BORROWING ACTIVITIES			
Repayment of principal on Domestic and Foreign borrowing			-
Net cash flow from financing activities			-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		273,134,844	167,947,318
Cash and cash equivalent at BEGINNING of the year		299,791,318	131,843,845
Cash and cash equivalent at END of the year		572,926,162	299,791,318

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 25th September 2018 and signed by:


Clerk of the National Assembly
Michael R. Sialai, EBS


Chief Accountant
Peter A. Meikoki
ICPAK Member Number: 4339

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	15,896,303,470	-	15,896,303,470	15,896,303,470	0	1
Other Receipts	299,791,318	-	299,791,318	299,791,318	0	1
Total Receipts				16,196,094,788		
Payments						
Compensation of Employees	11,852,281,171	-	11,852,281,171	9,764,947,201	2,087,333,970	0.83
Use of goods and services	7,138,752,029	-1,301,234,623	5,837,517,406	4,268,475,644	1,569,041,762	0.73
Other grants and transfers	1,810,000,000	-	1,810,000,000	1,780,371,404	29,628,596.00	0.98
Acquisition of Assets	365,000,000	-273,750,000	91,250,000	87,637,369	3,612,631.00	0.96
Grand Total			19,591,048,577	15,901,431,616	3,689,616,959	
Surplus/Deficit				294,663,172		

(a) Other Receipts consists of the unutilized amount that was brought forward from financial year 2016/2017.

b.

- i. The 83% and 73% performance on compensation of employees and use of goods is attributable to the absence of Members of Parliament after the term of the 11th Parliament ended and before the election and swearing in of the 12th Parliament resulting from the general elections. The absence of the MPs led to the under absorption of the budget.
- ii. The changes between the original and final budget was as a result of supplementary budget changes.

The entity financial statements were approved on 25th September 2018 and signed by:



Clerk of the National Assembly
Michael R. Sialai, EBS

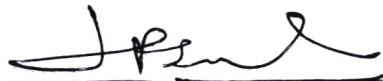


Chief Accountant
Peter A. Meikoki
ICPAK Member Number: 4339

VIII. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

The National Assembly has no Development vote.

The entity financial statements were approved on 25th September 2018 and signed by:



Clerk of the National Assembly
Michael R. Sialai, EBS



Chief Accountant
Peter A. Meikoki
ICPAK Member Number: 4339

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilisation to Final Budget
	2017/2018		2017/2018	2017/2018		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Legislation and Representation						
Legislation and Representation	21,166,033,200	-1,574,984,623	19,591,048,577	15,901,431,616	3,689,616,961	0.81
TOTAL	21,166,033,200	-1,574,984,623	19,591,048,577	15,901,431,616	3,689,616,961	0.81

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for The National Assembly. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The Entity recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the entity.

Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

b) Recognition of payments

The entity recognizes all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of disclosure. This summary is disclosed as an annexure to the entity's financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to The National Assembly 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 received for in-kind contributions can be reliably determined, The National Assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. 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.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

There were no restrictions on cash during the year.

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of

the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

There were no Accounts Payables during the Financial Year.

8. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. 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.

9. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 29th March 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

10. Comparative Figures

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

11. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

12. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

13. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

XI. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

Description	2017-2018	2016-2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,307,200,570	3,441,000,000
Total Exchequer Releases for quarter 2	4,463,980,871	3,935,200,000
Total Exchequer Releases for quarter 3	4,868,770,000	3,939,000,000
Total Exchequer Releases for quarter 4	5,256,352,000	4,189,000,000
Total	15,896,303,441	15,504,200,000

2. OTHER REVENUES

This comprises of unutilized bank balance brought forward from financial 2016/2017 (Kshs. 299,791,318) that was used to finance 2017/2018 expenditures.

3. COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	1,790,107,254	2,031,634,801
Basic wages of temporary employees	4,317,605,887	3,120,867,907
Personal allowances paid as part of salary	3,353,227,077	4,067,051,938
Personal allowances paid as reimbursements	241,251,092	171,771,440
Pension and other social security contributions	62,012,291	70,699,387
Employer Contributions Compulsory national social security schemes	743,600	940,200
Total	9,764,947,201	9,462,965,673

4. USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Domestic travel and subsistence	2,193,620,083	2,813,161,848
Foreign travel and subsistence	994,187,719	1,193,945,713
Printing, advertising and information supplies & services	67,506,926	39,511,731
Rentals of produced assets	873,000	-
Training expenses	79,844,829	110,791,425
Hospitality supplies and services	138,674,730	241,950,758
Specialised materials and services	4,476,685	13,187,388
Office and general supplies and services	10,576,450	-
Other operating expenses	1,185,847,372	1,163,539,771
Routine maintenance – vehicles and other transport equipment	12,992,819	18,026,341
Routine maintenance – other assets	8,876,502	757,665

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

Fuel Oil and Lubricants	5,035,096	5,600,698
TOTAL	4,702,512,212	5,600,465,905

The amount of Kshs. 4,702,512,212 includes an amount of Kshs. 434,036,568 which had been invoiced and accounted for in IFMIS in the financial year but actual cash payments were done in July 2018. This was due to delay in the issuance of Exchequer and the IFMIS system downtime towards the end of the financial year. To comply with cash basis of Accounting, this amount has been deducted from the current period expenditure and will be treated as expenditure in financial year 2018/2019 when cash was paid.

5. OTHER GRANTS AND TRANSFERS

	2017-2018	2016-2017
	Kshs	Kshs
Grants to Hon. Members of Parliament/Staff	1,778,000,000	5,000,000
Membership dues and subscriptions to international organizations	2,371,404	2,665,438
Total	1,780,371,404	7,665,438

6. SOCIAL SECURITY BENEFITS

	2017-2018	2016-2017
	Kshs	Kshs
Government pension and retirement benefits	-	5,159,548
TOTAL	-	5,159,548

7. ACQUISITION OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
<u>Non-Financial Assets</u>		
Purchase of Vehicles and Other Transport Equipment	29,783,063	70,347,000
Purchase of Office Furniture and General Equipment	57,549,633	22,956,199
Purchase of specialized plant, equipment and machinery	304,673	
TOTAL	87,637,369	93,303,199

8. CASH AND CASH EQUIVALENTS

8a: BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2017-2018 Kshs	2016-2017 Kshs
<i>Central bank of Kenya, A/c-1000245441 in Ksh-R2042</i>	Kshs	Recurrent	570,910,139	299,791,318
Total			570,910,139	299,791,318

8b: CASH IN HAND

	2017-2018	2016-2017
Cash/Cheques in Hand – Held in domestic currency	2,016,023	-
Total	2,016,023	

8c: CASH IN TRANSIT

National Assembly Standing Imprest account number **01141201980200** at Co-operative Bank of Kenya, Parliament Road Branch had a balance of **Kshs. 28,493,699.09** being money in transit to respective beneficiaries.

