

REPUBLIC OF KENYA



*Proposed LAZD
By the Deputy
Magistrate Chief
Chief Hon. Benjamin
Mwambi
20/6/2015
2015*

OFFICE OF THE AUDITOR-GENERAL

01 JUN 2015

REPORT

PARLIAMENT
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ON

THE FINANCIAL STATEMENTS OF
PARLIAMENTARY SERVICE COMMISSION

FOR THE YEAR ENDED
30 JUNE 2015



REPUBLIC OF KENYA



PARLIAMENTARY SERVICE COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

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

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I. KEY PSC INFORMATION AND MANAGEMENT

(a) Background information

The Constitution of Kenya 2010 established the Parliamentary Service Commission 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 PSC.

The Composition of the Commission is as follows:-

Hon. Justin Muturi, EGH, MP	-	Speaker, National Assembly/Chairman, PSC
Sen. Beth Mugo, EG, MP	-	Vice Chair, PSC
Hon. Jimmy Angwenyi, MP	-	Member
Hon. Adan Kenyan, CBS, MP	-	Member
Sen. Sammy Leshore, MP	-	Member
Sen. David Musila, MGH, MP	-	Member
Hon. Regina Chang'orok Nyeris MP	-	Member
Hon. Gladys Wanga, MP	-	Member
Hon. (Dr.) Abdullahi Ibrahim Ali	-	Member
Dr. Lonah Mutoro Mumelo	-	Member

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.

(b) 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

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(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 the Parliament

The Vision of the 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
- Senior Deputy Clerk – Senate - Member
- Senior Deputy Clerk – National Assembly - Member
- Director – Budget Office - Member
- Director CPST - Member
- Director, Litigation and Compliance - Member

3. Fiduciary Management

The key management personnel who held office during the Financial year 30th June, 2015 and who had direct fiduciary responsibility were:-

No.	Designation	Name
1	Clerk of the Senate/Secretary Parliamentary Service Commission/ Accounting Officer	Mr. Jeremiah M. Nyegenye

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2 Clerk, National Assembly/Funds Administrator Mr. Justin Bundi

(e) **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

- o Hon. Regina Chang'orok Nyeris – *Chairperson*
- o Hon. Jimmy Angwenyi
- o Hon. Gladys Wanga
- o Hon. (Dr.) Abdullahi Ibrahim Ali
- o Dr. Lonah Mumelo

Audit Committee

- o Dr. Lonah Mumelo – *Chairperson*
- o Sen. David Musila
- o Hon. Adan Keynan

Tender and Procurement

Hon. Jimmy Angwenyi – *Chairman*
Sen. Beth Mugo
Sen. Sammy Leshore
Hon. Gladys Wanga
Hon. (Dr.) Abdullahi Ibrahim Ali

(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 oversights 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.

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(f) Entity Headquarters

Parliamentary Service Commission
P.O. Box 41842- 00100,
County Hall,
Parliament Buildings,
Parliament Road
NAIROBI-KENYA

(g) Entity Contacts

Contacts

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

(h) Entity Bankers

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

(i) Independent Auditors

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

(j) Principal Legal Adviser

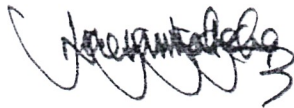
Director Litigation and Compliance
Parliamentary Service Commission
Parliament road
P.O. Box 41841
G.P.O 00100
NAIROBI - KENYA

**II. FORWARD BY THE CLERK OF THE SENATE /SECRETARY TO THE
PARLIAMENTARY SERVICE COMMISSION**

Include among others the following:

- Mention in summary the budget performance against actual amounts for current year based on economic classification and programmes,
- Detail key achievements for the entity,
- List emerging issues related to the entity,
- List the implementation challenges and recommended way forward.

Sign



**Clerk of the Senate/Secretary Parliamentary Service Commission
/ Accounting Officer**

III. STATEMENT OF PSC 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 Senate/Secretary of the Parliamentary Service Commission is responsible for the preparation and presentation of the Parliamentary Service Commission's financial statements, which give a true and fair view of the state of affairs of the Parliamentary Service Commission for and as at the end of the financial year (period) ended on June 30, 2015. 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 PSC (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk of the Senate/Secretary of the Parliamentary Service Commission accepts responsibility for the Parliamentary Service Commission'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 Senate/Secretary of the Parliamentary Service Commission is of the opinion that the Parliamentary Service Commission's financial statements give a true and fair view of the state of Parliamentary Service Commission's transactions during the financial year ended June 30, 2015, and of the Commission's financial position as at that date. The Clerk of the Senate charge of the Parliamentary Service Commission further confirms the completeness of the accounting records maintained for the Commission's, which have been relied upon in the preparation of the Parliamentary Service Commission's financial statements as well as the adequacy of the systems of internal financial control.

The Clerk of the Senate in charge of the Parliamentary Service Commission 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 Senate confirms that the Parliamentary Service Commission'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.

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Approval of the financial statements

The Parliamentary Service Commission financial statements were approved and signed by the Clerk of the Senate/Parliamentary Service Commission on 30th September, 2015.



Clerk of the Senate/Secretary
Parliamentary Service Commission



Director Finance & Accounting

REPUBLIC OF KENYA

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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 PARLIAMENTARY SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Parliamentary Service Commission (PSC) set out on pages 9 to 34, which comprises of the statement of assets and liabilities as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation; recurrent and development combined and summary statement of provisioning for the year then ended, and summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief were, necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain

Parliamentary Service Commission – Annual Report and Financial Statements for the year ended 30 June 2015

reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. Foreign Travel Expenditure

Examination of Commission's payment records indicate that amounts totalling Kshs.79,501,127.00 was paid to various travel companies on account of issuing air tickets during the year under review. These payments were not supported with documentation including copies of confirmed air tickets, boarding passes passport entry/exit stamps.

In the circumstance, it is not possible to confirm the validity and legality of payments totaling Kshs.79, 501, 127.00 to travel companies.

2. Office and General Supplies and Services

During the year under review the Commission paid a total of Kshs.81,131,550.00 on account of goods under office and general supplies relating to fraudulent procurement of tonners whose documents are held at the Directorate of Criminal Investigation, hence unavailable for audit review.

In the circumstance, it has not been possible to confirm that goods valued at Kshs.81,131,550.00 were lawfully and effectively acquired under Article 229(6) of Constitution.

3. Pending Bills

Examination of Pending Bills reveals that bills totalling Kshs.6,358,500 were outstanding as at 30 June 2015. Information and documentation availed indicate that the Commission ordered and received Toner Cartridges for computers, photocopiers and equipment that could not be physically verified in the Commission.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Parliamentary Service Commission as at 30 June 2015, and of its financial performance and its cash funds for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and Parliamentary Service Commission Act, 2011.

Other Matter

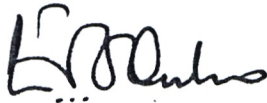
1. Imprests

Examination of imprest payments totaling Kshs.8,931,430.00 to staff attached to various committees and subsequent surrender documentation revealed the following irregularities: -

- 1.1 A payment of Kshs.4,400,570.00 on account of Public Investment Committee meeting was not supported with documentation including the list of attendees
- 1.2 An officer of the Technical Evaluation Committee was issued with imprest totaling Kshs.1,057,000.00 out of the approved amount of Kshs.2,114,000.00 to facilitate Technical Evaluation Committee which was evaluating sub-contractors for the proposed multi-storey office block. No documentary evidence has been produced to support this payment.
- 1.3 Two imprest surrenders of Kshs.1,462,640.00 and Kshs. 795,720.00 were not supported with the relevant documentary evidence, hence the propriety of these payments could not be confirmed.

1.4 The Commission paid Kshs.1,215,500.00 to a local company in respect of accommodation provided to thirty three (33) National Lands Committee members. No documentary evidence has been produced to support the procurement and payment.

My opinion is not qualified in respect to this matter.



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

Nairobi

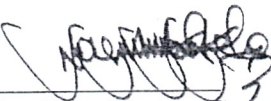
6 May 2016


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V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Exchequer releases	1	23,155,454	24,531,000
Other Receipts	2	1,475	3,199
TOTAL RECEIPTS		23,156,929	24,534,199
PAYMENTS			
Compensation of Employees	3	11,533,660	9,726,599
Use of goods and services	4	8,971,309	7,258,674
Other grants and transfers	5	1,584,370	5,304,845
Social Security Benefits	6	53,189	49,993
Acquisition of Assets	7	957,478	2,086,273
TOTAL PAYMENTS		23,100,006	24,426,383
SURPLUS/DEFICIT	11	56,923	107,816

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The PSC financial statements were approved on 30th September 2015 and signed by:


 Clerk of the Senate / Secretary of the
 Parliamentary Service Commission


 Director Finance & Accounting

PARLIAMENTARY SERVICE COMMISSION


Reports and Financial Statements

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VI. STATEMENT OF ASSETS AND LIABILITIES

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The PSC financial statements were approved on 30th September, 2015 and signed by:

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Bank And Cash			
Bank Balances	8A	234,124	113,324
Bank And Cash		234,124	113,324
Accounts receivables			
Imprest		101,877	108,406
Advances		5,258	1,796
Receivables		107,135	110,202
TOTAL FINANCIAL ASSETS		341,259	223,526
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	9	177,961	0
		177,961	0
NET FINANCIAL ASSETS		163,298	223,526
REPRESENTED BY			
Fund balance b/fwd	10	170,252	29,460
Surplus/Deficit for the year	11	56,923	107,816
Prior year adjustments/Suspense	12	-63,877	86,250
NET FINANCIAL POSITION		163,298	223,526


