



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

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ON

NATIONAL ASSEMBLY

FOR THE YEAR ENDED 30 JUNE, 2020


THE NATIONAL ASSEMBLY	
PAPERS LAID	
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NATIONAL ASSEMBLY
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
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NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

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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: -

	<p>Hon. Justin B. N. Muturi, EGH, MP</p> <p>The Speaker of the Kenya National Assembly and the Chairman of the Parliamentary Service Commission.</p>
	<p>Hon. (Dr.) Naomi N. Shaban, EGH, MP</p> <p>Vice Chairperson Parliamentary Service Commission and member of Finance Committee.</p>
	<p>Hon. Sen Aaron Cheruiyot, MP</p> <p>Chairperson-Staff welfare Committee and member of Finance Committee.</p>
	<p>Hon. Sen Beth W. Mugo, EGH, MP</p> <p>Chairperson-Members Welfare Committee renowned as an accomplished woman leader in Kenya and the region whose career spans across the Education, Health, Business and Political leadership sectors. She is a member of the Audit Committee of the Commission.</p>
	<p>Hon. Dr. Lonah Mutoro Mumelo</p> <p>Non Parliamentarian Member of the Parliamentary Service Commission and served in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. She was the Chairperson of the Audit Committee. (Her term ended on 31st March, 2020)</p>

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	<p>Hon. Adan M. Keynan CBS, MP</p> <p>Chairperson-Finance Committee and is also a member of Tender and Procurement Committee.</p>
	<p>Hon. Benson Momanyi Orori, MP</p> <p>Chairperson-Tender and Procurement Committee.</p>
	<p>Hon. Sen. George Munyasa Khaniri, MGH, MP</p> <p>Member of Tender and Procurement and Finance Committee /- Parliamentary Service Commission</p>
	<p>Hon. Aisha Jumwa Katana, MP</p> <p>Member of Tender and Procurement Committee.</p>
	<p>Hon. Samuel Kiprono Chepkong'a, C.B.S</p> <p>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. He is a member of Tender and Procurement and Finance Committee of the Commission.</p>
	<p>Hon. Rachel Ameso Amolo</p> <p>Member Parliamentary Service Commission (Appointed on 27th June, 2020 replacing Commissioner Dr. Lonah Mumelo)</p>
	<p>Mr. Jeremiah M. Nyegenye, C.B.S</p> <p>The Clerk Senate / Secretary to Parliamentary Service Commission and the Accounting officer of the Parliamentary service Commission.</p>

Chapter 8 (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.

(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: -
 - Necessary for the well-being of the Members and Staff of Parliament; or
 - Prescribed by National Legislation

(ii) Vision of the Parliament

Democratic and people centred Parliament.

(iii) Mission

To facilitate Members of Parliament to efficiently and effectively discharge their constitutional mandate of representation, legislation and oversight.

(iv) Core Values

- Professionalism
- Impartiality
- Responsiveness
- Integrity and Accountability
- Cooperation and Consultation Inclusiveness.






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(b). Key Management

1. The day-to-day management of the Commission consists of the Parliamentary Service Commission and the Board of Senior Management. The Composition of the Board of Senior Management is as follows: -

	<p>Mr. Jeremiah M. Nyegenye, C.B.S</p> <p>The Clerk Senate/Secretary to Parliamentary Service Commission and the Accounting officer of the Parliamentary Service Commission.</p>
	<p>Mr. Michael R. Sialai, EBS</p> <p>Member/Clerk of The National Assembly/Accounting Officer of The National Assembly.</p>
	<p>Mr. Clement Nyandiere</p> <p>Member/Director General, Parliamentary Joint Service/ Accounting Officer of The Parliamentary Joint Services.</p>
	<p>Mr. Mohamed Ali Mohamed</p> <p>Member/Deputy Clerk-Senate</p>
	<p>Ms. Eunice Wanjiku Gichangi</p> <p>Member/Deputy Clerk-Senate</p>

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	<p>Ms. Serah M. Kioko</p> <p>Member/Deputy Clerk-National Assembly</p>
	<p>Mr. Jeremiah W. Ndombi</p> <p>Member/Deputy Clerk-National Assembly</p>
	<p>Ms. Phyllis Makau</p> <p>Member/Director-Parliamentary Budget Office</p>
	<p>Prof. Nyokabi Kamau</p> <p>Member/Executive Director- Centre for Parliamentary Studies and Training (CPST)</p>
	<p>Mr. Anthony Njoroge</p> <p>Member/Director-Litigation and Compliance</p>

2. Fiduciary Management

The key management personnel who held office of National Assembly during the year ended 30th June, 2020 and who had direct fiduciary responsibility was: -

Mr. Michael R. Sialai- The Accounting Officer and Clerk of National Assembly

3. 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

- Hon. Adan Keynan, CBS, MP – **Chairperson**
- Hon. Dr. Naomi Shaban, EGH, MP
- Sen. Aaron Cheruiyot, MP
- Sen. George Khaniri, MGH, MP
- Hon. Samuel Chepkong'a, CBS

Audit Committee

- Dr. Lonah Mumelo –**Chairperson** (Term ended on 31st March, 2020)
- Sen. Beth Mugo, EGH, MP
- Hon. Naomi Shabaan, EGH, MP

Tender and Procurement

- Hon. Benson Momanyi, MP - **Chairperson**
- Sen. George Khaniri, MGH, MP
- Hon. Adan Keynan, CBS, MP
- Hon. Aisha Jumwa, MP
- Hon. Samuel Chepkong'a, CBS

(ii) Parliamentary Committee Activities

- Public Accounts Committee which deals with reports of National Entities.
- Budget and Appropriation Committee which examines and oversights on the budget and the use of public resources.
- Other oversight activities.

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

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

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(b) Entity Headquarters

National Assembly
P.O. Box 41842-00100
Parliament Building
Parliament Road
Nairobi, KENYA

(c) Entity Contacts

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

(d) Independent Auditors

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

(e) Principal Legal Adviser

Director Litigation and Compliance
National Assembly
Parliament road
P.O. Box 41842
G.P.O 00100
NAIROBI - KENYA

(f) Bankers

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

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II. FOREWORD BY THE CLERK OF NATIONAL ASSEMBLY

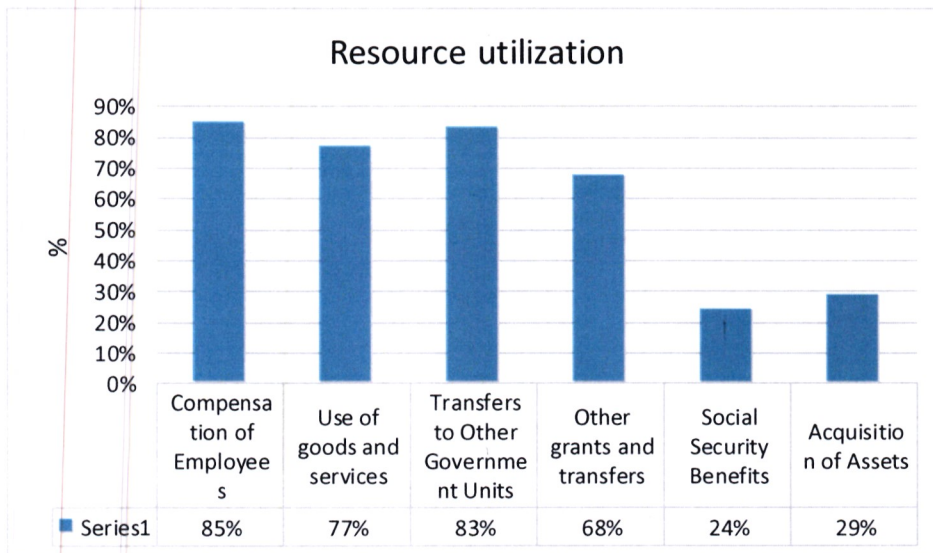
This Annual report and financial statements detail the financial performance of the National Assembly (NA) for the period ended June 30th, 2020 (Financial Year 2019/2020.)

The National Assembly implements one programme: National Legislation, Representation, and Oversight with the sole objective of strengthening the legislative capacity, oversight and representation functions of the National Assembly.

In the Financial Year under review the NA had a total approved budget of KShs. 21,582,141,000 of which KShs. 11,379,374,062 for compensation to employees; KShs. 9,813,766,938 for use of goods and services; and KShs. 389,000,000 for other recurrent expenditures. Exchequer receipts financed the NA expenditure for the period.

The total receipts accrued for the NA in the year amounted to KShs. 17,376,454,657. By the end of 30th June, 2020 NA had utilized KShs. 17,360,199,386. This indicates a surplus of Kshs 16,255,272. The balances held by the NA at the end of the year include KShs. 13,826,087 as pending imprest, KShs. 1,866,063 as salary advance and Kshs. 563,123 in bank balances.

The utilization of resources allocated translates to 80% budget performance. The performance in recurrent expenditure was affected by the Covid 19 pandemic that paralysed Government operations in the third and the fourth quarters.



Signed 

Michael R. Sialai, EBS
 Clerk of National Assembly / Accounting Officer, National Assembly

**III. STATEMENT OF PERFORMANCE AGAINST THE NATIONAL ASSEMBLY
PREDETRMINED OBJECTIVES**

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The National Assembly draws its objectives from the Parliamentary Service Commission strategic plan 2019-2030 pillars. This is also guided by the programme implemented by the NA which is, General Administration, Planning and Support Services. The key development objectives are as follows:

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The Parliamentary Service Commission is a corporate citizen that endeavours to ensure that its operations impact positively on its stakeholders and the general citizenry of Kenya. The National Assembly exists to provide essential services to the Parliament of Kenya thereby directly impacting on the quality of leadership in terms of representation, oversight and legislation which in turn impacts on all Kenyans. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on Parliamentary Service Commission's Strategic Pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence.