9. ACCOUNTS RECEIVABLES - OUTSTANDING IMPRESTS

Description	2017-2018 Kshs	2016-2017 Kshs
Government Imprests	14,384,249	33,615,058
Salary advances	7,144,079	1,233,861
TOTAL	21,528,328	34,848,919

9a. Outstanding Imprests

PF NO	ACCOUNT NAME	DESIG	DATE	DUE DATE	AMOUNT
20170008	Adan Hon Safia	Mp	5/14/2018	6/18/2018	1,428,375.70
20170010	Ali Ho. Adan Haji	M.P	4/4/2018	4/20/2018	133,331.10
20170022	Chepkut Hon. William Kamuren	Mp	6/4/2018	6/27/2018	1,071,559.50
20130048	Ekomwa Hon. James Lomenen	Mp	4/16/2018	5/7/2018	412,335.00
20170012	Gedi Hon. Fatuma	Mp	4/10/2018	5/3/2018	34,343.40

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

20130057	Ghati Hon. Dennitah	Mp	4/3/2018	4/24/2018	181,764.00
20130059	Gikaria Hon. David	Mp	4/16/2018	5/7/2018	45,582.00
20170035	Guyo Hon. Ali Wario	0	4/24/2018	5/21/2018	1,207,302.60
20170048	Kamene Hon. Joyce	Mp	6/3/2018	6/1/2018	416,916.60
20130092	Kiaraho Hon. David Njuguna	Mp	2/1/2018	2/23/2018	118,335.70
99003793	Kioko Johstone	Clerk Ass	4/4/2018	4/24/2018	1,172,600.10
20170070	Kogo Hon. Wilson Kipngetich	Mp	5/8/2018	5/29/2018	208,868.10
20030071	Konchella Hon. Gideon S.	Mp	3/13/2018	3/31/2018	215,049.90
20080133	Kones Hon. Beatrice	Mp	4/24/2018	5/29/2018	860,013.00
20130105	Korere Hon. Sara Paulata	Mp	4/18/2018	5/7/2018	134,008.80
20170021	Korir Joyce Hon.	Mp	5/24/2018	5/29/2018	53,166.40
20170071	Korir Hon. Nixon	Mp	6/7/2018	7/2/2018	667,812.00
20130110	Koyi Hon. John Waluke	Mp	11/4/2018	5/24/2018	299,574.00
20130274	Lesuuda Hon.Naisula	Mp	2/28/2018	4/2/2018	219,179.00
20130119	Losiakou Hon. David Pkosing	Mp	5/5/2018	6/6/2018	120,240.90
20170142	Momanyi Hon. Innocent Obiri	M.P	2/19/2018	3/12/2018	607,376.10
20170002	Mugambi Hon.James Gichuki	Mp	4/16/2018	5/7/2018	598,212.90
20170115	Muturi Geoffrey Kingangi	Mp	5/14/2018	5/31/2018	451,806.70
20080059	Mwathi Hon. Peter Mungai	Mp	6/4/2018	7/3/2018	957,177.00
20130189	Nuh Hon. Junet Sheikh	Mp	12/3/2018	4/3/2018	904,128.00
20130191	Nyaga Hon. John Muchiri	Mp	2/14/2018	3/6/2018	35,402.50
20130193	Nyasuna Hon. Gladys Atieno	Mp	2/28/2018	4/2/2018	94,882.70
97075915	Nyenze Hon. Francis M.	Mp	9/5/2018	9/5/2018	393,295.60
20170169	Sossion Hon.Wilson	Mp	4/24/2018	5/16/2018	517,989.90
20170174	Tomitom Hon. Lilian Cheptoo	Mp	3/13/2018	4/3/2018	807,810.10
20170192	Yusuf Hon.Adan Haji	M.P	6/13/2018	7/2/2018	15,810.00
	Grand Total				14,384,249.30

9b. Salary Advances

S/No.	NAME	OUTSTANDING AMOUNT
1	Gladys Atieno Wanga Nyasuna	500,000.00
2	Justus Gesito Mugali M'baya	1,000,000.00
3	Hon. Joyce Korir	500,000.00
4	John Muchiri Nyaga	1,000,000.00
5	Joshua Mwalyo Mbithi	500,000.00
6	John Mutunga Kanyuithia	714,285.80

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

7	Clement Muturi Kigano	500,000.00
8	Maoka Maore	288,889.20
9	Yussuf Mucheke Halima	175,000.30
10	William K.Kamket	125,000.00
11	Chesebe Fred Kapondi	166,666.60
12	Zuleikha Hassan	50,000.00
13	Caleb Hamisi Luyai	771,428.40
14	Samuel Arama	162,600.00
15	Adan Mohamed Sheikh	80,208.30
16	Alex Muia Mutuku	76,666.80
17	Michael Rotich Sialai	500,000.00
18	Faith Makena Nkonge	33,333.60
	TOTAL	7,144,079.00

10. ACCOUNT PAYABLES

The National Assembly had no accounts payables as at 30th June 2018.

11. FUND BALANCE BROUGHT FORWARD

Description	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	299,791,318	131,844,000
Accounts Receivables	34,848,919	58,557,000
Total	334,640,237	190,401,000

These are the fund balances that were brought forward from FY 2017/18.

12. PRIOR YEAR ADJUSTMENTS

Description	2017-2018	2016-2017
	Kshs	Kshs
Adjustments on bank account balances	-	(131,844,000)
Adjustments on receivables	(34,848,919)	(58,557,000)
TOTAL	(34,848,919)	(190,401,000)

The prior year adjustments relate to accounts receivables of Kshs 34,848,919 surrendered in the current year which had been issued in the prior year. These adjustments affect the Statement of Assets as they result in the reduction of the fund balance brought forward. The bank balances brought forward were utilized in meeting payments for the current financial year and therefore being non-exchequer receipts, they were recognized as other revenues.

13. RELATED PARTY DISCLOSURES

The National Assembly had no related party transactions in the year 2017/2018

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

14. OTHER IMPORTANT DISCLOSURES

14.1: ANNEX 1-PENDING ACCOUNTS PAYABLE-

(A) ACCOMODATION AND CONFERENCES					
S/N	Supplier	Doc. No	Invoice No	Invoice Date	Amount
1	Almond Resort Hotel	3	4380	5.4.2018	149,300
2	Boma Inn Eldoret	143	43148	31.5.2018	291,650
3	Boma Inn Eldoret	196	41805	12.4.2018	103,300
4	Diani Reef Beach Resort	194	76939	7.4.2018	1,330,500
5	Enashipai Resort	18	50825	30.5.2018	1,352,000
6	English Point	33	14304	24.4.2018	1,584,000
7	English Point	47	15874	26.6.2018	625,650
8	Fairmont Safari Club	195	139223	9.4.2018	468,000
9	Flamingo Beach Resort	192	3627	4.3.2018	1,216,440
10	Flamingo By Pride Inn	205	4653	31.5.2018	1,612,000
11	Flamingo Pride Inn	43	4623	23.5.2018	1,612,000
12	Intercontinental Hotel	140	718	13.4.2018	23,347
13	Intercontinental Hotel	28	582077	3.5.2018	120,530
14	Lake Bogoria Spa Resort	157	2124	1.6.2018	1,182,200
15	Lake Naivasha Simba Lodge	351	2018062204	22.6.2018	36,000
16	Lake Naivasha Simba Lodge	350	2018062203	22.6.2018	185,000
17	Lake Naivasha Simba Lodge	19	2018040408	6.4.2018	453,000
18	Lake Naivasha Simba Lodge	20	In201805020603	11.5.2018	1,547,500
19	Lake Naivasha Simba Lodge	38	2017111902	23.11.2017	1,411,500
20	Leisure Lodge	22	20	22.4.2018	1,826,600
21	Maiyan Holdings	120	In01036020013563	25.5.2018	415,200
22	Maiyan Holdings	164	1203218109	16.4.2018	1,407,000
23	Masada Hotel	137	1112	1.6.2018	5,880,000
24	Mombasa Continental	116	15116	25.5.2018	735,000
25	Nyali Sun Africa Beach	146	440905	26.5.2018	95,416
26	Nyali Sun Africa Beach	147	441335	26.5.2018	161,500
27	Ogwedhi Properties Ltd	156	8546	24.5.2018	14,277
28	Palm Beach	162	14769	19.5.2018	2,087,000
29	Palm Beach	144	15351	7.6.2018	368,000
30	Palm Beach	145	14764	18.5.2018	1,592,500
31	Palm Beach	161	14929	26.5.2018	1,548,500
32	Palm Beach	165	14808	20.5.2018	1,233,000
33	Palm Beach Hotel	5	15054	21.5.2018	1,499,500
34	Pinecone Hotel	193	4594	26.3.2018	189,000
35	Pride Inn Paradise	32	23730	17.5.2018	874,000
36	Royal City Hotel Ltd	10	257	27.5.2018	1,887,000
37	Royal City Hotel Ltd	23	249	28.5.2018	290,000
38	Royal City Hotel Ltd	48	291	29.6.2018	196,000