 Clerk of the Senate /Secretary of the
 Parliamentary Service Commission


 Director Finance & Accounting

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VII. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	23,155,454	24,531,000
Other Revenues	2	1,475	3,199
Payments for operating expenses			
Compensation of Employees	3	11,533,660	9,726,599
Use of goods and services	4	8,971,309	7,258,674
Other grants and transfers	5	1,584,370	5,304,845
Social Security Benefits	6	53,189	49,993
Adjusted For:			
Adjustments during the year	9	63,877	-5,232
Net cash flow from operating activities		1,078,278	2,188,857
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	-957,478	-2,086,273
Net cash flows from Investing Activities		-957,478	-2,086,273
Net cash flow from financing activities		120,800	102,584
NET INCREASE IN CASH AND CASH EQUIVALENT		120,800	102,584
Cash and cash equivalent at BEGINNING of the year		113,324	10,740
Cash and cash equivalent at END of the year	8A	234,124	113,324

The PSC financial statements were approved on 30th September, 2015 and signed by:


 Clerk of the Senate / Secretary of the
 Parliamentary Service Commission



 Director Finance & Accounting

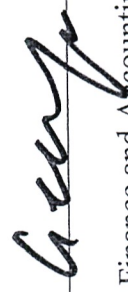
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VIII SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Programme	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
2110000	10,989,733	780,000	11,769,733	11,533,660	(377,142)	98.01
2210000	6,995,407	1,970,000	8,965,407	8,971,309	5,902	100.06
2610000	1,929,860	-330,000	1,599,860	1,584,370	(15,490)	99.03
2710000	60,000	0	60,000	53,189	(6,811)	88.64
			22,349,000	22,142,528	(206,472)	99.07
Exchequer releases	25,520,000		25,520,000	23,155,454	(2,364,546)	90.73
3510800						
Receipts from the Sale Plant Machinery & Equipment Collected as AIA	-4,000		-4,000	1,475	(2,525)	(36.87)
	19,971,000	2,420,000	22,391,000	22,142,528	(206,472)	99.07
CAPITAL EXPENDITURE						
Acquisition of Non-Financial A:	3,129,000	946,000	4,075,000	957,478	(3,117,522)	23.49
Total Development	3,129,000	946,000	4,075,000	957,478	(3,117,522)	23.49
TOTAL VOTE 2015	23,100,000	3,366,000	26,466,000	23,100,006	(3,365,994)	87.28

The PSC financial statements were approved on 30th September, 2015 and signed by:


 Clerk of the Senate / Secretary of the
 Parliamentary Service Commission



 Director Finance and Accounting

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IX SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Programme	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
2110000	10,989,733	780,000	11,769,733	11,533,660	(236,073)	97.99
2210000	6,995,407	1,970,000	8,965,407	8,971,309	5,902	100.06
2610000	1,929,860	-330,000	1,599,860	1,584,370	(15,490)	99.03
2710000	60,000	0	60,000	53,189	(6,811)	88.64
			22,349,000	22,142,528	(206,472)	99.07
3510800	-4,000		-4,000	1,475	(2,525)	(36.87)
Total Recurrent	19,971,000	2,420,000	22,391,000	22,141,053	(391,016)	98.88

The PSC financial statements were approved on 30th September, 2015 and signed by:


 Clerk of the Senate / Secretary of the
 Parliamentary Service Commission



 Director Finance and Accounting


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X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

	CAPITAL EXPENDITURE						
3100000	Acquisition of Non-Financial A:	3,129,000	946,000	4,075,000	957,478	(3,117,522)	23.49
	Total Development	3,129,000	946,000	4,075,000	957,478	(3,117,522)	23.49

The PSC financial statements were approved on 30th September, 2015 and signed by:


 Clerk of the Senate / Secretary of the
 Parliamentary Service Commission


 Director Finance and Accounting

XI. SUMMARY STATEMENT OF PROVISIONING S

[The provisioning summary statement is requirement for entities that have a vote in the National Budget.]

- **Details of General Accounts on vote**

	2014 - 2015 Kshs	2013 - 2014 Kshs
GAV Provisioning Account Balance	3,365,994	922,816
Total	<u>3,365,994</u>	<u>922,816</u>

- **Details of Exchequer Account**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Exchequer provisioning Account Balance	3,310,546	819,000
Total	<u>3,310,546</u>	<u>819,000</u>

Clerk of the Senate/Secretary of the
 Parliamentary Service Commission

Director Finance & Accounting

XII 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the PSC and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the Parliamentary Service Commission 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 PSC includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the PSC 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.

6. Receivables and payables

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

7. Budget

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

8. Comparative figures

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

9. Subsequent events

In June 2014 Exchequer made recoveries of funds from the commission's bank account of Kshs53.274 million. However it was recognised in the 2014-2015 financial year with an adjustment on balance brought forward for Fund balance of Ksh.223.5million resulting in revised opening balance of ksh.170.252million as per Note 10 & 12 to the financial statements.

XIII NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES-RECURRENT & DEVELOPMENT

	2014-2015	2013-2014
	Kshs	Kshs.
Total Exchequer Releases for Quarter 1	5,380,700	5,811,000
Total Exchequer Releases for Quarter 2	5,575,294	4,921,000
Total Exchequer Releases for Quarter 3	6,296,960	5,985,000
Total Exchequer Releases for Quarter 4	5,902,500	7,814,000
TOTAL	23,155,454	24,531,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 OTHER REVENUES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Receipts from Administrative Fees and Charges - Collected as A-I-A	1,475	3,199
Total	1,475	3,199

3 COMPENSATION OF EMPLOYEES

	2014-2015	2013-2014
Basic salaries of permanent employees	2,923,954	2,471,088
Basic wages of temporary employees	1,694,357	1,802,936
Personal allowances paid as part of salary	6,532,887	5,121,981
Personal allowances paid as reimbursements	221,604	144,998
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	754	4,489
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	160,103	181,107
Other personnel payments	-	-
Total	11,533,660	9,726,599

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	46,376	51,990
Communication, supplies and services	36,355	38,957
Domestic travel and subsistence	3,696,967	2,553,849
Foreign travel and subsistence	1,567,649	848,096
Printing, advertising and information supplies & services	99,264	92,981
Rentals of produced assets	368,884	573,954
Training expenses	266,920	109,581
Hospitality supplies and services	380,057	859,485
Insurance costs	312,855	222,067
Specialized materials and services	89,674	212,713
Office and general supplies and services	242,559	41,783
Other operating expenses	1,733,559	1,484,742
Routine maintenance – vehicles and other transport equipment	46,891	66,566
Routine maintenance – other assets	83,299	101,911
Total	8,971,309	7,258,674

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other capital grants and transfers	1,557,045	5,279,988
Membership Fees And dues and subscription international org.	27,325	24,857
Total	1,584,370	5,304,845

6 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Government pension and retirement benefits	25,817	29,997
Social security benefits in cash and in kind	27,372	19,996
Total	53,189	49,993

7 ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	49,852	412,993
Construction of Buildings	241,099	200,506
Refurbishment of Buildings	527,977	1,189,330
Purchase of Vehicles and Other Transport Equipment	37,846	132,274
Purchase of Household Furniture and Institutional Equipment	36,081	24,885
Purchase of Office Furniture and General Equipment	9,822	53,346
Purchase of Specialized Plant, Equipment and Machinery	54,802	72,940
Total	957,478	2,086,273

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8A Bank Accounts

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
Central bank, A/c .1000181257 & Ksh-R204	93	92,047
Central bank, A/c1000182164 & Ksh-D204	56,010	21,278
Cooperative bank of Kenya Account 01136200244700	178,020	
Total	234,124	113,324

[Provide cash count certificates for each]

8B OUTSTANDING IMPRESTS /ADVANCES

	2014-2015	2013-2014
	Kshs	Kshs
IMPRESTS	101,877	108,406
TOTAL	<u>101,877</u>	<u>108,406</u>

RETURNS OF OUTSTANDING IMPREST AS AT 30TH JUNE, 2015								
	PERSONAL NUMBER	ACCOUNT NAME	DESIGNA-TION	AMOUNT ISSUED	ISSUE DATE	DUE DATE	RECOVERED	OUTSTANDING BALANCE
1	20130271	ABDILLE HON HALIMA	SENATOR	1,027,670.00	5/27/2015	6/13/2015	-	1,027,670.00
2	20130003	ABDINOOR HON. MOHAMUD ALI,	M.P.	549,020.00	5/20/2015	6/2/2015	183,655.00	365,365.00
3	99004046	ABDULLAHI M/S FATUMA ADEN	PERSONAL ASST.	50,000.00	8/21/2014	7/1/2015	-	50,000.00
4	99004074	AKELLO MR BERNARD	DRVER 11	102,095.00	6/26/2015	7/2/2015	-	102,095.00
5	99003792	AKINYI Ms JUDY ROSE	SECRETARY	20,000.00	8/21/2014	7/1/2015	-	20,000.00
6	20130007	AKUJAH HON PROTUS EWESIT	M.P.	851,552.00	10/15/2014	10/28/2014	733,664.00	117,888.00
7	20140001	ALI HON DR ABDULLAHI IBRAH	COMMISSIONER	617,694.00	6/17/2015	7/5/2015	-	617,694.00