1. Sustainability strategy and profile -

The Parliamentary Service Commission has made key efforts and achievements towards sustainability including adopting a policy (the strategic plan) which envisions a green parliament. To this end, the Commission has procured a paperless solution which has to a great extent minimised the use of paper in daily operations. It is envisioned that all buildings shall use green energy solutions. The Multi storey office block under construction is one of such projects that incorporates green energy solutions. Sustainability solutions though cost effective in the long term require resources to install and in the prevailing macroeconomic environment may seem to be costly to the institution in the procurement process.

2. Environmental performance

The Parliamentary Service Commission is a public entity guided by provisions of the laws of Kenya. Therefore, the environmental policy is anchored on the laws of Kenya and the strategic plan. The strategic plan is the policy tool relied on to guide the organisation on environmental policy. Other than that, the Parliamentary Service Commission is mainly a consumer of various items for use including those of an ICT nature which may not be biodegradable. Our ICT policy provides for proper waste management for radioactive or electronic waste shall be disposed of only to persons licensed to handle the respective waste under section 88 of the Environmental Management and Coordination Act, 1999.

3. Employee welfare

The Parliamentary Service Commission is in the process of adopting its HR manual which comprises of all HR policies which guide on the hiring process. In the hiring of persons, the institution takes into consideration the constitutional principles of gender inclusivity and ethnic balance. The Commission has procured an online recruitment system which has an instant feedback mechanism and therefore the suggestions of stakeholders are taken into account including appeals mechanisms for when candidates are of the view that they have been failed unfairly.

There is established a Human Resource Development unit which assists in the identification of training needs and seats in the training committee as the secretariat to advice on training and development matters. The Commission has a training policy that ensures that every officer is trained bi-annually to improve skills in their various areas of operation. Our schemes of service ensure career growth through the employees' employment. The Schemes of service are reviewed as and when required for the development of officers within the service. The Human resource development unit has developed an appraisal tool by which staff are appraised yearly.

There is a policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA and a committee charged with the responsibility of ensuring compliance with the Act.

4. Market place practices-

Responsible competition practice.

- a) The Parliamentary Service Commission is guided by the laws of Kenya on corruption matters. The Commission works regularly with the Ethics and Anti-Corruption Commission to develop policies which work towards the realization of a corruption free society. In the procurement process which competition is required to be fair and free of corruption and bribery, the commission has sensitised the employees through trainings on the provisions of the procurement law in relation to corruption. On the part of the contractors/suppliers, the tender documents require the filling of an anti-corruption form for all participants in a tender.
- b) For every contract, the accounting officer appoints a contract administrator or contract implementation team for complex and specialised contracts. The purpose of this is to ensure that the contract is performed as intended and to ensure that payments are raised and honoured when due. It is the responsibility of the administrators to ensure that the procuring entity meets all its payment and other obligations on time and in accordance with the contract. Once an invoice is raised the Commission ensures that the same is processed within a period of 45 days when exchequer is available.
- c) The Commission advertises through the papers and its website, this ensures wide coverage and fairness in access to information.
- d) The Parliamentary Service Commission ensures that its services are easily accessible to the public by ensuring that departments have a service charter.

5. Community Engagements-

The Commission engages citizenry through its citizen engagement programmes like a Parliamentary week whereby citizens are allowed within the precincts of Parliament to learn the workings of the various departments of the Commission. It also facilitates the houses of Parliament in community engagement including facilitating the Senate to conduct sittings in other parts of the country.

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V. STATEMENT OF NA MANAGEMENT RESPONSIBILITIES

Section 83 (1) of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 83 (2(b)) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge 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 NA as at 30th June, 2020. 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 Accounting Officer in charge 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). The Accounting Officer is of the opinion that the NA financial statements give a true and fair view of the state of National Assembly's transactions for the year ended 30th June, 2020, and its financial position as at that date. The Accounting Officer in charge further confirms the completeness of the accounting records maintained and which have been relied in the preparation financial statements as well as the adequacy of the systems of internal financial control systems.

The Accounting Officer confirms that the entity has fully complied with the applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the period under review were used for the eligible purposes for which they were intended for and were properly accounted. Further, the Accounting Officer confirms that the financial statements have been prepared in a form compliant 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 14th January 2021.



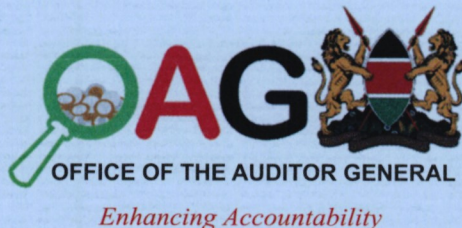
Name: Mr. Michael R. Sialai, EBS
Clerk of The National Assembly



Name: Mr. Peter A. Meikoki
Deputy Director Finance and Accounting
ICPAK No. 4339

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL ASSEMBLY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the National Assembly set out on pages 14 to 34, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined 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, the financial statements present fairly, in all material respects, the financial position of the National Assembly as at 30 June, 2020, 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 Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Assembly Management in accordance with ISSAI 130 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 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 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. There were no key audit matters to report in the year under review.

Other Matter

Pending Bills

Annex 5 to the financial statements indicates that the National Assembly had pending bills totalling Kshs.156,192,903 as at 30 June, 2020, which were not settled in 2019/2020 but were instead carried forward to the 2020/2021 financial year. The Management has explained that the bills were unpaid due to challenges related to the Integrated Financial Information System (IFMIS) connectivity towards the end of the financial year, delays in Exchequer releases and inadequate supporting documents from the suppliers of goods and services. Failure to settle bills during the year to which they relate, adversely affects the provisions of the subsequent year to which they are charged.

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 matter described under the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section 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

Irregular Procurement of Office Supplies and Services, Accommodation and Transport Service at Constituency Offices

The statement of receipts and payments for the year ended 30 June, 2020 reflects an expenditure of Kshs.7,564,548,299 in respect of use of goods and services. As disclosed in Note 4 to the financial statements, the amount includes Kshs.2,482,743,939 relating to other operating expenses out of which Kshs.45,335,769 was incurred on office supplies and services, accommodation and transport at the Constituency Offices. Although the expenditure in various cases were above the threshold for low value procurement method, the Management of the county constituency offices did not apply alternative procurement methods as required under Section 91 of the Public Procurement and Asset Disposal Act, 2015 but procured the above goods and services directly through cash purchases.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and overall 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 overall 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 Management is aware of the intention to terminate the National Assembly or to cease operations.

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 applicable 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 ability of National Assembly 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

20 April, 2021

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VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019/2020	2018/2019
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	17,376,454,657	17,971,609,662
Other Revenues	2	-	572,926,162
TOTAL REVENUES		17,376,454,657	18,544,535,824
PAYMENTS			
Compensation of Employees	3	9,620,582,452	10,953,710,657
Use of goods and services	4	7,564,548,299	7,018,408,250
Transfers to other Government Entities	5	75,000,000	
Other grants and transfers	6	25,672,312	35,381,566
Social Security Benefits	7	2,679,079	2,486,828
Acquisition of Assets	8	71,717,244	107,505,674
TOTAL PAYMENTS		17,360,199,386	18,117,492,975
SURPLUS/DEFICIT		16,255,272	427,042,850

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 14th January 2021 and signed by:



Name: Mr. Michael R. Sialai, EBS
 Clerk of The National Assembly



Name: Mr. Peter A. Meikoki
 Deputy Director Finance and Accounting
 ICPAK No. 4339

NATIONAL ASSEMBLY
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019/2020	2018/2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	563,123	249,769,919
Cash Balances	9B	-	2,467,603
Total Cash And Cash Equivalents		563,123	252,237,522
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	21,000,692	25,413,742
TOTAL FINANCIAL ASSETS		21,563,815	277,651,264
LESS: FINANCIAL LIABILITIES			
Accounts Payables	11	5,308,543	-
NET FINANCIAL ASSETS		16,255,272	277,651,264
REPRESENTED BY			
Fund balance b/fwd	12	277,651,264	594,454,489
Prior year adjustments	13(a)	(277,651,264)	(743,846,074)
Surplus/Deficit for the year		16,255,272	427,042,850
NET FINANCIAL POSSITION		16,255,272	277,651,265

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NATIONAL ASSEMBLY
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IX. STATEMENT OF CASH FLOWS

	Note	2019/2020	2018/2019
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	17,376,454,657	17,971,609,662
Other Revenues	2	-	-
		17,376,454,657	17,971,609,662
Payments for operating expenses			
Compensation of Employees	3	9,620,582,452	10,953,710,656
Use of goods and services	4	7,564,548,299	7,018,408,250
Transfers to other Government Entities	5	75,000,000	
Other grants and transfers	6	25,672,312	35,381,566
Social Security Benefits	7	2,679,079	2,486,828
		17,288,482,141	18,009,987,301
Adjusted for:			
Changes in receivables		4,413,050	(3,885,414)
Changes in payables		5,308,543	-
Adjustments during the year	13(a,b)	(277,651,264)	(170,919,914)
Net cashflow from operating activities		(179,957,156)	(213,182,964)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(71,717,244)	(107,505,674)
Net cash flows from Investing Activities		(71,717,244)	(107,505,674)
NET INCREASE IN CASH AND CASH EQUIVALENT		(251,674,400)	(320,688,638)
Cash and cash equivalent at BEGINNING of the year		252,237,522	572,926,161
Cash and cash equivalent at the END of the year		563,123	252,237,523