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

39	Royal City Hotel Ltd	158	274	10.6.2018	532,000
40	Royal City Hotel Ltd	201	242	24.5.2018	738,600
41	Safari Park Hotel	26	101	31.5.2018	9,455,000
42	Safari Park Hotel	36	147758	28.5.2018	808,740
43	Sarova Stanley	159	302950	5.5.2018	1,784,251
44	Sarova Taita Hills	191	803180	8.4.2018	383,900
45	Sarova Whitesands Hotel	9	292707	6.5.2018	594,300
46	Sarova Whitesands Hotel	44	15172	12.5.2018	3,594,300
47	Sarova Whitesands Hotel	163	151793	12.5.2018	174,000
48	Sarova Woodlands Hotel	11	4494	13.4.2018	216,000
49	Sarova Woodlands Hotel	142	6851	29.5.2018	202,800
50	Sarova Woodlands Hotel	148	6852	29.5.2018	124,800
51	Serena Hotels	1	1435691	18.5.2018	306,800
52	Serena Hotels	2	141786	20.4.2018	520,000
53	Sovereign Hotel	141	3568	4.5.2018	290,750
54	Swahili Beach Hotel	117	9030	25.5.2018	1,025,000
55	The Boma Hotels	34	118293	22.5.2018	2,489,660
56	The Boma Hotels	35	118423	28.5.2018	241,923
57	The Boma Hotels	139	117980	21.5.2018	2,638,460
58	The Boma Hotels	152	112929	29.5.2018	1,357,440
59	The Boma Hotels	153	118611	6.6.2018	1,265,630
60	The Boma Hotels	154	118187	26.5.2018	1,387,775
61	The Boma Hotels	155	118401	31.5.2018	1,374,300
62	The Boma Hotels	166	118436	1.6.2018	4,550,865
63	The Cradle Hotel	136	551000	29.5.2018	120,000
64	The Majlis Lamu Ltd	190	5916	2.9.2017	759,400
65	The Panari Hotel	160	316079	11.6.2018	2,030,600
66	The Panari Hotel Nrb	197	300128	13.3.2018	162,370
67	Weston Hotel		28278	12.3.2018	2,081,540
68	White Rhino Hotel	138	785	23.5.2018	97,200
69	Windsor Golf Hotel	39	1261	28.5.2018	741,870
70	Windsor Golf Hotel	40	1457	21.6.2018	42,000
71	Windsor Golf Hotel	41	1286	12.6.2018	402,760
72	Windsor Golf Hotel	46	1456	21.6.2018	93,150
73	Windsor Golf Hotel	66	1339	25.6.2018	2,298,140
74	Windsor Golf Hotel	189	19220418	16.4.2018	2,310,000
75	Windsor Golf Hotel	8	107060	17.10.2017	245,800
	Sub-Total				85,045,533.86

(B) Air Tickets/ Car Hire-Domestic Travel					
S/N	Supplier	Doc. No	Invoice No	Invoice Date	Amount
1	ATS Travel	151	118030040	9.3.2018	315,000
2	Digital Marine Ship	130	09/05/D&M/18	10.5.2018	132,240

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

3	Fly Beyond Africa	134	1057	31.5.2018	140,000
4	Kenya Airways	50	10006406	14.6.2018	353,840
5	Kenya Airways	54	10006160	22.6.2018	815,775
6	Kenya Airways	57	10006874	11.6.2018	184,335
7	Kenya Airways	58	10006132	25.6.2018	682,760
8	Kenya Airways	60	10006073	21.6.2018	278,560
9	Kenya Airways	63	10005654	30.6.2018	32,930
10	Kenya Airways	64	10005626	15.6.2018	693,605
11	Kenya Airways	67	10004949	9.6.2018	203,350
12	Kenya Airways	68	10004576	18.5.2018	37,055
13	Kenya Airways	80	10004955	25.6.2018	486,360
14	Kenya Airways	81	10004880	22.6.2018	1,006,685
15	Kenya Airways	82	10004878	22.6.2018	209,120
16	Kenya Airways	83	10003446	31.5.2018	147,110
17	Kenya Airways	84	10003323	30.5.2018	33,225
18	Kenya Airways	85	10003434	31.5.2018	31,515
19	Kenya Airways	86	10003456	31.5.2018	160,765
20	Kenya Airways	87	10003330	30.5.2018	681,990
21	Kenya Airways	89	10003420	31.5.2018	338,230
22	Kenya Airways	90	10003409	31.5.2018	888,460
23	Kenya Airways	91	10004354	8.6.2018	585,055
24	Kenya Airways	92	10004335	8.6.2018	2,153,460
25	Kenya Airways	93	10003320	30.5.2018	356,630
26	Kenya Airways	94	10004957	25.6.2018	447,945
27	Kenya Airways	100	10004396	9.6.2018	582,310
28	Kenya Airways	101	10003321	30.5.2018	208,400
29	Kenya Airways	102	10004392	9.6.2018	813,425
30	Kenya Airways	103	10004394	9.6.2018	475,600
31	Kenya Airways	104	10000645	5.4.2018	20,925
32	Kenya Airways	105	10004390	9.6.2018	659,480
33	Mara Ways Tours	131	5754	7.5.2018	137,500
34	Mara Ways Tours	132	5755	14.5.2018	108,000
35	Mara Ways Tours	133	5763	29.5.2018	160,000
36	Mara Ways Tours	135	5760	29.5.2018	360,000
37	Mara Ways Tours	149	5765	29.5.2018	216,000
38	Mara Ways Tours	150	5761	29.5.2018	360,000
39	Mara Ways Tours	198	5757	22.5.2018	140,000
40	Portmans Travel	122	734	9.10.2017	51,000
41	Primate Tours	12	1375	6.5.2018	34,550
42	Primate Tours	13	1005	21.3.2018	171,000
43	Primate Tours	14	1363	4.6.2018	90,000
44	Primate Tours	52	1450	28.6.2018	576,000
45	Primate Tours	121	1301	22.5.2018	315,720
46	Primate Tours	123	1295	22.5.2018	378,000