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8	99004137	ALI MR AHMED ADAN	DRIVER I	10,000.00	5/12/2015	5/22/2015	-	10,000.00
9	99003785	AMUTABI MR. MELKIZADECK ET	DRIVER 111	39,500.00	6/29/2015	7/6/2015	-	39,500.00
10	99003968	ANGATANGORIA MR. WILSON K.	P.A.	1,611,000.00	12/19/2014	2/21/2015	-	1,611,000.00
11	20080112	ANYANGA HON. OMONDI	MP	610,632.00	6/25/2015	7/7/2015	95,820.00	514,812.00
12	20130004	APURI HON L. MPURI	M.P.	427,120.00	5/6/2015	5/20/2015	-	427,120.00
13	99003856	ARUM MR. GEORGE O.	CHIEF INTERNAL	691,614.00	6/24/2015	7/13/2015	-	691,614.00
14	99003791	ASUNA MR.THOMAS	DRIVER	8,497.00	6/29/2015	7/4/2015	-	8,497.00
15	20130018	BADY HON. BADY TWALIB AHME	M.P.	259,475.00	5/26/2015	6/2/2015	-	259,475.00
16	20130020	BARCHILEI HON. EDWIN KIPRU	M.P.	979700	6/10/2015	6/24/2015	979,670.00	30
17	20130021	BARUA HON EJIDIUS NJOGU	M.P.	580,356.00	6/4/2015	6/17/2015	-	580,356.00
18	20130022	BEDZIMBA HON. RASHID JUMA	M.P.	668,448.00	6/25/2015	7/7/2015	-	668,448.00
19	20130023	BETT HON. BERNARD	M.P.	427,120.00	5/6/2015	5/20/2015	-	427,120.00
20	20130027	BITOK HON. STEPHEN KIRWA	M.P.	748,384.00	12/4/2014	12/16/2014	50,000.00	698,384.00
21	99004191	BORU MOHAMED NUR	CLERK ASSISTANT	635,272.00	6/26/2015	7/7/2015	-	635,272.00
22	20130032	BUSIENEI HON. ELISHA KIPKO	M.P.	650,440.00	3/12/2015	3/22/2015	305,000.00	345,440.00
23	20130033	CHAE HON. ALICE N.	M.P.	177,282.00	6/22/2015	7/3/2015	-	177,282.00
24	20130038	CHEGE HON. SABINA W.	M.P.	799,680.00	6/19/2015	7/1/2015	-	799,680.00
25	20080073	CHEPTUMO HON. WILLIAM KIPK	M.P.	225,120.00	5/12/2015	5/22/2015	50,000.00	175,120.00
26	20030012	CHIABA HON ABU MOHAMED	MP	899,910.00	6/25/2015	7/7/2015	210,000.00	689,910.00
27	20130218	DORI HON. SULEIMAN RAMADHA	M.P.	352,688.00	5/5/2015	5/12/2015	170,000.00	182,688.00
28	20080017	DUALE HON. ADEN	L. OF MAJORITY	450,996.00	5/27/2015	6/10/2015	139,576.00	311,420.00
29	99004099	EKARI MR. CHIRE	STAFF	240,100.00	4/16/2015	4/26/2015	90,600.00	149,500.00
30	94048456	EKIDOR CPL LENNY	CPL	37200	2/27/2015	3/5/2015	36,800.00	400
31	99004427	ESURON MR. DAVID EYANAE	P.RESEARCHER	242,500.00	6/25/2015	6/30/2015	-	242,500.00
32	97076212	ETHURO HON. DAVID E	MP	989,901.00	6/25/2015	7/7/2015	100,000.00	889,901.00

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33	85097731	FARYD MRS.SHADIA.M	DEPUTY DIRECTO PSC	442,764.00	6/17/2015	7/1/2015	-	442,764.00
34	97075826	GALGALO HON G. B.	MP	114,768.10	2/24/2016	2/24/2016	-	114,768.10
35	20130056	GETHENJI HON JAMES N.	MP	644,840.00	6/4/2015	6/17/2015	-	644,840.00
36	99004316	GINDICHA MR. ADAN SORA	CLERK ASST. I	353,340.00	8/28/2014	9/1/2014	-	353,340.00
37	99003883	GINONO MR JAMES BURURE	CLERK ASST III	2,590,390.00	6/25/2015	6/30/2015	-	2,590,390.00
38	11014355	GITHUKU MR JAMES GITHAIGA	DRIVER II	181,180.00	6/25/2015	7/1/2015	-	181,180.00
39	20080101	GUMBO HON. NICHOLAS O.	MP	177,282.00	6/22/2015	7/3/2015	1,088.90	176,193.10
40	99003887	GUYO MR SALAD M.	CLERK ASST III	672,904.00	2/24/2016	2/24/2016	-	672,904.00
41	20130062	HUKA MOHAMED ADAN HON.	M.P	799,680.00	6/18/2015	7/1/2015	-	799,680.00
42	99003511	IBRAHIM A. MOHAMED	DRIVER TWO	47,050.00	6/24/2015	6/30/2015	2,567.00	44,483.00
43	20130066	IREA HON. GIDEON MWITI	M.P.	814,320.00	11/26/2014	12/15/2014	90,000.00	724,320.00
44	20080046	KABANDO HON. KABANDO WA	0	753,480.00	11/12/2014	11/25/2014	578,368.00	175,112.00
45	99003876	KADHI AHMAD A.	CLERK ASSISTANT	782,550.00	6/19/2015	6/23/2015	-	782,550.00
46	99003510	KAHINDI MR.THOMAS .K	DRIVER 111	46,800.00	6/25/2015	6/28/2015	-	46,800.00
47	99003874	KALAMA MR. SAMUEL	CLERK ASST. I	718,375.00	6/10/2015	6/30/2015	-	718,375.00
48	97075575	KAMANDA HON MAINA	MP	957,390.00	6/10/2015	6/30/2015	702,116.00	255,274.00
49	99003850	KAMONI MRS AGNES	CONSTITUENCY	691,614.00	6/23/2015	7/13/2015	-	691,614.00
50	99003572	KANYIHA MRS. MARY G.	CSO	691,614.00	6/23/2015	7/13/2015	-	691,614.00
51	STIMP8901	8 KANYUKU MARGARET M.	PERSONAL SECRETARY	100,000.00	8/1/2014	6/17/2015	-	100,000.00
52	20030046	KARABA HON. DICKSON D. KIM	MP	799,680.00	6/18/2015	7/1/2015	-	799,680.00
53	1025320	KARANJA MR DANIEL		343,824.00	2/24/2016	2/24/2016	-	343,824.00
54	20130079	KARIUKI HON. JOHN NDIRANGU	M.P.	416,520.00	9/18/2014	9/30/2014	135,000.00	281,520.00
55	20140003	KARIUKI HON. STEVEN	M.P.	799,680.00	6/19/2015	7/1/2015	-	799,680.00
56	20130082	KATANA HON. AISHA	M.P	1,683,968.00	8/1/2014	8/12/2014	237,098.90	1,446,869.10
57	50443	KATHURI P.C. FRANCIS	POLICE	6,000.00	2/24/2016	2/24/2016	-	6,000.00

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58	20130083	KEDOGO HON. DORCAS L.	M.P.	338,560.00	3/18/2015	3/28/2015	100,000.00	238,560.00
59	20130089	KETER HON. ERIC ARAP	M.P.	386,904.00	6/19/2015	6/28/2015	9,340.00	377,564.00
60	20130091	KHAMISI HON. MISHI JUMA	M.P.	610,632.00	6/25/2015	7/7/2015	-	610,632.00
61	99004263	KIAMBI MR BONIFACE MUTETHI	CLERK ASSISTANT III	185,220.00	6/17/2015	6/30/2015	-	185,220.00
62	99003879	KIBATI VERONICA .N	PRINCIPAL CLERK	776,026.00	6/17/2015	7/1/2015	-	776,026.00
63	20130095	KIMARU HON. ANTHONY MUTAHU	M.P.	799,680.00	6/18/2015	7/1/2015	25,010.00	774,670.00
64	99004220	KIMELI CLARAH JEPKOSGEI	LEGAL COUNSEL I	140,650.00	5/26/2015	6/2/2015	-	140,650.00
65	99003862	KINA MS. HELLEN MASIYOI	CLERK ASST. III	3,142,800.00	6/25/2015	7/1/2015	-	3,142,800.00
66	20130132	KINYANJUI HON. STEPHEN K.K	U M.P.	610,632.00	6/25/2015	7/7/2015	-	610,632.00
67	20130100	KIPTUI HON.GRACE JEMPTAI	M.P	668,448.00	6/25/2015	7/7/2015	-	668,448.00
68	97076204	KIYONGA HON. J.MUNYES	A.MINISTER	1,077,670.00	5/27/2015	6/13/2015	63,096.00	1,014,574.00
69	99003890	KOLI MR DERICK EPAE	CLERK ASSISTANT I	1,647,717.00	6/25/2015	7/7/2015	26,835.00	1,620,882.00
70	20030071	KONCHELLAH HON.GIDEON	M.P.	610,632.00	6/25/2015	7/7/2015	-	610,632.00
71	99004367	KULEI WINNIE CHEROTICH	CLERK ASS 111	165,816.00	6/22/2015	7/4/2015	-	165,816.00
72	20080134	LABOSO HON JOYCE CHERONO	MP	631,904.00	6/3/2015	6/23/2015	583,296.00	48,608.00
73	99003776	LEKIPAIIKA MAASAI	STAFF	643,114.00	5/29/2015	6/15/2015	-	643,114.00
74	99004189	LEMERELLE MARY LUKA	CLERK ASS	2,402,300.00	6/25/2015	6/30/2015	-	2,402,300.00
75	99004207	LEMURT MR. JONATHAN RIMOIN	FISCAL ANALYST III	502,363.00	6/10/2015	6/29/2015	-	502,363.00
76	99003737	LENAIYARA MR PETER	CLERICAL OFFICER	162,932.00	6/22/2015	4/14/2015	-	162,932.00
77	20130115	LENTOIMAGA HON. ALOIS MUSA	M.P.	668,448.00	6/25/2015	7/7/2015	-	668,448.00
78	99003877	LERUK MR IBRAHIM ALI	CLERK ASST. III	3,725,658.00	6/25/2015	7/1/2015	-	3,725,658.00
79	20130256	LESAN HON. WILFRED ROTICH	SENATOR	799,680.00	6/18/2015	7/1/2015	-	799,680.00
80	93015442	LESHORE HON. SAMMY P.	M.P	1,186,290.00	6/17/2015	7/5/2015	-	1,186,290.00