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 14th January 2021 and signed by:



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NATIONAL ASSEMBLY
Reports and Financial Statements
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**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED
FOR THE PERIOD ENDED 30TH JUNE, 2020**

Code	Revenue/Expense Item	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 %
	RECEIPTS			0			
1	Exchequer releases	21,582,141,000		21,582,141,000	17,376,454,657	4,205,686,343	81%
	Total Receipts	21,582,141,000	0	21,582,141,000	17,376,454,657	4,205,686,343	81%
	PAYMENTS						
3	Compensation of Employees	11,379,374,062		11,379,374,062	9,620,582,452	1,758,791,610	85%
4	Use of goods and services	9,813,766,938		9,813,766,938	7,564,548,299	2,249,218,639	77%
5	Transfers to Other Government Units	90,000,000		90,000,000	75,000,000	15,000,000	83%
6	Other grants and transfers	38,000,000		38,000,000	25,672,312	12,327,689	68%
7	Social Security Benefits	11,000,000		11,000,000	2,679,079	8,320,921	24%
8	Acquisition of Assets	250,000,000		250,000,000	71,717,244	178,282,756	29%
	Grand Total	21,582,141,000	0	21,582,141,000	17,360,199,386	4,221,941,614	80%
	Surplus/Deficit	0	0	0	16,255,272		

The budget execution was smooth for the Financial year of operation. However, the following expenditures were below the expected:

i. Use of goods (77%)

The year was interrupted by the COVID 19 from the third quarter to the fourth quarter. This affected the government operations significantly.

The NA operations and plans were also affected which resulted to the reduced utilization of budget for use of goods.

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ii. Social Security Benefits (24%) and Other grants and transfers (68%)

This is a provisional budget to cushion the Members of and staff Parliament Service Commission on a need basis. The utilization depends on the cases reported within the year. For the year 2019/2020 there were few cases hence low budget absorption.

iii. Acquisition of assets (29%)

The procurement process was hampered by the close of the economy due to COVID 19. This resulted to minimal use of the budgeted resources.

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Deputy Director Finance and Accounting
ICPAK No. 4339

NATIONAL ASSEMBLY
Reports and Financial Statements
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
72100000		Legislation and Representation	21,582,141,000.00	17,360,322,928.05	4,221,818,071.95
	721010000	Legislation and Representation	21,582,141,000.00	17,360,322,928.05	4,221,818,071.95
		Grand Total	21,582,141,000.00	17,360,322,928.05	4,221,818,071.95

The entity financial statements were approved on 14th January 2021 and signed by:



Michael R. Sialai, EBS
 Clerk of National Assembly



Peter A. Meikoki
 Deputy Director Finance & Accounting Services
 ICPAK No. 4339

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 Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note 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 financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

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. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the National Assembly for all the years presented.

a) Recognition of Receipts

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

• Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

• Transfers from the Exchequer

Transfers from the exchequer are 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.

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For the year ended June 30, 2020

• **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, National Assembly did not receive external assistance loans.

b) Recognition of payments

The Entity recognises all payments 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 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 consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

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

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There were no in-kind contributions during the period.

6. Third Party Payments

There were no third party payments made by The National Assembly during the period.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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 June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two supplementary adjustments 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.

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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.

12. Comparative Figures

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

13. 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 2020.

14. 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.

During the year, there were no errors that needed corrections. However, prior period adjustments have been disclosed under note 9.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. There were no related party transactions during the reporting period

NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	4,274,538,767	4,189,057,985
Total Exchequer Releases for quarter 2	5,087,925,344	4,392,928,077
Total Exchequer Releases for quarter 3	3,624,337,640	4,068,270,900
Total Exchequer Releases for quarter 4	4,389,652,906	5,321,352,700
TOTAL	17,376,454,657	17,971,609,662

2. OTHER REVENUE

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Unutilized cash balances		572,926,162
TOTAL	-	572,926,162

3. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	1,942,338,398	1,649,921,081
Basic wages of temporary employees	3,414,406,039	3,929,326,671
Personal allowances paid as part of salary	4,109,266,043	5,210,548,123
Personal allowances paid as reimbursements	96,346,059	98,878,800
Employer contributions to private social security funds and schemes	58,225,913	65,035,982
TOTAL	9,620,582,452	10,953,710,657

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For the year ended June 30, 2020

4. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Domestic travel and subsistence	3,625,611,960	2,990,418,641
Foreign travel and subsistence	1,105,981,696	1,540,162,496
Printing, advertising and information supplies & services	60,058,358	68,068,093
Rentals of produced assets	6,490,636	931,700
Training expenses	66,866,924	109,789,859
Hospitality supplies and services	123,815,644	279,774,167
Insurance costs	-	-
Specialised materials and services	7,302,906	9,994,518
Office and general supplies and services	27,108,498	25,916,765
Other operating expenses	2,482,743,939	1,926,198,222
Routine maintenance – vehicles and other transport equipment	30,449,514	21,990,411
Routine maintenance – other assets	6,247,053	22,760,702
Fuel Oil and Lubricants	21,871,173	22,402,676
TOTAL	7,564,548,299	7,018,408,250

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

	2019-2020	2018-2019
Description	Kshs	Kshs
Other capital grants and transfers	75,000,000	
Total	75,000,000	-

6. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Membership dues and subscriptions to international organizations	25,672,312	
Capital Transfer to individual		35,381,566
Total	25,672,312	35,381,566

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Reports and Financial Statements
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7. SOCIAL SECURITY BENEFITS

	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits	2,500,000	2,486,828
Social security benefits in cash and in kind	-	
Employer Social Benefits in cash and in kind	179,079	
TOTAL	2,679,079	2,486,828

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Non Financial Assets		
Purchase of Vehicles and Other Transport Equipment	60,320,374	66,696,874
Purchase of Household Furniture and Institutional Equipment	11,396,870	40,808,800
Sub Total	71,717,244	107,505,674
Financial Assets		
Domestic Public Non-Financial Enterprises		
Sub Total	-	-
TOTAL	71,717,244	107,505,674

9A. BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2019-2020	2018-2019
				Kshs	Kshs
<i>Central Bank of Kenya, 100024514, KShs</i>			1	563,123	249,769,919
Total	-			563,123	249,769,919

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Reports and Financial Statements
For the year ended June 30, 2020

9B. CASH IN HAND

	2019-2020	2018-2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	0	2,467,603
Cash in Hand – Held in foreign currency	-	-
TOTAL	0	2,467,603

9C. CASH IN TRANSIT

National Assembly Standing Imprest account number **01141201980200** at Co-operative Bank of Kenya, Parliament Road Branch had a balance of **Kshs. 10,162,900.49** being money in transit to respective beneficiaries.

10. ACCOUNTS RECEIVABLES - Annex 1

Description	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests	13,826,087	20,103,674
Salary advances	1,866,063	5,310,068
Recoverable Overpayments	5,308,543.30	-
TOTAL	21,000,693.30	25,413,742

11. ACCOUNTS PAYABLES

	2019-2020	2018-2019
	Kshs	Kshs
Recoverable Overpayments owed to National Treasury	5,308,543.30	-
TOTAL	5,308,543.30	-

The overpayments were occasioned by a system error which generated double payments thereby resulting into overpayments. However, upon discovery, letters of recovery were issued and once the funds are received back, they will be returned to the National Treasury as they will be part of unspent balances for 2019/2020 financial year. The following is a breakdown:-

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S/NO.	PAYEE	AMOUNT
1	Kenya Airways	3,986,700.00
2	Reliance Hotels	983,348.30
3	Parliamentary Catering Fund	338,495.00
	TOTALS	5,308,543.30

12. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	249,769,919	570,910,139
Cash in hand	2,467,603	2,016,022
Receivables - Outstanding Imprests	25,413,742	21,528,328
TOTAL	277,651,264	594,454,489

13(a) PRIOR YEAR ADJUSTMENTS

Description of the adjustment.	2019-2020	2018-2019
	Kshs	Kshs
Adjustments on bank account balances	249,769,919	(570,910,139)
Adjustments on cash in hand	2,467,603	(2,016,022)
Adjustments on payables		(149,391,585)
Adjustments on receivables	25,413,742	(21,528,328)
TOTAL	277,651,264	(743,846,074)

13(b).

Description of the adjustment.	2019-2020	2018-2019
	Kshs	Kshs
Cash balances returned to National Treasury		(149,391,585)
Imprests surrendered in 2018/2019		(21,528,328)
TOTAL		(170,919,913)

The cash balances were returned to the National Treasury on 3rd August 2018 having been unspent balances brought forward from 2017/2018 financial year. The adjustment was to explain the cash movement in the cashflow statement and recognize that these were not part of 2018/19 financial year's cash outflows.

The adjustment for imprests is to recognize the imprests that had been issued in 2017/2018 financial year but surrendered and expensed in the financial year 2018/19. These expenditures were included in the financial year 2018/19 although the cash outflow was in the 2017/2018 financial year.

NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

14. OTHER IMPORTANT DISCLOSURES

14.1 PENDING ACCOUNTS PAYABLE (BILLS) (Annex 5)

Description	Balance b/f FY 2018/2019	Additions during the period	Paid during the year	Balance c/f FY 2019/2020
Use of Goods	209,828,666	72,389,206.57	126,024,970.05	156,192,902.52
Totals	209,828,666	72,389,206.57	126,024,970.05	156,192,902.52

These are amounts owed to suppliers of the National Assembly who provided goods and services within the financial year 2019/2020 but due to various reasons including IFMIS downtime, delay in receiving exchequer, lack of supportive documents and some relating to previous financial years being under investigations, they were not paid before the closure of the year.

NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 1 – RECEIVABLES

a. Outstanding Imprests

PF NO	Account Name	Designation	DATE ISSUED	AMOUNT
20170013	Amin Hon. Rashid Kassim	M.P	8/22/2019	176,295.00
20140004	Kuria Hon. Moses	MP	8/22/2019	65,114.20
20130172	Nassir Hon. Abdullswamad S.	MP	8/22/2019	200,432.50
20130233	Sudi Hon. Oscar Kipchumba	MP	8/22/2019	215,968.80
20030112	Mbarire Hon.Cecily M.	MP	7/25/2019	242,190.00
20130216	Koyoo Hon. James Onyango	MP	8/5/2019	60,669.00
20130146	Mukwe Hon. James Lusweti	MP	8/13/2019	748,156.50
20170124	Mwaniki Hon.Ruth Wangari	MP	8/16/2019	118,881.00
20170029	Garane Hon. Mohamed Gire	M.P	8/21/2019	609,120.00
20170135	Nyamita Hon. Mark Ogolla	MP	9/19/2019	570,531.50
20130201	Ogolla Hon. Gideon Ochanda	MP	12/6/2019	384,237.00
20130192	Nyamai Hon. Rachael Kaki	MP	12/7/2019	674,100.00
20170115	Muturi Hon. Geoffrey Kingangi	MP	12/10/2019	202,135.50
20130219	Robi Hon. Mathias Nyamabe	MP	1/23/2020	183,855.00
20170167	Shollei Hon. Gladys Boss	M.P	2/7/2020	155,179.80
20170040	Hiribae Hon.Said	MP	2/13/2020	813,459.70
20180002	Kamuren Charles	MP	2/19/2020	637,027.50
20130204	Ombaka Hon. Christine Oduor	MP	2/19/2020	637,027.50
20170060	Kimani Hon. Kuria Francis	MP	2/20/2020	233,861.50
20170094	Mizighi Hon.Lydia Haika Mnene	MP	2/20/2020	637,027.50
20170125	Mbeyu Hon. Gertrude Mwanyanje	M.P	2/24/2020	174,578.10
20130057	Ghati Hon. Dennitah	MP	2/24/2020	1,786,226.00
20170090	Mbogo Hon. Ali	MP	2/27/2020	952,653.90
97075575	Kamanda Hon Maina	MP	3/3/2020	543,634.00
20170164	Rono Hon.Kipkosgei Daniel	MP	3/3/2020	444,438.80
20080124	Noor Hon. Sophia Abdi	MP	3/11/2020	952,653.90
99003511	Ibrahim Mohammed	Driver	4/3/2020	43,920.40
99003626	Ngumbao Mr. Jackson Kazungu	Driver	7/11/2019	21,000.00
99004756	Chelule Emmy Chepkorir	Secretary	8/13/2019	12,358.00
9900412	Tiony Habakkuk Tiony	Personal Assistant	9/12/2019	30,000.00
2001011591	Obonyo Ronald Nyariki	Security	9/13/2019	6,426.00

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9900448	Malonza Dominic Nzioki	Staff	11/21/2019	30,000.00
99003921	Gituku Allan	Security	11/29/2019	165,700.00
1983048728	Koech Kiplagat Moses	Cpl	12/18/2019	120,400.00
99003916	Waweru Kenneth	Assistant Office	1/8/2020	91,640.00
99003564	Ndelai Ms. Resian	Hansard Reporter	2/7/2020	445,593.30
87110268	Musembi Mr. Moses Mutisya	Office Superintendent	2/20/2020	19,595.00
2008145210	Musotsi Robert Wabuko	Body Guard	5/18/2020	420,000.00
	Totals			13,826,086.90

b. Salary Advances

S/NO	Employee Code	Name	Balance
1	20030122	Charles Mutavi Kilonzo	85,937.50
2	20090001	Justus Gesito Mugali M'mbaya	400,000.00
3	2014004787	Purity Muthoni Macharia	55,125.00
4	20170178	Tuwei Vincent Kipkurui	1,125,000.00
5	99003848	Martin Muyundo Masinde	200,000.00
		TOTALS	1,866,062.50

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year.	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020
Transport equipment	201,004,651	60,320,374	0	0	261,325,025
Office equipment, furniture and fittings	135,314,631	11,396,870	0	0	146,711,501
ICT Equipment, Software and Other ICT Assets	3,344,673	0	0	0	3,344,673
Total	339,663,955	71,717,244	0	0	411,381,199

NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY NATIONAL ASSEMBLY

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1				

There was no project being implemented by the National Assembly during the financial year 2019/2020.

NATIONAL ASSEMBLY
Reports and Financial Statements
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ANNEX 4. 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	Issues/Observations from the auditor	Management Comments	Focal point-person to resolve the issue	Status	Timeframe
2017/2018 - 1	Accounts Payable Kshs. 268,727,762	Out of Kshs. 268,727,762 that was pending as at 30 th June 2018, The National Assembly has paid Kshs. 254, 528, 745 while Kshs.14, 199,017 remains outstanding. The National Assembly is committed to clearing the amount in due course.	Clerk of National Assembly/Chief Accountant	In progress	2020/2021 Financial period

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<p>2017/2018 - 2</p>	<p>Value for money for the purchase motor vehicle (Mercedes Benz E250 from a local company that caused unjustified expenditure.</p>	<p>A joint inspection of the vehicle by The Ministry of Transport (on behalf of The National Assembly) appointed engineers and those of the company revealed that the catalytic converter (an emission control system) was the problem. The company undertook to replace it at no cost to The National Assembly which was done and the vehicle has been under good working condition since then. However, The Ministry is to do a post repair inspection to confirm the problem is fully resolved.</p>	<p>Clerk of National Assembly/Transport officer/Chief Accountant</p>	<p>In progress- About 95% resolved</p>	<p>2020/2021 Financial period</p>
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The National Assembly's financial statements were approved and signed by the Accounting Officer on 14th January 2021.

Name: Mr. Michael R. Sialai, EBS
 Clerk of The National Assembly

Name: Mr. Peter A. Meikoki
 Deputy Director Finance and Accounting
 ICPAK No. 4339

NATIONAL ASSEMBLY
Reports and Financial Statements
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ANNEX 5 – LIST OF PENDING BILLS

P.O NO.	INVOICE DATE	INVOICE NO.	PAYEE	AMOUNT (KES)
0	02.03.2020	120030008	African Touch Tours Limited	1,705,505.00
5718	10.06.2020	1135	Albatross Aviation Limited	1,680,128.00
5529	07.05.2019	41854	Attic Tours And Travel Limited	3,385,950.00
5469	25.02.2020	419	Ergo Car Hire And Leasing Services Limited	180,000.00
5484	31.10.2019	249	Ergo Car Hire And Leasing Services Limited	1,007,039.00
4793	19.08.2019	167	Ergo Car Hire And Leasing Services Limited	609,000.00
5540	25.10.2019	3104	Flight Center Travel Limited	3,667,545.00
5543	10.01.2020	3327	Flight Center Travel Limited	60,540.00
0	24.01.2020	10032810	Kenya Airways	40,320.00
5591	18.02.2020	853	Pro Flight Ltd	783,120.00
5745	16.02.2020	5139	Casurina Bar And Restaurant	928,460.00
5721	16.03.2020	1176	Lake Naivasha Resort Limited	951,800.00
5452	18.08.2019	123	Maiyan Holdings Limited	798,720.00
5194	11.03.2020	89755	Reliance Hotels Limited	587,400.00
5481	30.09.2019	65802	Reliance Hotels Limited	852,400.00
5459	22.09.2019	701	Sentrim Kenya Limited	715,000.00
5551	29.04.2020	228864	Serena Hotel	724,900.00
5137	01.03.2020	13312	Sovereign Hotel Ltd	350,000.00
4305	06.09.2019	10903	Sovereign Hotel Ltd	770,500.00
0	29.11.2019	1093	The Grand Royal Swiss Hotel	496,000.00
4745	28.09.2019	1394	The Ole-Ken Hotel	268,400.00
0	30.07.2019	626634	Intercontinental Nairobi	114,850.00
5115	18.11.2019	20191119B	Pearl Beach Hotel/Englishpoint Marina	411,500.00
0	01.09.2019	42767	Prideinn Paradise	898,080.00
0	30.05.2020	332958	All Tymes Tents Limited	1,761,660.00
5662	20.05.2020	207735	Bevaj Furniture Limited	186,000.00
5691	23.06.2020	1271	Bukina Technology	1,155,000.00
5668	22.06.2020	2206	Chrispen Agencies	1,903,500.00
5650	25.06.2020	302	Dayam Enetrprise	972,000.00
5561	28.05.2020	104	Debcos Investments	846,390.00
4680	24.02.2020	16177424	Dt Dobie And Company (K) Limited	345,915.04
5676	18.06.2020	14	Emkan Building And Construction Company Limited	2,997,000.00