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

47	Primate Tours	127	1396	8.6.2018	270,000
48	Primate Tours	128	1174	2.5.2018	32,000
49	Primate Tours	129	1362	4.6.2018	456,000
50	Primate Tours	174	1275	21.5.2018	456,000
51	Pro Flight	17	561	1.6.2018	731,120
52	Flight Centre Travel Ltd	261	143	19.4.2018	39,920
53	Green Bay Travel	265	63	2.5.2018	44,540
54	Mara Ways Tours	303	5750	6.4.2018	276,000
55	Mara Ways Tours	304	5749	14.3.2018	912,000
56	Primate Tours	355	1135	18.4.2018	567,000
57	Primate Tours	356	1224	9.5.2018	72,000
58	Primate Tours	354	1448	18.4.2018	33,930
Sub-Total					21,144,420

(C) Air Tickets For Foreign Travel					
S/No.	Supplier	Doc No	Invoice No	Invoice Date	Amount
1	Kenya Airways	37	10004605	14.6.2018	122,930
2	Kenya Airways	42	10003417	31.5.2018	760,680
3	Kenya Airways	45	10005263	29.6.2018	140,160
4	Kenya Airways	49	10006704	5.6.2018	10,440
5	Kenya Airways	51	10006506	15.6.2018	8,302,960
6	Kenya Airways	53	10006698	14.5.2018	542,270
7	Kenya Airways	55	10006067	25.5.2018	7,392,685
8	Kenya Airways	56	10007054	14.6.2018	7,628,170
9	Kenya Airways	58	10006065	17.5.2018	3,980,975
10	Kenya Airways	62	10005636	30.5.2018	256,895
11	Kenya Airways	65	10005621	30.4.2018	5,470,050
12	Kenya Airways	69	10004600	16.5.2018	1,702,355
13	Kenya Airways	70	10004597	3.5.2018	578,175
14	Kenya Airways	71	10004578	21.5.2018	335,845
15	Kenya Airways	72	10004602	19.4.2018	6,648,140
16	Kenya Airways	73	10004590	14.6.2018	477,045
17	Kenya Airways	74	10004883	22.6.2018	5,057,875
18	Kenya Airways	75	10004886	22.6.2018	250,145
19	Kenya Airways	76	10004905	22.6.2018	13,788,585
20	Kenya Airways	77	10004959	25.6.2018	1,608,595
21	Kenya Airways	78	10004952	25.6.2018	4,723,750
22	Kenya Airways	79	10004862	21.6.2018	1,418,360
23	Kenya Airways	88	10003386	31.5.2018	366,380
24	Kenya Airways	95	10003131	29.5.2018	1,597,265
25	Kenya Airways	96	10003138	29.5.2018	2,303,730
26	Kenya Airways	97	10003136	29.5.2018	3,432,660
27	Kenya Airways	98	10003126	29.5.2018	2,157,415

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

28	Kenya Airways	99	10003423	31.5.2018	82,200
29	Kenya Airways	106	10003374	31.5.2018	42,718
30	Kenya Airways	107	10003427	31.5.2018	301,380
31	Kenya Airways	108	10003331	30.5.2018	1,152,400
32	Kenya Airways	109	10003112	29.5.2018	1,950,570
33	Kenya Airways	110	10003134	29.5.2018	927,405
34	ATS Travel	111	118060185	6.6.2018	840,560
35	Premier Safaris	112	2767	25.5.2018	8,297,255
36	Primate Tours	113	1258	8.6.2018	7,878,845
37	Fly High Agency	124	1863	15.5.2018	157,910
38	ATS Travel	125	118050908	23.5.2018	6,384,195
39	ATS Travel	126	118050876	21.5.2018	5,411,045
40	Green Bay Travel	266	62	17.4.2018	2,530,625
41	Green Bay Travel	267	61	17.4.2018	513,830
42	Green Bay Travel	268	55	15.3.2018	4,148,505
43	Green Bay Travel	269	43	8.9.2017	468,570
Total					122,142,548

(D) Providers Of Goods And Services					
S/No.	Supplier	Doc No	Invoice No	Invoice Date	Amount
1	Apicah Furniture Ltd	30	1252	1.3.2018	257,000
2	Capitol Supplies Ltd	115	1873	21.5.2018	200,000
3	Charwins Ltd	29	1333	11.6.2018	3,525,000
4	Delta Handlers	114	219	8.3.2018	150,229
5	Dt Dobie		16131639	23.1.2017	95,414
6	DT Dobie		16146267	21.12.2017	31,564
7	DT Dobie	372	16131639	23.1.2017	163,300
8	DT Dobie		16148507	15.2.2018	163,300
9	DT Dobie		16150639	4.4.2018	21,652
10	DT Dobie		16152987	30.5.2018	32,759
11	DT Dobie	4	16151090	18.4.2018	174,727
12	DT Dobie	203	16153279	5.6.2018	31,564
13	Emkan Building & Const.	176	67	4.6.2018	3,910,800
14	F.G.Njenga & Nguithi Ass.	223	L27535	8.5.2018	4,000
15	Kenya Literature Bureau	118	4445	23.2.2018	853,597
16	Mediamax Network Ltd	199	238	8.3.2018	162,400
17	Nation Media Group Ltd	24	2559037	23.5.2018	242,626
18	Nation Media Group Ltd	25	2558466	18.5.2018	242,626
19	Nation Media Group Ltd	27	2557338	7.5.2018	618,280
20	Nation Media Group Ltd	167	2550179	8.3.2018	242,626

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

21	Nation Media Group Ltd	168	2549132	27.2.2018	242,626
22	Nation Media Group Ltd	169	2550900	14.3.2018	485,251
23	Nation Media Group Ltd	170	2547544	16.2.2018	485,251
24	Nation Media Group Ltd	171	2551881	22.3.2018	242,626
25	Nation Media Group Ltd	172	2551099	16.3.2018	727,877
26	Nation Media Group Ltd	173	2547494	16.2.2018	288,840
27	National Oil	119	425728	31.5.2018	1,821,833
28	National Oil	187	414663	31.3.2018	1,735,091
29	National Oil	188	420112	31.4.2018	1,819,197
30	National Oil	373	431243	30.6.2018	1,980,578
31	National Oil		414683	31.3.2018	1,735,092
32	National Oil		409599	31.3.2018	1,438,062
33	Optica Limited	212	249216	30.4.2018	361,650
34	The Copy Cat Ltd	31	501218	29.3.2018	1,468,043
35	The Standard Group Ltd	179	80046712	22.12.2017	242,625
36	The Standard Group Ltd	180	80052103	11.5.2018	242,625
37	The Standard Group Ltd	181	80052357	18.5.2018	242,625
38	The Standard Group Ltd	182	80052300	17.5.2018	423,864
39	The Standard Group Ltd	183	80052358	18.5.2018	423,864
40	The Standard Group Ltd	184	80052458	23.5.2018	242,626
41	The Standard Group Ltd	185	80048466	19.2.2018	242,626
42	The Standard Group Ltd	186	80048362	14.2.2018	446,948
43	The Standard Group Ltd	202	80050504	16.3.2018	242,625
44	The Star	178	28511	1.2.2018	338,720
45	Toyota Kenya Ltd		91112147	26.4.2018	18,400
46	Toyota Kenya Ltd		91139145	28.6.2018	213,280
47	Toyota Kenya Ltd		91127068	30.5.2018	111,088
48	Toyota Kenya Ltd		91127070	30.5.2018	106,375
49	Toyota Kenya Ltd		91126730	30.5.2018	80,772
50	Toyota Kenya Ltd		91127232	31.5.2018	156,695
51	Toyota Kenya Ltd	15	91097205	21.3.2018	262,949
52	Toyota Kenya Ltd	16	911270068	30.5.2018	111,088
53	Toyota Kenya Ltd	175	91126730	6.2.2018	80,772
54	Toyota Kenya Ltd	204	911267731	12.6.2018	126,693
Total					30,312,739.80