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81	20130274	LESUUDA SEN. NAISULA	SENATOR	645,182.00	5/22/2015	6/3/2015	-	645,182.00
82	20080024	LINTURI HON. FRANKILIN MIT	M.P.	262,220.00	9/18/2014	9/28/2014	-	262,220.00
83	20130048	LOMENEN HON. JAMES	M.P.	425,712.00	6/11/2015	6/22/2015	-	425,712.00
84	20130117	LOMUNOKOL HON. MARK	M.P.	957,390.00	6/11/2015	6/30/2015	-	957,390.00
85	20130118	LOMWA HON. JOSEPH SAMAL	M.P.	548,964.00	2/17/2015	3/3/2015	40,000.00	508,964.00
86	20130257	LONYANGAPUO HON. JOHN KROP	SENATOR	336,715.00	2/24/2016	2/24/2016	70,000.00	266,715.00
87	20130146	LUSWETI HON. JAMES MUKWE	M.P.	548,964.00	2/17/2015	3/3/2015	370,000.00	178,964.00
88	6018336	MAALIM MR ABDIRAHMAN ALI	P/CONSTABLE	37,800.00	6/10/2015	6/16/2015	-	37,800.00
89	20130121	MACHARIA HON. JACOB WAWERU	M.P.	457,912.00	12/3/2014	12/15/2014	350,000.00	107,912.00
90	99003723	MACHARIA MS. ANGELA W.	CLERICAL OFFICER	259,520.00	6/9/2015	6/19/2015	-	259,520.00
91	97085928	MAINA MR PATRICK G.	SENIOR SERGEANT	290,962.00	6/17/2015	7/5/2015	-	290,962.00
92	99004101	MAJIBA MAJ.(Rtd) KIRUNGU	PRINCIPAL S/	691,614.00	6/24/2015	7/13/2015	-	691,614.00
93	88128882	MAKAU MRS. PHYLLIS	BUDGET OFFICER	903,364.00	6/16/2015	7/2/2015	821,240.00	82,124.00
94	99004000	MANDU MR. CHRISTOPHER MAND	P.A.	96,200.00	6/17/2015	6/23/2015	-	96,200.00
95	20130124	MANJE HON. JOSEPH WATHIGO	M.P.	799,680.00	6/18/2015	7/1/2015	-	799,680.00
96	20130103	MANTHI HON. MICHAEL KISOI	M.P.	457,912.00	12/3/2014	12/15/2014	226,000.00	231,912.00
97	99004410	MARICHI JULIUS MAGANGA	P. ASSISTANT	103,600.00	6/25/2015	7/1/2015	-	103,600.00
98	99004013	MAYAKA MR. KENNEDY AMAHWA	DRIVER	86,700.00	6/18/2015	6/23/2015	10,024.00	76,676.00
99	20080113	MBADI HON. JOHN NGONGO	MP	433,620.00	11/19/2014	12/1/2014	87,000.00	346,620.00
100	20130273	MBURA SEN. EMMA GETRUDE	SENATOR	8,380,920.25	8/5/2014	8/16/2014	6,939,032.00	1,441,888.25
101	20100001	MBUVI HON. GIDEON KIOKO	M.P.	1,238,624.00	2/24/2016	2/24/2016	506,208.00	732,416.00
102	20150002	MEMUSI HON. ELIJAH KANCHOR	M.P.	243,540.00	6/25/2015	6/30/2015	-	243,540.00
103	99003949	MIBEI MR EDWARD KIPIYEGON	DRIVER II	90,500.00	6/29/2015	7/3/2015	80,050.00	10,450.00

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104	STIMP9900	3 MINAYWA MS LINDA		50,000.00	2/24/2016	2/24/2016	-	50,000.00
105	99003620	MIRITI MR. ERIC N.	COMPUTER PROGRAMMER	28,500.00	6/16/2015	6/20/2015	-	28,500.00
106	20080019	MOHAMUD HON. MAALIM MOHAME	M.P.	610,632.00	6/25/2015	7/7/2015	100,000.00	510,632.00
107	1000142	MOROTO HON. SAMUEL	M.P	668,448.00	6/25/2015	7/7/2015	-	668,448.00
108	20130260	MOSITET HON. PETER OLE	SENATOR	255,976.00	6/19/2015	6/28/2015	-	255,976.00
109	20130277	MSHENGHA SEN. MVITA KISASA	SENATOR	1,077,670.00	5/27/2015	6/13/2015	20,000.00	1,057,670.00
110	97075583	MUGO HON. BETH	A.M	617,694.00	6/17/2015	7/5/2015	-	617,694.00
111	99004360	MUGUNA JAMES MR.	RESEARCHER 111	489,768.00	6/25/2015	7/7/2015	-	489,768.00
112	20130145	MUIA HON. REGINA NTHAMBI	M.P.	259,475.00	5/26/2015	6/2/2015	-	259,475.00
113	99003710	MUKUNYA MRS. NANCY W.	DIRECTOR SPEAKERS	384,912.00	6/24/2015	7/7/2015	-	384,912.00
114	20130149	MULUVI HON.(MAJOR Rtd) MAR	M.P.	870,688.00	12/3/2014	12/16/2014	440,045.00	430,643.00
115	20140002	MUMELO DR. LONA MUMELO	PSC COMMISSIONER	617,694.00	6/18/2015	7/5/2015	-	617,694.00
116	80140945	MUNGA MRS.CONSOLOATA W.	SNR. D/	355,152.00	6/17/2015	7/5/2015	-	355,152.00
117	97076042	MURIUKI HON. M.K.	MP	322,420.00	6/8/2015	6/15/2015	140,000.00	182,420.00
118	20130262	MURKOMEN HON. ONESMUS KIPC	SENATOR	899,910.00	6/25/2015	7/7/2015	120,000.00	779,910.00
119	93015743	MURUNGI HON KIRAITU	SENATOR	899,910.00	6/25/2015	7/7/2015	-	899,910.00
120	20130158	MUTAMBO HON. JOE MUSYIMI	M.P.	457,912.00	12/3/2014	12/15/2014	120,000.00	337,912.00
121	99003889	MUTEGA MR JOHN NJOROGE	PRINCIPAL CLERK	638,042.00	6/17/2015	7/6/2015	-	638,042.00
122	89030600	MUTINDA MRS JUDITH	STAFF	170,016.00	5/13/2015	5/26/2015	-	170,016.00
123	51638	MUTUKU CPL WILLIAM	POLICE CPL	16,500.00	6/22/2015	6/28/2015	-	16,500.00
124	99003945	MUTUKU MR. JOHN MUSAU	DRIVER	167,100.00	6/17/2015	6/23/2015	10,150.00	156,950.00
125	20130258	MWACHIRU HON S. S MADZAYO	SENATOR	1,077,670.00	5/27/2015	6/13/2015	150,000.00	927,670.00
126	20130163	MWADIME HON. ANDREW	M.P.	177,282.00	6/22/2015	7/3/2015	-	177,282.00