NATIONAL ASSEMBLY
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5661	08.06.2020	29716	Fast Choice Limited	190,500.00
5678	16.06.2020	1114	Geoelectromech Services	1,412,500.00
5679	15.06.2020	243	Infotrac Investments	881,000.00
5717	18.06.2020	125	Innovative Four Tonner Merchant	759,750.00
5658	18.06.2020	28	Israel Technologies Limited	900,000.00
5536	29.05.2020	40	Jaytrim East Africa Limited	1,849,600.00
5659	22.06.2020	720	Jenntech Systems	12,916,500.00
5692	26.06.2020	502	Jerumwash Enterprises	1,362,000.00
4532	04.11.2019	11/002	Kayamba Africa Limited	174,000.00
5716	24.06.2020	60	Kefra Office Supplies	493,675.00
5669	19.06.2020	MAK/01/2020	Makaratisi Limited	416,250.00
5646	02.06.2020	177	Malka International	287,000.00
5535	02.06.2020	270	Markim General Merchants	1,892,000.00
4461	25.07.2019	52371	Mediamax Network Limited	638,000.00
5734	06.05.2020	56773	Mediamax Network Limited	182,400.00
5644	15.06.2020	MLI_007/2020	Milele Limited	675,000.00
5166	05.06.2020	1E+09	Nation Media Group Limited	238,442.00
0	24.06.2020	1E+09	Nation Media Group Limited	476,884.00
0	31.05.2020	544250	Nation Oil Corporation	978,312.19
5302	24.04.2020	543010	National Oil Corporation	781,132.34
5690	26.06.2020	4503	Paxton Ventures Limited	430,500.00
5674	25.06.2020	198	Raucous Printers	512,500.00
5686	24.06.2020	123	Rose Capital Investment	539,000.00
5712	16.06.2020	14	Schwester Supplies	1,792,000.00
5684	22.06.2020	1614	Seruka International	947,000.00
5663	09.06.2020	20526877	The Copy Cat Limited	813,276.00
5602	03.04.2020	80081258	The Standard Group Limited	238,442.40
5597	20.03.2020	80081173	The Standard Group Limited	242,625.60
5162	20.02.2020	164	The Star Publications Limited	169,360.00
5720	01.08.2019	4892	The Star Publications Limited	169,360.00
0	24.06.2020	6773	The Star Publications Limited	332,880.00
4339	30.07.2019	91291618	Toyota Kenya Limited	650,000.00
0	04.02.2020	91368404	Toyota Kenya Limited	14,801.00
0	26.03.2020	91390536	Toyota Kenya Limited	119,584.00
5514	18.05.2020	119	Trenchmax Solutions	258,930.00
5651	22.06.2020	321	Trintatics Enterprises	1,492,500.00
5699	31.05.2020	0	Balteum Consultants	3,401,120.00
5667	30.05.2020	0	Beazy Biz Ventures	3,940,000.00

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Reports and Financial Statements
For the year ended June 30, 2020

5732	26.06.2020	0	Benitec Supply Agency	2,002,740.00
5675	30.05.2020	0	Bevaj Furniture Limited	9,828,000.00
5560	07.07.2020	8557	Integrated Supplies And Consultancy Limited	2,902,550.00
5696	26.06.2020	61646	Kemsa	38,000.00
5696	26.06.2020	61647	Kemsa	3,157,240.00
5733	26.06.2020	0	Michka Enterprises	1,181,500.00
5050	25.06.2020	3	Morrisson Printing (K) Limited	2,080,000.00
5301	24.04.2020	534187	National Oil Corporation	1,226,960.95
5302	24.04.2020	534601	National Oil Corporation	818,485.30
5559	09.07.2020	104	The Eagle Surf	1,273,750.00
5729	03.08.2020	879	Vibrant Solutions	1,879,200.00
5741	23.05.2019	88	Greenbay Travel Limited	7,910.00
3784	06.05.2019	2395	Primate Tours Limited	384,000.00
2733	30.07.2018	471	Sunrays Rent A Car	96,000.00
0	06.05.2019	2395	Primate Tours Limited	384,000.00
0	22.08.2019	2673	Primate Tours Limited	23,000.00
5274	22.05.2019	4599	Joseph Queens Garden Limited	294,500.00
5338	27.06.2019	39562	Prideinn Paradise Beach Resort	530,350.00
5736	21.06.2019	765	Royal City Hotel Limited/The Grand Royal Swiss Hotel	406,000.00
3861	26.01.2019	521	The Grand Royal Swiss Hotel	50,000.00
5714	24.10.2018	8423	Voi Wildlife Lodge	124,200.00
3924	27.02.2019	29451	Acacia Premier	888,580.00
0	02.04.2019	35562	Prideinn Paradise	666,000.00
0	11.03.2019	680	The Grand Royal Swiss Hotel	252,000.00
5671	11.10.2018	80	Kamiti Prisons Industries	980,000.00
0	03.10.2018	1	Morrisson Printing (K) Limited	472,000.00
1249	22.02.2017	19713	Pago Airways Travel	1,146,650.00
5715	06.09.2016	112346	Pinnacle Kenya Travel And Safaris Limited	883,200.00
2840	27.06.2018	464	Sunrays Rent A Car	171,000.00
0	17.12.2015	115120592	African Touch Tours Limited	530,230.00
0	24.08.2016	2015039	Ideal Tours	1,585,000.00
0	30.03.2016	2016010	Ideal Tours	448,000.00
0	05.04.2016	TIN16040010	Ideal Tours	562,380.00
0	21.04.2016	2015013	Ideal Tours	448,000.00
0	30.04.2016	TIN16040043	Ideal Tours	605,270.00
0	03.04.2016	TIN16040046	Ideal Tours	680,955.00

NATIONAL ASSEMBLY
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0	17.08.2016	109	Primate Tours Limited	576,100.00
0	29.06.2017	532	Primate Tours Limited	34,750.00
641	14.06.2016	257	Primate Tours Limited	1,691,841.00
0	21.09.2016	3516	Zara's Travel	482,054.00
0	26.10.2016	16100001	Zara's Travel	634,500.00
0	25.11.2016	3792	Zara's Travel	1,357,775.00
2259	16.03.2018	3405	Prideinn Flamingo	245,500.00
0	21.06.2018	290	The Grand Royal Swiss Hotel	112,000.00
0	25.05.2018	15116	Mombasa Continental Resort	735,000.00
0	21.05.2018	23730	Prideinn Paradise	874,000.00
0	03.06.2017	11339	Prideinn Paradise	595,150.00
1277	30.04.2015	206	Cybe Intercool Technologies Ltd	448,920.00
0	05.09.2017	071/17	Display Ventures	375,000.00
0	27.10.2014	34652	Techbiz	1,874,249.70
			TOTALS	156,192,902.52

ANNEX 6- 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
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes

NATIONAL ASSEMBLY
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0	25.05.2016	2016029	Ideal Tours	345,000.00
0	27.06.2016	TIN16060023	Ideal Tours	11,134,025.00
0	11.03.2016	TIN16060034	Ideal Tours	183,026.00
0	23.08.2016	5098	Mara Ways Tours	192,000.00
0	16.09.2016	5162	Mara Ways Tours	320,000.00
0	30.09.2016	5182	Mara Ways Tours	320,000.00
0	10.10.2016	5199	Mara Ways Tours	256,000.00
0	07.11.2016	5220	Mara Ways Tours	228,000.00
0	08.11.2016	5221	Mara Ways Tours	190,000.00
0	17.11.2016	5244	Mara Ways Tours	320,000.00
0	21.11.2016	5239	Mara Ways Tours	240,000.00
0	14.12.2016	5257	Mara Ways Tours	247,000.00
0	14.06.2016	4935	Mara Ways Tours	960,000.00
0	30.05.2016	4974	Mara Ways Tours	32,000.00
0	24.05.2016	4966	Mara Ways Tours	228,000.00
0	08.06.2016	4960	Mara Ways Tours	560,000.00
0	08.06.2016	4969	Mara Ways Tours	45,000.00
0	29.06.2016	4970	Mara Ways Tours	196,000.00
0	07.11.2016	4991	Mara Ways Tours	256,000.00
0	06.05.2016	5220	Mara Ways Tours	228,000.00
0	19.10.2016	19672	Pago Airways Travel	2,954,135.00
0	22.10.2016	19643	Pago Airways Travel	435,635.00
0	11.03.2016	19659	Pago Airways Travel	3,503,010.00
0	16.09.2016	19686	Pago Airways Travel	77,380.00
0	08.11.2016	19665	Pago Airways Travel	284,480.00
0	25.02.2017	19710	Pago Airways Travel	25,560.00
0	01.02.2017	19693	Pago Airways Travel	1,078,025.00
0	17.11.2016	19680	Pago Airways Travel	813,470.00
0	06.11.2016	19661	Pago Airways Travel	44,960.00
0	06.11.2016	19660	Pago Airways Travel	15,875.00
0	09.09.2016	19609	Pago Airways Travel	1,230,365.00
0	19.01.2017	19691	Pago Airways Travel	30,070.00
0	18.09.2015	19569	Pago Airways Travel	404,400.00
0	18.05.2016	18559	Pago Airways Travel	135,030.00
0	31.03.2016	19575	Pago Airways Travel	832,050.00
0	15.09.2015	19549	Pago Airways Travel	1,325,919.00
0	23.06.2015	18560	Pago Airways Travel	1,165,250.00
0	09.05.2018	1224	Primate Tours Limited	72,000.00
0	10.03.2018	338	Primate Tours Limited	517,300.00