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

(E) Unpaid Medical Bills					
1	Dr Anne Wairimu	209	59448	11.5.2018	9,000
2	Dr Eunice Cheserem	222	4843	29.5.2018	24,000
3	Dr Gacheri Nyamu	218	5097	9.5.2018	32,000
4	Dr Hosea Waweru	208	58298	31.5.2018	69,000
5	Dr Joy Mpaata	219	77059	18.5.2018	170,400
6	Dr Millicent Muriuki	215	1080	28.5.2018	33,680
7	Dr Nduta Kaguongo	227	5643/18	28.5.2018	46,000
8	Dr Omondi Ogutu	226	560	4.5.2018	40,000
9	Dr Pankaj Patel	206	1337-06/18	2.6.2018	1,269,000
10	Dr Philip Simani	213	936	23.1.2018	11,000
11	Dr Robin Mogere	221	4891	25.5.2018	4,000
12	Dr Walter Owen Ongony	207	9536	31.3.2018	87,000
13	George Ogonji	225	12568	29.5.2018	6,500
14	Gyne Paed Medical Centre	210	12566/18	5.5.2018	24,500
15	Menelik Chest Clinic	220	G11341	26.3.2018	6,000
16	Metropolitan Hospital	224	O793426	5.5.2018	24,813
17	Nairobi Ear&Nose Throat	214	112154	16.4.2018	42,000
18	Dental Health Providers	216	51918	19.5.2018	112,000
19	Baus Optical Ltd	217	106569	31.5.2018	777,000
20	Prof Erastus Olonde	211	7663	24.5.2018	4,000
Sub-Total					2,791,893

(F) Catering Department Bills	Annex 2	30.6.2018	2,435,232
--------------------------------------	----------------	------------------	------------------

(G) Bunge Staff Canteen Bills	Annex 2	30.6.2018	4,855,395
--------------------------------------	----------------	------------------	------------------

SUMMARY OF PENDING BILLS-FY 2017/2018(VOTE R2042)		
S/N	Items	Amount
(A)	Accommodation And Conferences	85,045,534
(B)	Air Tickets/ Car Hire-Domestic Travel	21,144,420
(C)	Air Tickets For Foreign Travel	122,142,548
(D)	Providers Of Goods And Services	30,312,740

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2018

(E)	Unpaid Medical Bills	2,791,893
(F)	Catering Department Bills	2,435,232
(G)	Bunge Staff Canteen Bills	4,855,395
	Grand Total	268,727,762


15. ANNEX 2-PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

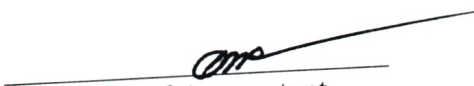
The following is the summary of issues raised by the external auditor through the management letter since the opinion has not been issued, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Outstanding Imprests- Kshs. 34,848,919	The amounts have since been surrendered.	Chief Accountant	Resolved	
2.0	Accounts Payables- Kshs 236,728,322	Outstanding bills of Kshs. 221,231,907 have since been paid leaving a balance of Kshs.15,496,415 as at 30 th June 2018.	Chief Accountant	Substantially Resolved	Payments are ongoing

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.


 Clerk of the National Assembly
 Michael R. Sialai, EBS


 Chief Accountant
 Peter A. Meikoki
 ICPAK Member Number: 4339

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
	2017/2018			2017/2018
Transport equipment	104,524,714	29,783,063	-	134,307,777
Office equipment, furniture and fittings	36,956,198	57,549,633	-	94,505,831
ICT Equipment, Software and Other ICT Assets	3,040,000	304,673.00	-	3,344,673
Total	144,520,912	87,637,369	-	232,158,281