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127	20130094	MWANGANGI HON. FRANCIS	M.P.	668,448.00	6/26/2015	7/7/2015	10,000.00	658,448.00
128	99004211	MWANGANGI PETER MULYUNGI	CLERK ASSISTANT	192,800.00	5/18/2015	5/24/2015	186,000.00	6,800.00
129	97004582	MWATHI MARY W.	HANSARD RPT. 111	727,857.00	6/25/2015	7/13/2015	-	727,857.00
130	99003892	MWAURA LEAH WANJIRU	CLERK ASSISTANT I	816,700.00	6/18/2015	7/1/2015	45,500.00	771,200.00
131	94038760	MWEBI MR GEORGE L.	ASST. HANSARD	763,893.00	6/25/2015	7/13/2015	-	763,893.00
132	90169179	MWENDWA MR. A.M	C.A 1	502,417.05	2/24/2016	2/24/2016	-	502,417.05
133	20130269	NABWALA SEN. CATHERINE M.	SENATOR	259,475.00	5/22/2015	6/2/2015	207,580.00	51,895.00
134	73575	NAKOL CPL. RICHARD KOMBLEI	SECURITY OFFICER	8,000.00	9/9/2014	9/10/2014	-	8,000.00
135	99003646	NASSIUMA MR. JOEL K.	SENIOR SECURITY	286,800.00	6/24/2015	7/1/2015	-	286,800.00
136	99003893	NDINDIRI MS. WANJIRU	CLERK ASST. I	393,000.00	6/3/2015	6/22/2015	-	393,000.00
137	86040931	NDUNGU MRS. MAGDALENE W.	SNR. P/SEC.	4,634,252.00	3/31/2015	4/14/2015	4,468,060.00	166,192.00
138	20120001	NETO HON. AGOSTINO OYUGI	M.P.	91,556.25	5/7/2015	5/16/2015	-	91,556.25
139	89063653	NGANGA MR. DOUGLAS A.	D/DIRECTOR ADMIN	691,614.00	6/23/2015	7/13/2015	-	691,614.00
140	20130178	NGENY HON. EUSILAH J.	M.P.	413,658.00	6/4/2015	6/18/2015	343,658.00	70,000.00
141	99003642	NGENY KIPKOECH KENNENTH	DRIVER	29,940.00	2/24/2016	2/24/2016	-	29,940.00
142	99004276	NGETICH ROBERT KIPROTICH	FISCAL ANAYLST	502,363.00	6/10/2015	6/29/2015	-	502,363.00
143	99003615	NGUGI MR. ROBERT RIGII	OFFICE ATTENDANT	2,450,420.00	3/31/2015	4/14/2015	1,059,380.00	1,391,040.00
144	99004255	NGUGI MS. CHARITY WANJIKU	SECURITY OFFICER	59,350.00	6/11/2015	6/14/2015	-	59,350.00
145	20130182	NJAGAGUA HON. CHARLES MURI	M.P.	903,364.00	6/16/2015	7/2/2015	821,240.00	82,124.00
146	20130184	NJOMO HON. JUDE	M.P.	225,984.00	2/24/2016	2/24/2016	90,000.00	135,984.00
147	99003672	NJOROGE MR SAMUEL J.	D/DICTOR L&P N.A.	864,048.00	6/16/2015	7/2/2015	-	864,048.00
148	99003797	NJOROGE MR. ANTHONY T.	DIRECTOR,	455,896.00	6/17/2015	7/5/2015	5,000.00	450,896.00
149	99003686	NJUGUNA MR. SAMUEL N.	DIRECTOR C/	667,359.00	6/25/2015	7/7/2015	-	667,359.00

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150	99004120	NKUBITU MR JOEL MUKARIA	DEPUTY/S-A-A	964,100.00	6/29/2015	7/15/2015	-	964,100.00
151	86032522	NYAMBARI MR (SGT)GEOFFREY	SERGEANT	32,410.00	6/25/2015	6/29/2015	29,410.00	3,000.00
152	99003807	NYAMBATI MR. ERIC MOKAYA	CLERK ASST. III	3,108,000.00	6/24/2015	6/30/2015	30,900.00	3,077,100.00
153	20130193	NYASUNA HON. GLADYS ATIENO	M.P.	617,694.00	6/17/2015	7/5/2015	-	617,694.00
154	20130034	NYERIS HON. REGINA CHANGOR	M.P.	573,300.00	6/17/2015	7/1/2015	-	573,300.00
155	99003853	OBANGE MR SOLOMON	CHIEF-S.A.A. SENATE	442,764.00	6/18/2015	7/1/2015	-	442,764.00
156	99003863	OBAYO MR. OSBORN NDONGA	CLERK ASST.	685,219.00	6/17/2015	6/30/2015	-	685,219.00
157	94013396	OBURU HON. OGINGA	MP	580,356.00	6/4/2015	6/17/2015	20,000.00	560,356.00
158	99003641	OCHOLLA MR. SILVESTER	HEALTH CLUB MANAGER	3,118,728.00	6/12/2015	7/1/2015	-	3,118,728.00
159	20130198	ODERA HON. ARTHUR PAPA	M.P.	177,282.00	6/22/2015	7/3/2015	58.00	177,224.00
160	20080123	ODHIAMBO HON. MILLIE GRACE	M.P.	985,655.00	5/6/2015	6/2/2015	793,770.00	191,885.00
161	99003783	ODHOWA MR. AHMED HASSAN	SNR. RESEARCH	1,915,650.00	6/11/2015	6/15/2015	70,000.00	1,845,650.00
162	82003563	OKOLA MR. G.O.N	DIRECTOR- ADMIN.	254,016.00	6/17/2015	7/5/2015	-	254,016.00
163	20130204	OMBAKA HON. CHRISTINE O.	M.P.	799,680.00	6/18/2015	7/1/2015	-	799,680.00
164	20130205	OMONDI HON. GEORGE WASHING	M.P.	259,475.00	5/26/2015	6/2/2015	-	259,475.00
165	20130270	ONGERA JANET.SEN	SENATOR	935,655.00	5/6/2015	6/2/2015	668,325.00	267,330.00
166	99003722	ONYANGO MR. PAUL N.	PRINCIPAL FIN. OFF.	691,614.00	6/23/2015	7/13/2015	-	691,614.00
167	20080117	ONYONKA HON. RICHARD MOMOI	A.M.	243,540.00	6/25/2015	6/30/2015	-	243,540.00
168	20130210	ONYURA HON. MICHAEL ARINGO	M.P.	969,600.00	5/12/2015	5/29/2015	290,000.00	679,600.00
169	20130211	OPIYO HON. JARED O.	M.P.	799,680.00	6/18/2015	7/1/2015	-	799,680.00
170	97076806	OPORE HON. ZEBEDEO	MP	425,712.00	6/11/2015	6/22/2015	-	425,712.00
171	93014894	ORENGO HON JAMES A.	MINISTER	899,910.00	6/25/2015	7/7/2015	-	899,910.00
172	20080109	OTIENO HON. DALMAS MAURICE	M.P.	122,388.00	4/13/2015	4/28/2015	-	122,388.00

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173	99003939	OTIENO MR AMOS K. S.	CLERK ASST III	612,560.00	6/11/2015	6/22/2015	73,500.00	539,060.00
174	96000373	OWINO MR. HARRISON O.	SNR. SYS. ANALYST	244,216.00	6/17/2015	6/30/2015	19.80	244,196.20
175	20130215	OWOUR HON. JOSHUA ADUMA	M.P.	957,390.00	6/10/2015	6/30/2015	-	957,390.00
176	20130119	PKOSING HON. DAVID L.	M.P.	243,540.00	6/25/2015	6/30/2015	-	243,540.00
177	93015696	RAI HON. S GONZI	MP	210,184.00	4/20/2015	4/27/2015	90,000.00	120,184.00
178	20080107	REGE HON. JAMES G K	MP	425,712.00	6/11/2015	6/22/2015	-	425,712.00
179	99004144	SABWAMI DEREK. W.MR.	DRIVER	45,200.00	5/26/2015	6/2/2015	10,000.00	35,200.00
180	99004308	SAGINI MS. CHRISTINE MABER	RESEARCH OFFICER II	520,625.00	6/24/2015	8/9/2015	-	520,625.00
181	99003963	SALAT MR. SAMAN AHMED	DRIVER III	25,000.00	6/22/2015	6/26/2015	10,000.00	15,000.00
182	20130224	SANG HON. LEONARD K.	M.P.	259,475.00	5/26/2015	6/2/2015	-	259,475.00
183	STIMP9501	2 SANKONA MS. EUNICE	SECRETARY	30,000.00	8/27/2014	6/20/2015	-	30,000.00
184	20030087	SERUT HON. JOHN B.	M.P	68,991.25	6/10/2015	6/21/2015	-	68,991.25
185	95000930	SHABAAN HON ALI ISAACK	MP	668,448.00	6/25/2015	7/7/2015	-	668,448.00
186	99004210	SHABAN MS. MWANATE	CLERK 111	80,000.00	6/19/2015	6/23/2015	-	80,000.00
187	97075753	SHILL HON ELIAS BARE	MP	580,352.00	6/3/2015	6/17/2015	-	580,352.00
188	99004284	SIGILAI COLLETAH JELAGAT	LEGAL COUNCEL II	406,700.00	6/18/2015	7/1/2015	-	406,700.00
189	20130235	TEIYA HON JANET MARANIA	M.P.	729,218.00	6/3/2015	6/15/2015	350,000.00	379,218.00
190	99004171	TIMA MR. CRISPUS PARSIMEI	CLERK ASSISTANT	162,876.00	6/17/2015	7/5/2015	-	162,876.00
191	20130237	TIREN HON. SILAS KIPKOECH	M.P.	469,920.00	10/16/2014	10/30/2014	245,000.00	224,920.00
192	20130240	TUYA HON ROSELINDA SOIPAN	MP	368,000.00	3/24/2015	4/6/2015	185,000.00	183,000.00
193	91101352	WAKO HON. AMOS SITSWILA	SENATOR	899,910.00	6/25/2015	7/7/2015	-	899,910.00
194	20130247	WANGWE HON. EMMANUEL	M.P.	301,350.00	5/28/2015	6/9/2015	30,000.00	271,350.00
195	99003859	WATA MS. LILLIAN	PENSIONS OFFICER	204,036.00	6/17/2015	7/5/2015	-	204,036.00
196	99004217	WEKE MR. VICTOR DANIEL IMB	CLERK ASST. II	215,816.00	6/22/2015	7/4/2015	1,500.00	214,316.00

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187	20030068	WETANGULA HON. MOSES	MP	267,720.00	3/15/2015	3/25/2015	202,199.50	65,520.50
198	99003719	YUNUS MR. JAMAL DUMILA	TRANSPORT OFFICER	182,252.00	6/22/2015	4/14/2015	-	182,252.00
199	20130272	ZANI SEN. DR. AGNES	SENATOR	363,944.00	6/9/2015	6/19/2015	-	363,944.00
	Grand	Total		128,661,098.90			26,784,450.10	101,876,648.80