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0	17.08.2016	109	Primate Tours Limited	576,100.00
0	29.06.2017	532	Primate Tours Limited	34,750.00
641	14.06.2016	257	Primate Tours Limited	1,691,841.00
0	21.09.2016	3516	Zara's Travel	482,054.00
0	26.10.2016	16100001	Zara's Travel	634,500.00
0	25.11.2016	3792	Zara's Travel	1,357,775.00
2259	16.03.2018	3405	Prideinn Flamingo	245,500.00
0	21.06.2018	290	The Grand Royal Swiss Hotel	112,000.00
0	25.05.2018	15116	Mombasa Continental Resort	735,000.00
0	21.05.2018	23730	Prideinn Paradise	874,000.00
0	03.06.2017	11339	Prideinn Paradise	595,150.00
1277	30.04.2015	206	Cybe Intercool Technologies Ltd	448,920.00
0	05.09.2017	071/17	Display Ventures	375,000.00
0	27.10.2014	34652	Techbiz	1,874,249.70
			TOTALS	156,192,902.52

NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

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Trial Balance Comparison Report

Entity: 2042-National Assembly

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110105 Basic Salaries - Members of Parliament	1,544,865,658.00	0.00	1,303,910,526.85	0.00
2110112 Basic Salaries - National Assembly	397,472,740.45	0.00	362,551,726.65	0.00
2110100 Basic Salaries - Permanent Employees	1,942,338,398.45	0.00	1,666,462,253.50	0.00
2110201 Contractual Employees	3,414,406,038.50	0.00	3,925,169,660.15	0.00
2110200 Basic Wages - Temporary Employees	3,414,406,038.50	0.00	3,925,169,660.15	0.00
2110301 House Allowance	286,056,755.00	0.00	1,019,347,862.20	0.00
2110302 Horaria	0.00	0.00	702,150.00	0.00
2110303 Acting Allowance	496,000.00	0.00	222,600.00	0.00
2110304 Overtime - Civil Service	6,673,162.80	0.00	8,630,964.00	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	99,899,400.00	0.00	87,890,000.00	0.00
2110313 Entertainment Allowance	28,889,100.00	0.00	13,380,600.00	0.00
2110314 Transport Allowance	352,213,677.95	0.00	625,987,943.45	0.00
2110315 Extreneous Allowance	29,004,800.00	0.00	15,825,750.00	0.00
2110316 Security Allowance	267,553,216.00	0.00	169,774,676.00	0.00
2110317 Domestic Servant Allowance	1,646,400.00	0.00	1,339,200.00	0.00
2110318 n Practising Allowance	14,993,100.00	0.00	11,259,900.00	0.00
2110320 Leave Allowance	33,927,616.60	0.00	30,099,200.00	0.00
2110321 Administrative Allowance	1,060,693,789.80	0.00	948,323,515.15	0.00
2110323 Late Duty Allowance	86,612,700.00	0.00	81,568,663.00	0.00
2110325 Car Maintenance Allowance	1,491,237,309.60	0.00	1,399,945,975.00	0.00
2110328 National Assembly Attendance Allowance	349,369,015.40	0.00	792,518,229.20	0.00
2110300 Personal Allowances paid as part of Salary	4,109,266,043.15	0.00	5,206,817,228.00	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	45,391,641.00	0.00	48,908,024.35	0.00
2110405 Telephone Allowance	50,954,418.00	0.00	47,339,679.00	0.00
2110400 Personal Allowances paid as Reimbursements	96,346,059.00	0.00	96,247,703.35	0.00
2110000 Wages and Salary Contributions	9,562,356,539.10	0.00	10,894,696,845.00	0.00
2120101 Employer Contributions to National Social Security Fund	618,600.00	0.00	256,200.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	618,600.00	0.00	256,200.00	0.00
2120301 Employer Contributions to Private Social Security Funds and Schemes	57,607,312.50	0.00	58,757,611.00	0.00
2120300 Social Benefit Schemes Outside Government	57,607,312.50	0.00	58,757,611.00	0.00
2120000 Social Contributions	58,225,912.50	0.00	59,013,811.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,648,807,326.85	0.00	2,257,525,476.55	0.00
2210302 Accommodation - Domestic Travel	309,149,782.20	0.00	304,391,684.05	0.00
2210303 Daily Subsistence Allowance	667,626,250.55	0.00	284,620,582.45	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	28,600.00	0.00	180,950.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	3,625,611,959.60	0.00	2,846,718,693.05	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	550,707,952.35	0.00	715,772,811.00	0.00
2210402 Accommodation	182,458,194.50	0.00	249,646,486.30	0.00
2210403 Daily Subsistence Allowance	372,815,549.50	0.00	471,577,480.95	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,105,981,696.35	0.00	1,436,996,778.25	0.00
2210502 Publishing & Printing Services	0.00	0.00	1,613,597.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	60,058,357.65	0.00	66,454,496.30	0.00
2210500 Printing, Advertising and Information Supplies and Services	60,058,357.65	0.00	68,068,093.30	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210604 Hire of Transport, Equipment	6,490,636.00	0.00	931,700.00	0.00
2210600 Rentals of Produced Assets	6,490,636.00	0.00	931,700.00	0.00
2210701 Travel Allowance	66,866,924.00	0.00	99,742,231.60	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	424,740.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210705 Field Training Attachments	0.00	0.00	2,773,239.00	0.00
2210700 Training Expenses	66,866,924.00	0.00	102,940,210.60	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	32,091,134.00	0.00	49,090,671.00	0.00
2210802 Boards, Committees, Conferences and Seminars	91,724,510.25	0.00	219,195,810.05	0.00
2210800 Hospitality Supplies and Servi	123,815,644.25	0.00	268,286,481.05	0.00
2211015 Foods and Rations	0.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	7,302,906.00	0.00	9,994,518.00	0.00
2211000 Specialised Materials and Supp	7,302,906.00	0.00	9,994,518.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	12,670,335.00	0.00	10,978,000.00	0.00
2211102 Supplies and Accessories for Computers and Printers	14,438,162.60	0.00	14,938,765.00	0.00
2211100 Office and General Supplies and Services	27,108,497.60	0.00	25,916,765.00	0.00
2211201 Refined Fuels and Lubricants for Transport	6,247,052.70	0.00	22,402,675.60	0.00
2211200 Fuel Oil and Lubricants	6,247,052.70	0.00	22,402,675.60	0.00
2211305 Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	1,737,343.60	0.00	1,795,651.25	0.00
2211325 Constituency Office Expenses	2,481,006,594.90	0.00	1,768,087,018.20	0.00
2211300 Other Operating Expenses	2,482,743,938.50	0.00	1,769,882,669.45	0.00
2210000 Goods and Services	7,512,227,612.65	0.00	6,552,138,584.30	0.00
2220101 Maintenance Expenses - Motor Vehicles	30,449,514.15	0.00	21,990,411.15	0.00
2220100 Routine Maintenance - Vehicles	30,449,514.15	0.00	21,990,411.15	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	2,168,026.95	0.00	7,922,551.55	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	18,918,507.20	0.00	14,838,150.00	0.00
2220210 Maintenance of Computers, Software, and Networks	784,638.40	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	21,871,172.55	0.00	22,760,701.55	0.00
2220000 Routine Maintenance	52,320,686.70	0.00	44,751,112.70	0.00
2620182 Contribution to Commonwealth Parliamentary Association	14,672,311.50	0.00	15,147,486.00	0.00
2620184 Contribution to Other Parliamentary Associations	11,000,000.00	0.00	10,234,080.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	25,672,311.50	0.00	25,381,566.00	0.00
2620000 Grants and Other Transfers to International Organizations	25,672,311.50	0.00	25,381,566.00	0.00
2640502 Capital Transfer to Individual	5,000,000.00	0.00	10,000,000.00	0.00
2640503 Other Capital Grants and Trans	70,000,000.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	75,000,000.00	0.00	10,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	75,000,000.00	0.00	10,000,000.00	0.00
2710115 Refund Exgratia and Other Service Gratuities	2,500,000.00	0.00	2,453,828.00	0.00
2710100 Government Pension and Retirement Benefits	2,500,000.00	0.00	2,453,828.00	0.00
2710301 Employer Social Benefits in Cash	179,079.00	0.00	33,000.00	0.00
2710300 Employer Social Benefits	179,079.00	0.00	33,000.00	0.00
2710000 Social Security Benefits	2,679,079.00	0.00	2,486,828.00	0.00
3110701 Purchase of Motor Vehicles	60,320,374.20	0.00	40,551,800.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	60,320,374.20	0.00	40,551,800.00	0.00
3111001 Purchase of Office Furniture and Fittings	5,832,010.00	0.00	13,297,000.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	2,315,360.00	0.00	17,822,600.00	0.00
3111009 Purchase of other Office Equipment	3,249,500.00	0.00	35,834,274.00	0.00
3111000 Purchase of Office Furniture and General Equipment	11,396,870.00	0.00	66,953,874.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6510000 Acquisition of Fixed Capital Assets	71,717,244.20	0.00	107,505,674.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	563,123.10	0.00	249,769,919.00	0.00
6530100 Recurrent Bank Accounts	563,123.10	0.00	249,769,919.00	0.00
6530000 Recurrent Bank Accounts	563,123.10	0.00	249,769,919.00	0.00
6580101 Cash	0.00	0.00	2,467,603.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	2,467,603.00	0.00
6580000 Cash in Hand	0.00	0.00	2,467,603.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	1,866,063.00	0.00	5,310,036.00	0.00
6710100 Debtors & Advances - Employees	1,866,063.00	0.00	5,310,036.00	0.00
6710000 Domestic Debtors & Advances	1,866,063.00	0.00	5,310,036.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	5,308,543.30	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	5,308,543.30	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	5,308,543.30	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	13,826,086.90	0.00	20,103,706.00	0.00
6760100 Imprests	13,826,086.90	0.00	20,103,706.00	0.00
6760000 Government Imprests	13,826,086.90	0.00	20,103,706.00	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
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310108 Professional Fees (Survey)	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	0.10	0.00	0.00
7320102 NHIF	0.45	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	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.15	0.00	0.00
7320199 Salary Control Account	0.15	0.00	0.00	0.00
7320100 Salary Deductions	0.60	0.25	0.00	0.00
7320000 Other Liabilities	0.60	0.25	0.00	0.00
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	5,308,543.30	0.00	0.00
7390100 System Required Liabilities	0.00	5,308,543.30	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	5,308,543.30	0.00	0.00
9910101 Provision for Encumbrance	0.00	33,600.00	0.00	33,600.00
9910100 General Provisions	0.00	33,600.00	0.00	33,600.00
9910201 Exchequer Releases/ Provisioning Account	0.00	79,803,467,789.40	0.00	62,427,013,132.15
9910200 Exchequer Provisions	0.00	79,803,467,789.40	0.00	62,427,013,132.15
9910301 Transfers From CRF A/C to Ministries	1,743,200,965.30	0.00	1,465,549,703.05	0.00
9910300 County Transfers	1,743,200,965.30	0.00	1,465,549,703.05	0.00
9910000 Provisions	1,743,200,965.30	79,803,501,389.40	1,465,549,703.05	62,427,046,732.15
9999999 Consolidated Fund	60,683,845,765.10	0.00	42,987,871,344.10	0.00
9999900	60,683,845,765.10	0.00	42,987,871,344.10	0.00
9990000 Opening Balance Reserves	60,683,845,765.10	0.00	42,987,871,344.10	0.00
Total	79,808,809,932.95	79,808,809,932.95	62,427,046,732.15	62,427,046,732.15