ANNEX 4- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes



Trial Balance

Entity: 2042-National Assembly

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
2110105 Basic Salaries - Members of Parliament	1,539,137,686.75	0.00	1,713,193,815.00	0.00
2110112 Basic Salaries - National Assembly	250,969,567.30	0.00	318,440,986.25	0.00
2110100 Basic Salaries - Permanent Employees	1,790,107,254.05	0.00	2,031,634,801.25	0.00
2110201 Contractual Employees	4,317,605,886.70	0.00	3,185,867,907.10	0.00
2110200 Basic Wages - Temporary Employees	4,317,605,886.70	0.00	3,185,867,907.10	0.00
2110301 House Allowance	107,002,000.00	0.00	117,304,000.00	0.00
2110302 Horaria	423,800.00	0.00	206,500.00	0.00
2110303 Acting Allowance	721,475.00	0.00	8,357,375.00	0.00
2110304 Overtime - Civil Service	8,531,256.00	0.00	16,411,744.50	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	70,484,100.00	0.00	90,149,250.00	0.00
2110313 Entertainment Allowance	10,941,077.50	0.00	15,255,700.00	0.00
2110314 Transport Allowance	94,228,450.00	0.00	88,481,230.00	0.00
2110315 Extreneous Allowance	11,440,062.00	0.00	14,616,820.00	0.00
2110316 Security Allowance	181,357,816.60	0.00	223,996,999.00	0.00
2110317 Domestic Servant Allowance	1,324,000.00	0.00	1,448,800.00	0.00
2110318 n Practising Allowance	9,105,750.00	0.00	11,719,200.00	0.00
2110320 Leave Allowance	9,273,877.00	0.00	27,875,631.00	0.00
2110321 Administrative Allowance	962,245,149.95	0.00	1,144,792,520.80	0.00
2110323 Late Duty Allowance	87,589,400.00	0.00	84,395,050.00	0.00
2110325 Car Maintenance Allowance	1,370,596,486.30	0.00	1,495,264,297.85	0.00
2110328 National Assembly Attendance Allowance	427,962,376.70	0.00	726,968,656.90	0.00
2110300 Personal Allowances paid as part of Salary	3,353,227,077.05	0.00	4,067,243,775.05	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	194,987,569.05	0.00	120,770,126.25	0.00
2110405 Telephone Allowance	46,263,522.50	0.00	51,001,313.45	0.00
2110400 Personal Allowances paid as Reimbursements	241,251,091.55	0.00	171,771,439.70	0.00
2110000 Wages and Salary Contributions	9,702,191,309.35	0.00	9,456,517,923.10	0.00
2120101 Employer Contributions to National Social Security Fund	743,600.00	0.00	940,200.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	743,600.00	0.00	940,200.00	0.00
2120301 Employer Contributions to Private Social Security Funds and Schemes	62,012,290.50	0.00	70,699,387.00	0.00
2120300 USE OF GOODS AND SERVICES	62,012,290.50	0.00	70,699,387.00	0.00
2120000 Social Contributions	62,755,890.50	0.00	71,639,587.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,785,835,258.75	0.00	2,439,595,192.00	0.00
2210302 Accommodation - Domestic Travel	208,150,944.45	0.00	173,818,658.90	0.00
2210303 Daily Subsistence Allowance	199,560,680.00	0.00	199,294,015.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	73,200.00	0.00	470,782.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,193,620,083.20	0.00	2,813,178,647.90	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	564,502,712.90	0.00	628,047,296.90	0.00
2210402 Accommodation	110,874,838.40	0.00	132,991,895.55	0.00
2210403 Daily Subsistence Allowance	318,629,671.80	0.00	433,568,176.15	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	180,496.00	0.00	525,254.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	994,187,719.10	0.00	1,195,132,622.60	0.00
2210502 Publishing & Printing Services	45,506.00	0.00	0.00	0.00
2210504 Advertising, Awareness and	67,461,419.85	0.00	39,511,730.70	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Publicity Campaigns		0.00	39,511,730.70	0.00
2210500 Printing, Advertising and Information Supplies and Services	67,506,925.85			
2210604 Hire of Transport, Equipment	873,000.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	873,000.00	0.00	0.00	0.00
2210701 Travel Allowance	75,526,123.20	0.00	103,636,344.80	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	911,512.00	0.00	863,692.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210705 Field Training Attachments	3,407,194.00	0.00	6,291,388.00	0.00
2210700 Training Expenses	79,844,829.20	0.00	110,791,424.80	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	21,154,300.00	0.00	15,423,616.35	0.00
2210802 Boards, Committees, Conferences and Seminars	117,520,429.50	0.00	226,527,141.60	0.00
2210800 Hospitality Supplies and Services	138,674,729.50	0.00	241,950,757.95	0.00
2211015 Foods and Rations	255,180.00	0.00	13,166,508.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	4,221,505.00	0.00	20,880.00	0.00
2211000 Specialised Materials and Supplies	4,476,685.00	0.00	13,187,388.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,333,500.00	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	6,242,950.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	10,576,450.00	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	5,035,096.10	0.00	5,600,697.50	0.00
2211200 Fuel Oil and Lubricants	5,035,096.10	0.00	5,600,697.50	0.00
2211305 Contracted Guards and Cleaning Services	0.00	0.00	421,000.00	0.00
2211310 Contracted Professional Services	3,754,730.00	0.00	1,644,004.00	0.00
2211325 Constituency Office Expenses	1,182,092,642.45	0.00	1,096,474,767.10	0.00
2211300 Other Operating Expenses	1,185,847,372.45	0.00	1,098,539,771.10	0.00
2210000 Goods and Services	4,680,642,890.40	0.00	5,517,893,040.55	0.00
2220101 Maintenance Expenses - Motor Vehicles	12,992,819.15	0.00	18,026,341.40	0.00
2220100 Routine Maintenance - Vehicles	12,992,819.15	0.00	18,026,341.40	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	953,450.40	0.00	138,095.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	7,923,052.00	0.00	619,570.00	0.00
2220200 Routine Maintenance - Other Assets	8,876,502.40	0.00	757,665.00	0.00
2220000 Routine Maintenance	21,869,321.55	0.00	18,784,006.40	0.00
2620182 Contribution to Commonwealth Parliamentary Association	1,050,000.00	0.00	1,599,688.00	0.00
2620184 Contribution to Other Parliamentary Associations	1,321,404.00	0.00	1,065,750.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	2,371,404.00	0.00	2,665,438.00	0.00
2620000 Grants and Other Transfers to International Organizations	2,371,404.00	0.00	2,665,438.00	0.00
2640502 Capital Transfer to Individual	1,778,000,000.00	0.00	5,000,000.00	0.00
2640500 Other Capital Grants and Transfers	1,778,000,000.00	0.00	5,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	1,778,000,000.00	0.00	5,000,000.00	0.00
2710115 Refund Exgratia and Other Service Gratuities	0.00	0.00	5,159,548.30	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	5,159,548.30	0.00
2710000 Social Security Benefits	0.00	0.00	5,159,548.30	0.00
3110701 Purchase of Motor Vehicles	29,783,062.50	0.00	70,347,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	29,783,062.50	0.00	70,347,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	33,886,100.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	16,282,940.00	0.00	7,447,500.00	0.00
3111009 Purchase of other Office Equipment	7,380,593.10	0.00	15,508,698.70	0.00
3111000 Purchase of Office Furniture and General Equipment	57,549,633.10	0.00	22,956,198.70	0.00
3111111 Purchase of ICT Networking	304,673.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
and Communication Equipment				
3111100 Purchase of Specialised Plant, Equipment and Machinery	304,673.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	87,637,368.60	0.00	93,303,198.70	0.00
6530101 Ministry HQ Recurrent Bank A/C	570,910,139.20	0.00	299,791,318.00	0.00
6530100 Recurrent Bank Accounts	570,910,139.20	0.00	299,791,318.00	0.00
6530000 Recurrent Bank Accounts	570,910,139.20	0.00	299,791,318.00	0.00
6580101 Cash	2,016,023.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	2,016,023.00	0.00	0.00	0.00
6580000 Cash in Hand	2,016,023.00	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	7,144,079.00	0.00	1,233,861.00	0.00
6710100 Debtors & Advances - Employees	7,144,079.00	0.00	1,233,861.00	0.00
6710000 Domestic Debtors & Advances	7,144,079.00	0.00	1,233,861.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.80	0.00
6760103 Temporary Imprests	14,384,249.30	0.00	33,615,058.00	0.00
6760100 Imprests	14,384,249.30	0.00	33,615,058.80	0.00
6760000 Government imprests	14,384,249.30	0.00	33,615,058.80	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	57,762,675.55	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.10	0.00
7320110 Court Attachments	0.20	0.00	0.00	0.05
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.05
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	36.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.05
7320199 Salary Control Account	0.00	207,924,599.70	0.00	0.00
7320100 Salary Deductions	0.20	265,687,275.25	0.10	36.15
7320000 Other Liabilities	0.20	265,687,275.25	0.10	36.15
7350104 Employee Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	168,349,292.95	0.00	0.00
7390100 System Required Liabilities	0.00	168,349,292.95	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	168,349,292.95	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	44,455,403,470.00	0.00	28,559,100,000.00
9910200 Exchequer Provisions	0.00	44,455,403,470.00	0.00	28,559,100,000.00
9910301 Transfers From CRF A/C to Ministries	0.00	0.00	0.00	0.00
9910300 County Transfers	0.00	0.00	0.00	0.00
9910000 Provisions	0.00	44,455,403,470.00	0.00	28,559,100,000.00
9999999 Consolidated Fund	27,959,517,363.10	663,224,353.40	13,053,497,056.20	398,281,918.25
9999900	27,959,517,363.10	663,224,353.40	13,053,497,056.20	398,281,918.25
9990000 Opening Balance Reserves	27,959,517,363.10	663,224,353.40	13,053,497,056.20	398,281,918.25
Total	44,889,440,038.20	45,552,664,391.60	28,559,100,036.15	28,957,381,954.40

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 2042-National Assembly

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	15,896,303,470.00	15,504,200,000.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		15,896,303,470.00	15,504,200,000.00
PAYMENTS			
Compensation of Employees	12	9,764,947,199.85	9,528,157,510.10
Use of goods and Services	13	4,702,512,211.95	5,536,677,046.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,778,000,000.00	5,000,000.00
Other Grants and Transfers	16	2,371,404.00	2,665,438.00
Social Security Benefits	17	0.00	5,159,548.30
Acquisition of Assets	18	87,637,368.60	93,303,198.70
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		16,335,468,184.40	15,170,962,742.05
SURPLUS/DEFICIT		(439,164,714.40)	333,237,257.95

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 2042-National Assembly

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	570,910,139.20	299,791,318.00
Cash Balances	22B	2,016,023.00	0.00
Total Cash And Cash Equivalents		572,926,162.20	299,791,318.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	21,528,328.30	34,848,919.80
TOTAL FINANCIAL ASSETS		594,454,490.50	334,640,237.80
Financial Liabilities			
Accounts Payables - Deposits	24	434,036,568.00	36.05
NET FINANCIAL ASSETS		160,417,922.50	334,640,201.75
REPRESENTED BY			
Fund Balance b/fwd	25	334,640,201.75	(396,912,574.45)
Surplus/Deficit for the Year		(439,164,714.40)	333,237,257.95
NET FINANCIAL POSITION		(104,524,512.65)	(63,675,316.50)