ADVANCES ACCOUNT

	2014-2015 Kshs	2013-2014 Kshs
Advances	5,258	1,796
Total	<u>5,258</u>	<u>1,796</u>

9. ACCOUNTS PAYABLE

	2014 - 2015 Kshs	2013 - 2014 Kshs
Deposits /Retentions	177,961	-
Total	<u>177,961</u>	<u>-</u>

10 BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts	113,324	10,740
imprest	108,406	18,158
Advances	1,796	561

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Fund balance	-53,274	0
Total	170,252	29,459

12 PRIOR YEAR ADJUSTMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
GAV/EX	-23,075	-103,816
Bank accounts	120,800	102,584
AIA	-1,475	3,199
Receivables	-3,067	91,483
Payables	-177,961	-
Exchequer debits	20,901	0
Total	-63,877	86,250

13 OTHER IMPORTANT DISCLOSURES

13A PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014-2015 Kshs	2013-2014 Kshs
Construction of civil works	483,574	0
Supply of goods	20	182,991
Supply of services	324	5,203
	483,918	188,194

13B PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
MPS/Staff	2,483	1,050
Constituency offices	83,291	59,916
	85,774	60,966

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14 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, 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	Retention money not refunded	Certificates Final Accounts not presented.	Director Finance & Accounting	On going	
2	Delay in project implementation and cost variations	The matter has been addressed by Tender Committee	Clerk of Senate & secretary to PSC	Resolved	

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 PSC 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.

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

P.V NO or INVOICE	NAME	ORIGINAL AMOUNT	DATE PAYABLE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING		COMMENTS
					BALANCE 2015	BALANCE 2014	
a		a	b	c	d=a-c		
	Construction of buildings						
	N.K BROTHERS LTD	43,939,836.50			43,939,836.50		LACK OF LIQUIDITY
	Westview Plumbers & General Contractors	11,459,540.00			11,459,540.00		LACK OF LIQUIDITY
	China Jiangxi International (k) Ltd	131,123,235.05			131,123,235.05		LACK OF LIQUIDITY
	M/S Ooro&Sanya Associates Ltd.	4,551,476.87			4,551,476.87		LACK OF LIQUIDITY
	Mwaniki Gachoka \$ Co-Advocates(CH)	292,500,000.00			292,500,000.00		LACK OF LIQUIDITY
	SUB TOTAL	483,574,088.42			483,574,088.42		
b	Construction of civil works	-			-		
	Sub Total	-			-		
c	Supply of goods						
43479	Stimal office supplies ltd.	2,919,500.00			2,919,500.00		LACK OF FUNDS
27383	Victoria Furniture ltd.	226,200.00			226,200.00		LACK OF FUNDS
5952	Nakumatt Holdings limited	436,500.00			436,500.00		LACK OF FUNDS

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6476	Nakumatt Holdings limited	691,720.00				691,720.00	LACK OF FUNDS
6475	Nakumatt Holdings limited	529,460.00				529,460.00	LACK OF FUNDS
112	Bida Investment	2,900,000.00				2,900,000.00	LACK OF FUNDS
163	Kenban enterprises	3,443,000.00				3,443,000.00	LACK OF FUNDS
60	Everest Business Services	910,000.00				910,000.00	LACK OF FUNDS
59	Abdulla and company LTD	910,000.00				910,000.00	LACK OF FUNDS
58	Abdulla and company LTD	504,000.00				504,000.00	LACK OF FUNDS
60	Abdulla and company LTD	100,800.00				100,800.00	LACK OF FUNDS
2E+06	Kingsway Tyres Limited	117,346.20				117,346.20	LACK OF FUNDS
2E+06	Kingsway Tyres Limited	132,130.80				132,130.80	LACK OF FUNDS
2E+06	Kingsway Tyres Limited	36,650.00				36,650.00	LACK OF FUNDS
2E+06	Kingsway Tyres Limited	132,130.80				132,130.80	LACK OF FUNDS
2E+06	Kingsway Tyres Limited	327,327.00				327,327.00	LACK OF FUNDS
19256	African Boot Co.	260,000.00				260,000.00	LACK OF FUNDS
19255	African Boot Co.	574,770.00				574,770.00	LACK OF FUNDS
19254	African Boot Co.	320,000.00				320,000.00	LACK OF FUNDS

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365	Bata Shoe Co.(K) LTD	1,048,285.00				1,048,285.00	LACK OF FUNDS
363	Bata Shoe Co.(K) LTD	255,968.00				255,968.00	LACK OF FUNDS
364	Bata Shoe Co.(K) LTD	508,455.00				508,455.00	LACK OF FUNDS
366	Bata Shoe Co.(K) LTD	326,965.00				326,965.00	LACK OF FUNDS
362	Bata Shoe Co.(K) LTD	52,669.00				52,669.00	LACK OF FUNDS
107	Kalimax Enterprises LTD	2,389,600.00				2,389,600.00	LACK OF FUNDS
		<u>20,053,476.80</u>				<u>20,053,476.80</u>	
		-				-	
		-				-	
d	Supply of services						
43563	Commissioner Domestic Taxes/NCC	23,600,000.00				23,600,000.00	LACK OF FUNDS
24247	Bunge staff canteen	218,305.00				218,305.00	LACK OF FUNDS
24240	Bunge staff canteen	378,895.00				378,895.00	LACK OF FUNDS
24190	Bunge staff canteen	427,035.00				427,035.00	LACK OF FUNDS
18966	Bunge staff canteen	385,755.00				385,755.00	LACK OF FUNDS
24251	Bunge staff canteen	426,235.00				426,235.00	LACK OF FUNDS
18972	Bunge staff canteen	400,275.00				400,275.00	LACK OF FUNDS

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18985	Bunge staff canteen	859,240.00			859,240.00	LACK OF FUNDS
24246	Bunge staff canteen	379,775.00			379,775.00	LACK OF FUNDS
24197	Bunge staff canteen	915,285.00			915,285.00	LACK OF FUNDS
24203	Bunge staff canteen	217,355.00			217,355.00	LACK OF FUNDS
24239	Bunge staff canteen	437,275.00			437,275.00	LACK OF FUNDS
24218	Bunge staff canteen	384,140.00			384,140.00	LACK OF FUNDS
18959	Bunge staff canteen	988,700.00			988,700.00	LACK OF FUNDS
18963	Bunge staff canteen	236,985.00			236,985.00	LACK OF FUNDS
18957	Bunge staff canteen	378,060.00			378,060.00	LACK OF FUNDS
24213	Bunge staff canteen	959,410.00			959,410.00	LACK OF FUNDS
24216	Bunge staff canteen	922,525.00			922,525.00	LACK OF FUNDS
24198	Bunge staff canteen	223,370.00			223,370.00	LACK OF FUNDS
24242	Bunge staff canteen	355,865.00			355,865.00	LACK OF FUNDS
24250	Bunge staff canteen	421,910.00			421,910.00	LACK OF FUNDS
18986	Bunge staff canteen	414,795.00			414,795.00	LACK OF FUNDS
24252	Bunge staff canteen	223,670.00			223,670.00	LACK OF FUNDS

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24196	Bunge staff canteen	58,600.00			58,600.00	LACK OF FUNDS
18977	Bunge staff canteen	1,001,465.00			1,001,465.00	LACK OF FUNDS
18918	Bunge staff canteen	215,965.00			215,965.00	LACK OF FUNDS
24204	Bunge staff canteen	1,033,825.00			1,033,825.00	LACK OF FUNDS
18952	Bunge staff canteen	393,935.00			393,935.00	LACK OF FUNDS
24199	Bunge staff canteen	225,510.00			225,510.00	LACK OF FUNDS
18953	Bunge staff canteen	828,885.00			828,885.00	LACK OF FUNDS
18964	Bunge staff canteen	218,970.00			218,970.00	LACK OF FUNDS
24194	Bunge staff canteen	376,975.00			376,975.00	LACK OF FUNDS
24242	Bunge staff canteen	355,865.00			355,865.00	LACK OF FUNDS
24219	Bunge staff canteen	390,970.00			390,970.00	LACK OF FUNDS
24241	Bunge staff canteen	1,079,465.00			1,079,465.00	LACK OF FUNDS
24235	Bunge staff canteen	1,046,990.00			1,046,990.00	LACK OF FUNDS
24207	Bunge staff canteen	60,840.00			60,840.00	LACK OF FUNDS
24214	Bunge staff canteen	418,485.00			418,485.00	LACK OF FUNDS
24205	Bunge staff canteen	299,525.00			299,525.00	LACK OF FUNDS

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24191	Bunge staff canteen	1,018,775.00				1,018,775.00	LACK OF FUNDS
24178	Bunge staff canteen	1,056,285.00				1,056,285.00	LACK OF FUNDS
24201	Bunge staff canteen	57,910.00				57,910.00	LACK OF FUNDS
24237	Bunge staff canteen	48,430.00				48,430.00	LACK OF FUNDS
24215	Bunge staff canteen	46,740.00				46,740.00	LACK OF FUNDS
24236	Bunge staff canteen	56,660.00				56,660.00	LACK OF FUNDS
18951	Bunge staff canteen	62,640.00				62,640.00	LACK OF FUNDS
24206	Bunge staff canteen	61,210.00				61,210.00	LACK OF FUNDS
24210	Bunge staff canteen	176,725.00				176,725.00	LACK OF FUNDS
24195	Bunge staff canteen	63,110.00				63,110.00	LACK OF FUNDS
24200	Bunge staff canteen	224,725.00				224,725.00	LACK OF FUNDS
24243	Bunge staff canteen	834,240.00				834,240.00	LACK OF FUNDS
18970	Bunge staff canteen	878,025.00				878,025.00	LACK OF FUNDS
27232	Catering Department	1,653,600.00				1,653,600.00	LACK OF FUNDS
30671	Catering Department	1,097,578.00				1,097,578.00	LACK OF FUNDS
42437	Catering Department	1,578,226.00				1,578,226.00	LACK OF FUNDS