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

Prepared By _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

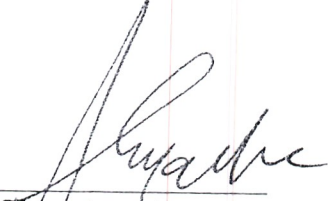
Date: _____

REPUBLIC OF KENYA
R2042: NATIONAL ASSEMBLY


BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2020

	Kshs.
Balance as per Bank certificate	11,299,999.25
Less:	
1. Payments in cash Book not recorded in Bank Statement (unrepresented payments)	100,854,498.15
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	90,117,622.00
 Bank Balance as per Cash Book	 563,123.10

Reconciliation prepared by:




Signature


 06-Jul-20

Designation 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

 06-Jul-20

Designation Date

8th July, 2019

CERTIFICATE OF BALANCES

Customer : 125636

THE NATIONAL ASSEMBLY

Balance Date: 30-Jun-20

Account No	Account Name	Currency	Balance
1000245441	REC-THE NATIONAL ASSEMBLY	KES	11,299,999.25



L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION



P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

UNPRESENTED CHEQUES

PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2020

<u>DATE</u>	<u>CHEQUE NO</u>	<u>PAYEE</u>	<u>AMOUNT</u>
30-06-20	60052968	ANDREW SHANGARAI JUMANNE	30,000.00
30-06-20	60053121	JOSHUA CHEPYEGON KANDIE	214,051.60
30-06-20	60053092	JOHN MUNENE WAMBUGU	333,271.40
30-06-20	60052969	CMC MOTORS GROUP LIMITED	478,870.75
30-06-20	60053063	JAMES WAMBURA NYIKAL	830,599.00
30-06-20	60053049	HASSAN KULLOW MAALIM	905,170.00
30-06-20	60053107	HASSAN KULLOW MAALIM	905,170.00
30-06-20	60052691	Pearl Beach Hotels Limited	1,067,275.85
30-06-20	60052559	AFRICAN TOUCH SAFARIS LIMITED	1,489,000.00
30-06-20	60052546	Pearl Beach Hotels Limited	1,690,344.85
30-06-20	60052739	Pearl Beach Hotels Limited	1,879,820.70
30-06-20	60053125	TOWN AND CITY GENERAL CONTRACTORS	3,229,344.85
30-06-20	60053091	JENIFFER MARY SHAMALA	2,569,686.00
30-06-20	60053051	OMAR MOHAMED MAALIM HASSAN	72,800.00
30-06-20	60053087	ADEN BARE DUALE	72,800.00
30-06-20	60053071	NAOMI NAMISI SHABAN	291,200.00
30-06-20	60052673	SAROVA WHITESANDS BEACH RESORT AND	1,101,672.40
30-06-20	60053041	OMAR MOHAMED MAALIM HASSAN	1,188,915.00
30-06-20	60053111	SAMUEL ONUNGA ATANDI	1,280,370.00
30-06-20	60053102	Liaison Healthcare Limited	11,954,419.00
30-06-20	60052972	PHILIP WANJUSI WANYAMA	37,800.00
30-06-20	60053072	BUNGE COOPERATIVE SAVINGS AND CREDI	40,000.00
30-06-20	60053075	PARLIAMENTARIANS SAVINGS AND CREDIT	50,000.00
30-06-20	60053036	BUNGE COOPERATIVE SAVINGS AND CREDI	50,000.00
30-06-20	60052354	NATIONAL ASSEMBLY STANDING IMPREST	55,892.70
30-06-20	60052386	NATIONAL ASSEMBLY STANDING IMPREST	72,349.10
30-06-20	60053070	ROSELINDA SOIPAN TUYA	72,800.00
30-06-20	60053114	IRENE MUTHONI KASALU	72,800.00
30-06-20	60053078	PARLIAMENTARIANS SAVINGS AND CREDIT	85,000.00
30-06-20	60053076	PARLIAMENTARIANS SAVINGS AND CREDIT	100,000.00
30-06-20	60053035	BUNGE COOPERATIVE SAVINGS AND CREDI	114,000.00
30-06-20	60053106	SAFIA SHEIKH ADAN	145,600.00
30-06-20	60053104	JUSTUS MURUNGA KAKHOHA	145,600.00
30-06-20	60053062	ZULEIKHA HASSAN JUMA	188,819.40
30-06-20	60053074	PARLIAMENTARIANS SAVINGS AND CREDIT	190,000.00
30-06-20	60053054	RICHARD MOITALEL OLE KENTA	192,759.00
30-06-20	60053080	PARLIAMENTARIANS SAVINGS AND CREDIT	200,000.00
30-06-20	60053037	BUNGE COOPERATIVE SAVINGS AND CREDI	200,000.00
30-06-20	60053038	PARLIAMENTARIANS SAVINGS AND CREDIT	200,000.00
30-06-20	60053077	PARLIAMENTARIANS SAVINGS AND CREDIT	200,000.00
30-06-20	60053123	DANIEL KIPKOGEI RONO	200,544.40
30-06-20	60053067	BENSON MAKALI MULU	208,705.00
30-06-20	60053068	CYPRIAN KUBAI IRINGO	218,400.00

30-06-20	60053058 MOSES KIPKEMBOI CHEBOI	218,400.00
30-06-20	60053118 VINCENT TUWEI KIPKURUI	218,400.00
30-06-20	60053082 CHRISTOPHER DOYE NAKULEU	233,131.60
30-06-20	60053059 MBARIRE, Honorable CECILY MUTITU	245,808.60
30-06-20	60053093 MIRUKA ONDIEKI ALFAH	247,819.60
30-06-20	60053039 PARLIAMENTARIANS SAVINGS AND CREDIT	250,000.00
30-06-20	60052932 NATIONAL ASSEMBLY STANDING IMPREST	251,100.00
30-06-20	60053042 JOSEPH KIPKOSGEI TONU	264,516.00
30-06-20	60053066 GEORGE PETER OPONDO KALUMA	291,200.00
30-06-20	60053089 WILLIAM KAMUREN CHIRCHIR CHEPKUT	301,751.00
30-06-20	60053065 SHAKEEL SHABIR AHMED	305,319.00
30-06-20	60053073 PARLIAMENTARIANS SAVINGS AND CREDIT	345,000.00
30-06-20	60053043 MOHAMED ALI MOHAMED	362,701.60
30-06-20	60053115 BRIGHTON YEGON LEONARD	364,000.00
30-06-20	60053122 HILLARY KIPLANGAT KOSGEI	364,000.00
30-06-20	60053083 CHRISTOPHER DOYE NAKULEU	364,000.00
30-06-20	60053033 ZULEIKHA HASSAN JUMA	377,638.80
30-06-20	60052933 NATIONAL ASSEMBLY STANDING IMPREST	380,876.25
30-06-20	60053057 MOSES KIPKEMBOI CHEBOI	385,049.00
30-06-20	60053045 NELSON KIPYEGON KOECH	416,918.00
30-06-20	60053060 MILLIE GRACE AKOTH ODHIAMBO	421,912.40
30-06-20	60053119 JOSEPHAT KABINGA WACHIRA	433,637.40
30-06-20	60053085 JOYCE AKAI EMANIKOR	436,800.00
30-06-20	60053120 JOSEPHAT KABINGA WACHIRA	436,800.00
30-06-20	60053096 ROBERT GICHUMU GITHINJI	436,800.00
30-06-20	60053101 RAPHAEL WANJALA BITTA	436,800.00
30-06-20	60053117 VINCENT TUWEI KIPKURUI	456,149.40
30-06-20	60053047 MOHAMED RUWEIDA OBO	480,800.40
30-06-20	60053099 MOHAMED RUWEIDA OBO	480,800.40
30-06-20	60053044 EDWARD OKU KAUNYA	497,394.15
30-06-20	60053069 JOHANA NGENO KIPYEGON	509,600.00
30-06-20	60053109 AMINA GEDOW HASSAN	509,600.00
30-06-20	60051647 ERICUN INTEGRATED SOLUTIONS	519,879.30
30-06-20	60053095 ELISHA OCHIENG ODHIAMBO	525,169.00
30-06-20	60053113 JANET JEPKEMBOI SITIENEI	533,253.00
30-06-20	60052931 NATIONAL ASSEMBLY STANDING IMPREST	552,961.00
30-06-20	60053116 BENARD KOROS KIPSENGERET	557,913.20
30-06-20	60053084 ALFRED KIPTOO KETER	582,400.00
30-06-20	60053064 BEN GEORGE ORORI MOMANYI	582,400.00
30-06-20	60053079 PARLIAMENTARIANS SAVINGS AND CREDIT	600,000.00
30-06-20	60053052 VINCENT KEMOSI MOGAKA	619,549.00
30-06-20	60053097 YUSSUF ADAN HAJI	677,650.00
30-06-20	60053061 JAMES LOMENEN EKOMWA	708,565.20
30-06-20	60053086 ENOCK WAMALWA KIBUNGUCHY	746,554.20
30-06-20	60053040 JOYCE AKAI EMANIKOR	833,131.60
30-06-20	60053081 JAMES LUSWETI MUKWE	839,304.00
30-06-20	60053048 GETRUDE MBEYU MWANYANJIF	865,625.00