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 2042-National Assembly
 Current Period: JUL-17 To JUN-18
 Compare With: JUL-16 To JUN-17

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	15,896,303,470.00	15,504,200,000.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	9,764,947,199.85	9,528,157,510.10
Use of goods and Services	13	4,702,512,211.95	5,536,677,046.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	1,778,000,000.00	5,000,000.00
Other Grants and Transfers	16	2,371,404.00	2,665,438.00
Social Security Benefits	17	0.00	5,159,548.30
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		447,357,123.45	(13,915,589,893.50)
Net Cash From Operating Activities	A	95,829,777.65	(13,489,049,436.85)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	87,637,368.60	93,303,198.70
Net Cash Flow From Investing Activities	B	(87,637,368.60)	(93,303,198.70)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	8,192,409.05	(13,582,352,635.55)
Cash and Cash Equivalent at BEGINNING of The Year		299,791,318.00	13,483,828,435.30
Cash and Cash Equivalent at END of The Year	22A+22B	572,926,162.20	299,791,318.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____


Date: _____

REPUBLIC OF KENYA
R2042: NATIONAL ASSEMBLY

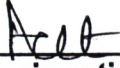
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2018

	Kshs.
Balance as per Bank certificate	740,909,667.35
Less:	
1. Payments in cash Book not recorded in Bank Statement (unrepresented payments)	169,999,528.55
2. Receipts in Bank Statement not yet recorded in cash book	-
Add:	
3. Payments in Bank Statement not yet recorded in the Cash Book	-
4. Receipts in Cash Book not yet recorded in the bank statement	-
Bank Balance as per Cash Book	570,910,138.80

Reconciliation prepared by:

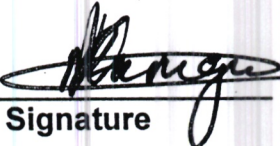


Signature



Designation 13-Jul-18
Date

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the reconciliation is correct



Signature



Designation 13-Jul-18
Date

UNPRESENTED CHEQUES**PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018**

DATE	CHEQUE NO	PAYEE	AMOUNT
6/14/2018	1172.1	FLIGHT CENTRE TRAVEL LIMITED	0.85
6/29/2018	60026267	CLEMENT MUTURI KIGANO	42,210.00
6/29/2018	60026263	CORNELLY SEREM	107,401.00
6/29/2018	60025704	SILAS KIPKOECH TIREN	107,776.20
6/29/2018	60026224	SILAS KIPKOECH TIREN	107,776.20
6/29/2018	60026210	GIDEON KETER	114,905.00
6/29/2018	60025886	BERNARD MASAKA SHINALI	120,533.00
6/29/2018	60026314	CHARLES GUMINI GIMOSE	122,409.00
6/29/2018	60026309	ROBERT PUKOSE	128,037.00
6/29/2018	60025985	DAVID OLE SANKOK	134,342.50
6/29/2018	60026212	KITAYAMA MARWA KAMERO MAISORI	139,775.50
6/29/2018	60026231	PARLIAMENTARIANS SAVINGS AND CREDIT	150,000.00
6/29/2018	60026113	GEOFFREY OMUSE	150,549.00
6/29/2018	60026227	GEOFFREY OMUSE	150,549.00
6/29/2018	60026285	IJARA CONSTITUENCY OFFICE	151,994.00
6/29/2018	60025687	PAMELA AWUOR OCHIENG	152,800.20
6/29/2018	60025600	MOHAMED ALI MOHAMED	153,175.40
6/29/2018	60026230	MOHAMED ALI MOHAMED	153,175.40
6/29/2018	60026206	ABDUL RAHIM DAWOOD	154,770.00
6/29/2018	60026282	KINANGO CONSTITUENCY OFFICE	170,402.00
6/29/2018	60026280	ROBERT GICHUUMU GITHINJI	173,530.00
6/29/2018	60026469	KENYA AIRWAYS LIMITED	173,675.00
6/29/2018	60026240	ERASTUS NZIOKA KIVASU	189,476.00
6/29/2018	60026312	JIMMY NURU ONDIEKI ANGWENYI	197,825.20
6/29/2018	5963.4	Mwambire, Teddy Ngumbao	212,457.00
6/29/2018	60026232	ALFRED KIPTOO KETER	213,301.20
6/29/2018	60025978	JOHN PAUL MWIRIGI	218,648.00
6/29/2018	60026269	JOSHUA MWALYO MBITHI	247,538.20
6/29/2018	60026216	JAMES OPIYO WANDAYI	254,573.20
6/29/2018	60026262	ROBERT PUKOSE	256,074.00
6/29/2018	60026222	GIDEON MUTEMI MULYUNGI	268,718.25
6/29/2018	60026237	STANLEY MUIRURI MUTHAMA	274,740.20
6/29/2018	60026284	EMBAKASI SOUTH CONSTITUENCY OFFICE	278,550.00
6/29/2018	60026477	KENYA AIRWAYS LIMITED	285,795.00
6/29/2018	2515.9	KAIRU MISS RACHEAL	296,667.00
6/29/2018	60025974	SHAKEEL SHABIR AHMED	305,319.00
6/29/2018	60026286	KINANGOP CONSTITUENCY OFFICE	315,000.00
6/29/2018	60026310	KACHELIBA CONSTITUENCY OFFICE	315,000.00
6/29/2018	60026485	Prideinn Flamingo Beach Resort Limi	322,413.80
6/29/2018	60025635	MOHAMED RUWEIDA OBO	340,400.20
6/29/2018	60026238	MOHAMED RUWEIDA OBO	340,400.20
6/29/2018	60026438	GIDEON KETER	344,715.00