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30676	Catering Department	527,503.00				527,503.00	LACK OF FUNDS
42436	Catering Department	1,532,550.00				1,532,550.00	LACK OF FUNDS
30681	Catering Department	1,085,036.00				1,085,036.00	LACK OF FUNDS
30678	Catering Department	881,758.00				881,758.00	LACK OF FUNDS
GKB179E	Toyota Kenya	40,416.00				40,416.00	LACK OF FUNDS
GKB 993C	Toyota Kenya	81,807.00				81,807.00	LACK OF FUNDS
GKB588F	Toyota Kenya	40,981.00				40,981.00	LACK OF FUNDS
GKA133R	D.T Dobie	132,043.00				132,043.00	LACK OF FUNDS
43866	Sarova Stanley	2,805,500.00				2,805,500.00	LACK OF FUNDS
43318	The Standard Group Limited	970,498.00				970,498.00	LACK OF FUNDS
43485	The Standard Group Limited	727,875.00				727,875.00	LACK OF FUNDS
43336	The Standard Group Limited	1,455,750.00				1,455,750.00	LACK OF FUNDS
43332	The Standard Group Limited	727,875.00				727,875.00	LACK OF FUNDS
43335	The Standard Group Limited	707,832.00				707,832.00	LACK OF FUNDS
43316	The Standard Group Limited	142,680.00				142,680.00	LACK OF FUNDS
43484	The Standard Group Limited	970,500.00				970,500.00	LACK OF FUNDS

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44135	The Standard Group Limited	1,213,125.00				1,213,125.00	LACK OF FUNDS
43317	The Standard Group Limited	970,498.00				970,498.00	LACK OF FUNDS
43328	The Standard Group Ltd	485,246.70				485,246.70	LACK OF FUNDS
43981	Nation Media Group LTD	1,455,753.60				1,455,753.60	LACK OF FUNDS
43973	Nation Media Group LTD	1,314,280.00				1,314,280.00	LACK OF FUNDS
43976	Nation Media Group LTD	358,440.00				358,440.00	LACK OF FUNDS
43975	Nation Media Group LTD	970,502.40				970,502.40	LACK OF FUNDS
43972	Nation Media Group LTD	477,920.00				477,920.00	LACK OF FUNDS
43980	Nation Media Group LTD	727,877.00				727,877.00	LACK OF FUNDS
43984	Nation Media Group LTD	1,213,130.00				1,213,130.00	LACK OF FUNDS
43978	Nation Media Group Ltd.	970,502.00				970,502.00	LACK OF FUNDS
42911	AON Minet Insur.Brokers LTD	108,576.00				108,576.00	LACK OF FUNDS
43441	AON Minet Insur.Brokers LTD	94,450.00				94,450.00	LACK OF FUNDS
43957	Davian Cleaning Services	217,080.00				217,080.00	LACK OF FUNDS
43968	Davian Cleaning Services	1,140,000.00				1,140,000.00	LACK OF FUNDS
43989	Viviennes Super Florist	415,500.00				415,500.00	LACK OF FUNDS

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31265	System-Wide Communication Services	3,377,000.00				3,377,000.00	LACK OF FUNDS
43985	Super Broom Services	445,080.00				445,080.00	LACK OF FUNDS
44019	Rodentkil Cleaning Co. LTD	109,620.00				109,620.00	LACK OF FUNDS
44131	Symaty Drapers & Furnishings	21,460.00				21,460.00	LACK OF FUNDS
31960	Kenya Broadcasting Corporation	20,345,936.00				20,345,936.00	LACK OF FUNDS
44128	Maraways&Travel	1,235,000.00				1,235,000.00	LACK OF FUNDS
27011	Safaricom ltd.	117,306.25				117,306.25	LACK OF FUNDS
32198	Safaricom ltd.	239,458.00				239,458.00	LACK OF FUNDS
1746	The copy cat	145,406.00				145,406.00	LACK OF FUNDS
32104	Harambee Co-operative Society	4,669,715.95				4,669,715.95	LACK OF FUNDS
44134	Rodentkil cleaning CO. ltd	109,620.00				109,620.00	LACK OF FUNDS
44127	Hotel la mada	720,260.00				720,260.00	LACK OF FUNDS
30197	National Assembly Staff Pension Scheme	15,368,467.50				15,368,467.50	LACK OF FUNDS
43634	Commonwealth Parliamentary Association	990,930.00				990,930.00	LACK OF FUNDS
43842	Postmaster General- G.P.O	100,000.00				100,000.00	LACK OF FUNDS
43501	Kariuki Dr Charles	4,000.00				4,000.00	LACK OF FUNDS

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43510	Prof John Fredrick Onyango	46,000.00				46,000.00	LACK OF FUNDS
43493	Kaguongo DR Nduta	42,000.00				42,000.00	LACK OF FUNDS
43509	Dr Wairimu Imalingat	9,000.00				9,000.00	LACK OF FUNDS
43496	Menelik Medical centre	6,548.30				6,548.30	LACK OF FUNDS
43507	Lule Prof Godfrey Nsereko	8,000.00				8,000.00	LACK OF FUNDS
43500	Dr.(MRS) Melanie J.Miyanji	9,000.00				9,000.00	LACK OF FUNDS
43657	Nairobi Heart Clinic	66,307.00				66,307.00	LACK OF FUNDS
43508	Prof.Peter Mungai Ngugi	6,000.00				6,000.00	LACK OF FUNDS
42870	Baus Optical	1,077,300.00				1,077,300.00	LACK OF FUNDS
42815	Clinix Health Care	442,793.00				442,793.00	LACK OF FUNDS
43413	Aga Khan University Hospital	5,787,915.65				5,787,915.65	LACK OF FUNDS
43375	Karen Hospital	1,877,148.00				1,877,148.00	LACK OF FUNDS
42802	Optica	925,900.00				925,900.00	LACK OF FUNDS
43492	Siloam Hospital	24,623.00				24,623.00	LACK OF FUNDS
43491	Optica	275,770.00				275,770.00	LACK OF FUNDS
44139	The Nairobi Hospital	2,001,483.40				2,001,483.40	LACK OF FUNDS

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44140	Mater Hospital	278,813.00				278,813.00	LACK OF FUNDS
44154	Prof J.A.O Mulimba	9,000.00				9,000.00	LACK OF FUNDS
44153	Nairobi Ear Nose & Throat	6,000.00				6,000.00	LACK OF FUNDS
43505	Gertrudes Childrens Hospital	1,683,936.00				1,683,936.00	LACK OF FUNDS
44141	The karen Hospital	378,081.90				378,081.90	LACK OF FUNDS
44142	Gertrudes Childrens Hospital	308,067.00				308,067.00	LACK OF FUNDS
441152	Cherangany Nursing Home LTD	12,115.00				12,115.00	LACK OF FUNDS
43998	Safari Park Hotel	3,120,000.00				3,120,000.00	LACK OF FUNDS
8E+07	The standard Group LTD	1,539,594.35				1,539,594.35	LACK OF FUNDS
8E+07	The standard Group LTD	1,455,747.00				1,455,747.00	LACK OF FUNDS
8E+07	The standard Group LTD	970,500.00				970,500.00	LACK OF FUNDS
2E+09	The standard Group LTD	242,625.00				242,625.00	LACK OF FUNDS
8E+07	The standard Group LTD	242,625.00				242,625.00	LACK OF FUNDS
2E+09	The standard Group LTD	242,625.00				242,625.00	LACK OF FUNDS
2E+06	Nation Media Group Limited	242,625.60				242,625.60	LACK OF FUNDS
2E+06	Nation Media Group Limited	435,000.00				435,000.00	LACK OF FUNDS

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2E+06	Nation Media Group Limited	242,625.60				242,625.60	LACK OF FUNDS
2E+06	Nation Media Group Limited	242,625.60				242,625.60	LACK OF FUNDS
2E+06	Nation Media Group Limited	242,625.60				242,625.60	LACK OF FUNDS
2E+06	Nation Media Group Limited	727,877.00				727,877.00	LACK OF FUNDS
2E+06	Nation Media Group Limited	235,000.00				235,000.00	LACK OF FUNDS
2E+06	Nation Media Group Limited	485,251.00				485,251.00	LACK OF FUNDS
19737	The star	1,197,050.00				1,197,050.00	LACK OF FUNDS
24414	The People	162,400.00				162,400.00	LACK OF FUNDS
5085	Super Broom Services LTD	75,000.00				75,000.00	LACK OF FUNDS
5084	Super Broom Services LTD	75,000.00				75,000.00	LACK OF FUNDS
560	Always Global Distributors	1,444,500.00				1,444,500.00	LACK OF FUNDS
83	Davian Cleaning Services	133,134.00				133,134.00	LACK OF FUNDS
18662	Schindler Limited	365,400.00				365,400.00	LACK OF FUNDS
311115	Laico Regency	756,200.00				756,200.00	LACK OF FUNDS
407564P	Davis & Shirtliff	525,677.00				525,677.00	LACK OF FUNDS
	SUB TOTAL	154,722,262.40				154,722,262.40	

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airlines	African Touch S erives	33,954,097.00				33,954,097.00	LACK OF FUNDS
	Travel Plaza LTD	66,980,680.00				66,980,680.00	LACK OF FUNDS
	Uniglobe	17,624,250.00				17,624,250.00	LACK OF FUNDS
	Ideal Tours & Services	13,541,604.00				13,541,604.00	LACK OF FUNDS
	Raydoll Tours	9,534,940.00				9,534,940.00	LACK OF FUNDS
	GoodHope Travel	19,351,005.00				19,351,005.00	LACK OF FUNDS
	Pinnacle Travel	2,939,190.00				2,939,190.00	LACK OF FUNDS
	Pango airways Travel	1,229,395.00				1,229,395.00	LACK OF FUNDS
	Zara Airways	3,756,120.00				3,756,120.00	LACK OF FUNDS
	AGM Tours and Travel	853,000.00				853,000.00	LACK OF FUNDS
	SUBTOTAL	<u>169,764,281.00</u>				<u>169,764,281.00</u>	
	SUM TOTAL OF SERVICES	324,486,543.40				324,486,543.40	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

e	<u>Individuals -MPs and Staff</u>						
44002	Owino G .A	10,000.00				10,000.00	LACK OF FUNDS
43994	Kakitya Mrs.Eunice.M.	9,000.00				9,000.00	LACK OF FUNDS
44028	Nthenge Ms. Faith m.	11,210.00				11,210.00	LACK OF FUNDS
43350	Nthenge Ms. Faith m.	27,234.00				27,234.00	LACK OF FUNDS
32207	Ngasura MISS Farida.J.	9,000.00				9,000.00	LACK OF FUNDS
44014	Kitur MISS Alice J.	6,500.00				6,500.00	LACK OF FUNDS
43995	Chege MR.Michael	6,000.00				6,000.00	LACK OF FUNDS
43456	Munene MS.Monica Njoki	4,000.00				4,000.00	LACK OF FUNDS
43498	Kanyi DR Samuel Maina	3,000.00				3,000.00	LACK OF FUNDS
43324	Mukindia MISS Jane M.	6,000.00				6,000.00	LACK OF FUNDS
43310	Saidi MR. Eric M	8,000.00				8,000.00	LACK OF FUNDS
30655	Saidi MR. Eric M	550.00				550.00	LACK OF FUNDS
43238	Mutumbi MS.Maureen M.	6,000.00				6,000.00	LACK OF FUNDS
42421	Karani Josephine Kerubo	4,300.00				4,300.00	LACK OF FUNDS
43314	Koto MR. Mohamed Roba	9,000.00				9,000.00	LACK OF FUNDS

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43240	Gachango MS.Mercy Wanjiru	9,000.00				9,000.00		LACK OF FUNDS
43313	Lekurra Mr.S.L	9,000.00				9,000.00		LACK OF FUNDS
42423	Komen MS Beatrice Chemutai	4,000.00				4,000.00		LACK OF FUNDS
43517	Ngumbi DR Paul	8,000.00				8,000.00		LACK OF FUNDS
43650	Maingi John Muhia	8,000.00				8,000.00		LACK OF FUNDS
43997	Mbuthia MISS Consolata	9,000.00				9,000.00		LACK OF FUNDS
43974	Ouko MR.Robert	5,000.00				5,000.00		LACK OF FUNDS
32110	Komen MS Beatrice Chemutai	600.00				600.00		LACK OF FUNDS
43395	Kirui MR. Joseph K	5,000.00				5,000.00		LACK OF FUNDS
44005	Ngunjiri Hon.Onesmas Kimani	339,000.00				339,000.00		LACK OF FUNDS
43322	Muhumed Mohamed Bulle	8,500.00				8,500.00		LACK OF FUNDS
43325	Oyugi MR.B.O	6,000.00				6,000.00		LACK OF FUNDS
43999	Karanja MISS Florence W	9,000.00				9,000.00		LACK OF FUNDS
44001	Gatheru Mr.Joseph K	11,445.00				11,445.00		LACK OF FUNDS
10802	Kesiko Ms Rose C	34,000.00				34,000.00		LACK OF FUNDS
43300	Nyandiere Mr Clement	4,000.00				4,000.00		LACK OF FUNDS

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Recipient	Charles ayari	5,000.00				5,000.00		LACK OF FUNDS
44239	Various persons	1,027,600.00				1,027,600.00		LACK OF FUNDS
44264	Various persons	416,713.00				416,713.00		LACK OF FUNDS
43185	Various persons	194,600.00				194,600.00		LACK OF FUNDS
44267	Various persons	249,865.00				249,865.00		LACK OF FUNDS
	SUB TOTAL	2,483,117.00				2,483,117.00		
	Constituency/County/Women Reps							
	Machakos Town	1,795,892.00				1,795,892.00		LACK OF FUNDS
	Wundanyi	1,742,686.70				1,742,686.70		LACK OF FUNDS
	Borabu	1,888,942.00				1,888,942.00		LACK OF FUNDS
	Kitui South	1,617,636.00				1,617,636.00		LACK OF FUNDS
	Wajir South	1,801,017.00				1,801,017.00		LACK OF FUNDS
	Kilgoris	1,589,189.00				1,589,189.00		LACK OF FUNDS
	Mandera - Senate	780,000.00				780,000.00		LACK OF FUNDS
	Siaya - W/REP	1,738,266.00				1,738,266.00		LACK OF FUNDS



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Bungoma Senate	1,778,504.00				1,778,504.00	LACK OF FUNDS
Kirinyaga Senate	1,803,681.60				1,803,681.60	LACK OF FUNDS
Mwala	1,767,103.00				1,767,103.00	LACK OF FUNDS
Garissa W/REP	1,806,400.00				1,806,400.00	LACK OF FUNDS
Balambala	1,773,662.70				1,773,662.70	LACK OF FUNDS
Kitutu Chache South	1,281,770.50				1,281,770.50	LACK OF FUNDS
Matayos	1,801,495.40				1,801,495.40	LACK OF FUNDS
Turkana North	1,789,000.00				1,789,000.00	LACK OF FUNDS
Lafey	1,812,689.00				1,812,689.00	LACK OF FUNDS
Mandera North	1,815,000.00				1,815,000.00	LACK OF FUNDS
Laikipia West	1,637,720.50				1,637,720.50	LACK OF FUNDS
Laikipia East	1,800,000.00				1,800,000.00	LACK OF FUNDS
Naivasha	600,176.00				600,176.00	LACK OF FUNDS
Kangundo	150,379.00				150,379.00	LACK OF FUNDS
Juja	1,771,500.00				1,771,500.00	LACK OF FUNDS
Kiambaa	1,303,205.00				1,303,205.00	LACK OF FUNDS

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	Mbeere South	1,111,500.00				1,111,500.00		LACK OF FUNDS
	Wajir North	1,398,887.00				1,398,887.00		LACK OF FUNDS
	Isiolo South	4,248,000.00				4,248,000.00		LACK OF FUNDS
42915	Machakos senate	1,829,233.00				1,829,233.00		LACK OF FUNDS
30641	Kamukunji	1,845,000.00				1,845,000.00		LACK OF FUNDS
31202	Elgeyo/Marakwet Senate	977,395.00				977,395.00		LACK OF FUNDS
31689	Bobasi	1,297,244.00				1,297,244.00		LACK OF FUNDS
31203	Fafi	1,371,730.00				1,371,730.00		LACK OF FUNDS
30685	Kacheliba	1,776,200.00				1,776,200.00		LACK OF FUNDS
31411	Malava	1,587,000.00				1,587,000.00		LACK OF FUNDS
30476	Naivasha	1,710,000.00				1,710,000.00		LACK OF FUNDS
42731	Langata	1,330,515.00				1,330,515.00		LACK OF FUNDS
30088	Marakwet West	1,631,476.00				1,631,476.00		LACK OF FUNDS
30277	Ndia	1,710,000.00				1,710,000.00		LACK OF FUNDS
30383	North Imenti	1,571,403.30				1,571,403.30		LACK OF FUNDS
43522	Teso south CONSTITUENCY	1,788,000.00				1,788,000.00		LACK OF FUNDS

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42861	Garissa Township CONSTITUENCY	201,000.00			201,000.00		LACK OF FUNDS
30278	Mwingi North CONSTITUENCY	904,500.00			904,500.00		LACK OF FUNDS
43951	Ruiru CONSTITUENCY OFFICE	1,815,000.00			1,815,000.00		LACK OF FUNDS
43950	Kabete CONSTITUENCY	1,068,290.00			1,068,290.00		LACK OF FUNDS
30142	Budalangi CONSTITUENCY	1,111,500.00			1,111,500.00		LACK OF FUNDS
30384	Central Imenti	1,406,136.00			1,406,136.00		LACK OF FUNDS
43349	Kasarani	1,767,360.85			1,767,360.85		LACK OF FUNDS
30381	Sirisia	1,706,028.00			1,706,028.00		LACK OF FUNDS
43658	Various Persons-con. Staff salaries	8,482,062.00			8,482,062.00		LACK OF FUNDS
		83,291,375.55			83,291,375.55		

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	0	0
Buildings and structures	2,621,757	1,802,829
Transport equipment	170,120	132,274
Office equipment, furniture and fittings	124,134	78,231
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment	127,742	72,940
Heritage and cultural assets		
Intangible assets		
Total	3,043,753	2,086,274