6/29/2018	60025979	CHARLES WERE ONGONDO	351,468.60
6/29/2018	60026207	JANET ONGERA	366,101.40
6/29/2018	60026235	MIRUKA ONDIEKI ALFAH	371,729.40
6/29/2018	60026215	JOSHUA ADUMA OWUOR	384,111.00
6/29/2018	60025637	RASHID KASSIM AMIN	385,799.40
6/29/2018	60026277	KERICHO COUNTY WOMEN REPRESENTATIVE	396,900.00
6/29/2018	60026476	KENYA AIRWAYS LIMITED	405,390.00
6/29/2018	60026213	ZACHARY KWENYA THUKU	407,387.50
6/29/2018	60025987	CHRISTOPHER ASEKA WANGAGA	409,906.00
6/29/2018	60026209	PAUL ODALO ABUOR	409,999.80
6/29/2018	60026208	JERUSHA MONGISHA MOMANYI	423,507.00
6/29/2018	60026272	DANIEL KAMUREN TUITOEK	429,604.00
6/29/2018	60025983	YUSSUF ADAN HAJI	433,825.00
6/29/2018	60026337	YUSSUF ADAN HAJI	433,825.00
6/29/2018	60026264	JOHN OLAGO ALUOCH	434,106.40
6/29/2018	60026313	WILLIAM KIPKORIR CHEPTUMO	443,111.20
6/29/2018	60026242	BUNGE SACCO LTD	452,585.00
6/29/2018	60025717	SAFIA SHEIKH ADAN	452,585.00
6/29/2018	60026214	NASRI. SAHAL. IBRAHIM.	454,461.00
6/29/2018	60026460	GODFREY OSOTSI	500,000.00
6/29/2018	60026218	PARLIAMENTARIANS SAVINGS AND CREDIT	500,000.00
6/29/2018	60026387	CALEB KIPKEMEI KOSITANY	529,501.00
6/29/2018	60026288	MWINGI CENTRAL CONSTITUENCY OFFICE	530,844.00
6/29/2018	60026287	LAGDERA CONSTITUENCY OFFICE	535,000.00
6/29/2018	60026225	FRED KAPONDI CHESBE	543,744.80
6/29/2018	60026266	SAMUEL MOROTO CHUMEL	547,323.00
6/29/2018	60026422	GODFREY OSOTSI	550,137.00
6/29/2018	60025975	JOHANA NGENO KIPYEGON	576,682.40
6/29/2018	60026217	RICHARD MOMOIMA ONYONKA	578,277.00
6/29/2018	60025977	ALFRED WEKESA SAMBU	589,533.00
6/29/2018	60025981	IRENE MUTHONI KASALU	604,728.00
6/29/2018	60026200	JOHNSON MANYA NAICCA	606,698.40
6/29/2018	60026221	CHARLES GUMINI GIMOSE	612,045.00
6/29/2018	60026413	ABDULLSWAMAD SHERIFF NASSIR	620,205.60
6/29/2018	60026219	FLORENCE MWIKALI MUTUA	621,706.40
6/29/2018	60026311	KITUTU CACHE CONSTITUENCY OFFICE	629,850.00
6/29/2018	60026352	JANET JEPKEMBOI SITIENEI	639,903.60
6/29/2018	60026271	AMIN DEDDY MOHAMED ALI	642,061.00
6/29/2018	60026275	JUSTUS MURUNGA KAKHOHA	668,325.00
6/29/2018	60026223	SHARIFF ATHMAN ALI	674,797.20
6/29/2018	60026423	SHARIFF ATHMAN ALI	674,797.20
6/29/2018	60026236	HASSAN ODA HULUFO	701,061.20
6/29/2018	60026220	CHRINSANTUS WAMALWA WAKHUNGU	705,845.00
6/29/2018	60025973	JAMES LOMENEN EKOMWA	708,565.20
6/29/2018	60026241	GLADYS ATIENO WANGA NYASUNA	719,258.40
6/29/2018	60026239	OMBAKI EZEKIEL MACHOGU	732,202.80
6/29/2018	60025980	MUHINGA AMOS KIMUNYA	744,772.00

6/29/2018	60026483	THE PANARI HOTEL	759,189.65
6/29/2018	60026315	MOHAMMED MOHAMUD SHEIKH	860,146.00
6/29/2018	60026274	KASSIM SAWA TANDAZA	884,065.00
6/29/2018	60026466	KAWIRA MWANGAZA	886,410.00
6/29/2018	60026317	ABDI MUDE IBRAHIM	890,162.00
6/29/2018	60026270	SAMUEL ONUNGA ATANDI	896,259.00
6/29/2018	60026233	ONYIEGO SILVANUS OSORO	909,391.00
6/29/2018	60026279	VINCENT TUWEI KIPKURUI	912,298.00
6/29/2018	60026308	GEOFFREY MAKOKHA ODANGA	920,365.60
6/29/2018	6.023	FREHUCK ENTERPRISES	948,000.00
6/29/2018	60026226	JACQUELINE ADHIAMBO ODUOL	1,003,941.40
6/29/2018	60025971	ANDREW KATUU MWADIME	1,099,805.00
6/29/2018	60025986	MOHAMED HIRE GARANE	1,204,861.00
6/29/2018	60025972	MILLIE GRACE AKOTH ODHIAMBO	1,265,737.20
6/29/2018	60025984	ABDIKHAIM OSMAN MOHAMED	1,308,510.00
6/29/2018	60026229	SHADRACK JOHN MOSE	1,374,170.00
6/29/2018	60025988	LOKIRU MOHAMMED ALI	1,375,108.00
6/29/2018	60025982	REHEMA DIDA JALDESA	1,402,122.40
6/29/2018	60026484	FAIRMONT THE NORFOLK	1,407,572.35
6/29/2018	60026281	MOSES KIRIMA NGUCHINE	1,434,004.40
6/29/2018	60026234	PAUL AMOLLO OTIENDE	1,536,444.00
6/29/2018	60026468	KENYA AIRWAYS LIMITED	1,564,715.00
6/29/2018	60026316	OMAR MOHAMED MAALIM HASSAN	1,585,220.00
6/29/2018	60026268	GEDI FATUMA ALI	1,810,340.00
6/29/2018	60025976	FRANCIS CHACHU GANYA	1,812,685.00
6/29/2018	60026349	MARK LEMUNOKOL	1,814,185.80
6/29/2018	60025713	NASRI. SAHAL. IBRAHIM.	1,817,844.00
6/29/2018	60026362	HASSAN HAMASA REHEMA	2,078,420.40
6/29/2018	60026456	FREDRICK OWINO OTIENO	2,127,900.00
6/29/2018	60026475	KENYA AIRWAYS LIMITED	2,173,000.00
6/29/2018	60026470	KENYA AIRWAYS LIMITED	2,353,585.00
6/29/2018	60026265	JOHN LODEPE NAKARA	2,490,390.00
6/29/2018	60026278	DAVID KANGOGO BOWEN	2,493,766.80
6/29/2018	60025609	GETRUDE MBEYU MWANYANJE	2,638,125.00
6/29/2018	60026276	NORTH HERR CONSTITUENCY OFFICE	2,655,154.15
6/29/2018	60026458	LUKA CHELANGA MAIYO	2,696,000.00
6/29/2018	60026467	KENYA AIRWAYS LIMITED	2,710,055.00
6/29/2018	60026228	AMINA GEDOW HASSAN	2,715,510.00
6/29/2018	60026482	AZANIA SPORTS HOUSE	2,730,000.00
6/29/2018	60026283	BARINGO CENTRAL CONSTITUENCY OFFICE	2,931,547.50
6/29/2018	60026472	KENYA AIRWAYS LIMITED	3,379,510.00
6/29/2018	60025645	KENNETH ODHIAMBO OKOTH	3,586,039.50
6/29/2018	60025833	BEVAJ FURNITURE LIMITED	3,587,801.70
6/29/2018	60026347	DENNITAH GHATI	4,000,382.40
6/29/2018	60026457	GEORGE GAZEMBA JUSA	4,239,030.00
6/29/2018	60026480	9265 GCS PARLIAMENTARY SERVICE COMM	5,180,850.00
6/29/2018	60026471	KENYA AIRWAYS LIMITED	5,234,655.00

6/29/2018	60026473	KENYA AIRWAYS LIMITED	5,300,250.00
6/29/2018	60026459	THE NAIROBI HOSPITAL	5,504,630.00
6/29/2018	60026481	MASADA HOTEL	6,244,870.70
6/29/2018	60026455	NATIONAL ASSEMBLY STANDING IMPREST	23,792,839.00
TOTAL			169,999,528.55

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2018

DATE	CHEQUE NO	PAYEE	AMOUNT
TOTAL			0.00

PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2018

DATE	CHEQUE NO	PAYEE	AMOUNT
TOTAL			0.00

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018

DATE	CHEQUE NO	PAYEE	AMOUNT
TOTAL			-