30-06-20	60053046 YUSSUF ADAN HAJI	867,650.00
30-06-20	60053100 TOM MBOYA ODEGE	873,600.00
30-06-20	60053031 ANDREW KATUU MWADIME	879,844.00
30-06-20	60053055 JOHN MUTUNGA KANYUITHIA	946,400.00
30-06-20	60053088 SHADRACK JOHN MOSE	1,092,000.00
30-06-20	60053103 JOASH NYAMOKO NYAMACHE	1,186,753.00
30-06-20	60053032 ALI WARIO	1,387,114.40
30-06-20	60053108 AHMED ABDISALAN IBRAHIM	2,991,282.00
30-06-20	60053110 SHADRACK JOHN MOSE	3,007,040.40
30-06-20	60053098 ANTHONY TOM OLUOCH	218,400.00
30-06-20	60053034 JONES MWAGOGO MLOLWA	636,212.40
30-06-20	60053056 GLADWELL J CHERUIYOT	1,257,101.10
30-06-20	60052589 FLIGHT CENTER TRAVEL LIMITED	1,247,280.00
30-06-20	60053053 ABDUL RAHIM DAWOOD	309,540.00
30-06-20	60052731 Reliance Hotels Limited	1,123,096.55
30-06-20	60053090 JAMES GICHUKI MUGAMBI	72,800.00
30-06-20	60053112 MOSES WEKESA MWAMBU MABONGA	662,697.00
30-06-20	60053094 MARY WAMAUA WAITHERA NJOROGI	946,400.00
30-06-20	60052695 TRIMAX INVESTMENTS	1,444,655.15
30-06-20	60052643 BENIZON SUPPLIES	1,675,603.45
30-06-20	60052547 GEOMATRIC INVESTMENTS	1,902,581.40
30-06-20	60052641 GREEN BAY TRAVEL LIMITED	7,434,599.00
30-06-20	60053050 MUKUHA GABRIEL KAGO	655,200.00
30-06-20	60053105 GEOFFREY OMUSE	752,745.00
30-06-20	60053028 nssf	618,600.00
30-06-20	60053025 9265 GCS PARLIAMENTARY SERVICE COMM	5,852,250.00
30-06-20	60052998 SAROVA WHITESANDS BEACH RESORT AND	1,033,567.25
30-06-20	60052408 JOYCE AKAI EMANIKOR	833,131.60
30-06-20	60052494 TEDDY NGUMBAO MWAMBIRE	849,828.00
30-06-20	60052588 FLIGHT CENTER TRAVEL LIMITED	1,673,583.00
30-06-20	60052970 Withholding Tax	8,401.25
30-06-20	60051644 Withholding Tax	9,120.70
30-06-20	60051237 Withholding Tax	12,327.60
30-06-20	60052676 Withholding Tax	18,724.15
30-06-20	60052677 Withholding Tax	19,327.60
30-06-20	60052708 Withholding Tax	19,703.45
30-06-20	60052689 Withholding Tax	25,344.85
30-06-20	60052642 Withholding Tax	29,396.55
30-06-20	60052538 Withholding Tax	29,655.15
30-06-20	60052738 Withholding Tax	32,979.30
30-06-20	60051132 Withholding Tax	33,000.00
30-06-20	60052537 Withholding Tax	33,378.60
30-06-20	198040 Withholding Tax	56,655.15

TOTAL	100,854,498.20
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PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK AS AT 30TH JUNE 2020

DATE	CHEQUE NO	PAYEE	AMOUNT
TOTAL			0.00

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2020

DATE	CHEQUE NO	PAYEE	AMOUNT
30-06-20	1131	BANKING	3,408,178.00
30-06-20	365075	BANKING	1,301,586.00
30-06-20	581	EXCHEQUIER	84,712,840.00
30-06-20	582	R/D CHEQUE	695,018.00
TOTAL			90,117,622.00

RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2020

DATE	CHEQUE NO	PAYEE	AMOUNT
TOTAL			0.00



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2042-National Assembly

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	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	17,376,454,657.25	17,971,609,662.15
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		17,376,454,657.25	17,971,609,662.15
PAYMENTS			
Compensation of Employees	12	9,620,582,451.60	10,953,710,656.00
Use of goods and Services	13	7,564,548,299.35	6,596,889,697.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	75,000,000.00	10,000,000.00
Other Grants and Transfers	16	25,672,311.50	25,381,566.00
Social Security Benefits	17	2,679,079.00	2,486,828.00
Acquisition of Assets	18	71,717,244.20	107,505,674.00
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		17,360,199,385.65	17,695,974,421.00
SURPLUS/DEFICIT		16,255,271.60	275,635,241.15

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-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	563,123.10	249,769,919.00
Cash Balances	22B	0.00	2,467,603.00
Total Cash And Cash Equivalents		563,123.10	252,237,522.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	21,000,693.20	25,413,742.00
TOTAL FINANCIAL ASSETS		21,563,816.30	277,651,264.00
Financial Liabilities			
Accounts Payables - Deposits	24	5,308,542.95	0.00
NET FINANCIAL ASSETS		16,255,273.35	277,651,264.00
REPRESENTED BY			
Fund Balance b/fwd	25	277,651,264.00	172,935,935.80
Prior Year Adjustment	26	(277,651,262.25)	(170,919,913.00)
Surplus/Deficit for the Year		16,255,271.60	275,635,241.15
NET FINANCIAL POSITION		16,255,273.35	277,651,263.95

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-19 To JUN-20
 Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	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	17,376,454,657.25	17,971,609,662.15
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	9,620,582,451.60	10,953,710,656.00
Use of goods and Services	13	7,564,548,299.35	6,596,889,697.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	352,651,262.25	180,919,913.00
Other Grants and Transfers	16	25,672,311.50	25,381,566.00
Social Security Benefits	17	2,679,079.00	2,486,828.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		9,721,591.75	(3,885,414.00)
Prior year adjustments		(277,651,262.25)	(170,919,913.00)
Net Cash From Operating Activities	A	(457,608,416.95)	37,415,675.15
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	71,717,244.20	107,505,674.00
Net Cash Flow From Investing Activities	B	(71,717,244.20)	(107,505,674.00)
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	(529,325,661.15)	(70,089,998.85)
Cash and Cash Equivalent at BEGINNING of The Year		252,237,522.00	151,407,607.80
Cash and Cash Equivalent at END of The Year	22A+22B	563,123.10	252,237,522.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2042-National Assembly

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
Taxes on Income, Profits and Capital Gains	1110000	Kshs	Kshs
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
Health Insurance Contribution		Kshs	Kshs
NHIF Health Insurance Contributions	1210100	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
Grants from Foreign Governments		Kshs	Kshs
Grants from International Organisations	1310000	0.00	0.00
TOTAL	1320000	0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
Exchequer Releases/ Provisioning Account	9910201	Kshs	Kshs
TOTAL		17,376,454,657.25	17,971,609,662.15

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
Grants received by Central Govt from General Govt units	1330100	Kshs	Kshs
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
Borrowing within General Government		Kshs	Kshs
Borrowing from Monetary Authorities (Central Bank)	5110100	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0 00	0 00
Foreign Borrowing-Direct Payments	5120200	0.00	0 00
Foreign Currency and Foreign Deposits	5120300	0.00	0 00
Other Foreign Accounts Payable	5120400	0 00	0 00
TOTAL		0.00	0 00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0 00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0 00
Receipts from sale of other st	3510400	0.00	0 00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0 00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0 00
Receipts from the Sale Plant Machinery and Equipment	3510800	0 00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0 00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0 00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0 00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0 00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0 00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0 00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0 00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0 00
Repayments from Domestic Loans to Individuals and Households	4510400	0 00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0 00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0 00	0 00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0 00	0 00
Reimbursement from World Bank - ECD	4540104	0 00	0 00
Reimbursement from Individuals and Private Organizations	4540105	0 00	0 00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
Returns of Equity Holdings	4550000	Kshs	Kshs
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
Interest Received		Kshs	Kshs
Profits and Dividends	1410100	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410200	0.00	0.00
Rents on land, houses and buildings	1410300	0.00	0.00
Other Property Income collected as AIA	1410400	0.00	0.00
	1410500	0.00	0.00
Sales of Market Establishment	1415000	0.00	0.00
Administrative Fees and Charges	1420100	0.00	0.00
Administrative Fees and Charges collected as AIA	1420200	0.00	0.00
Incidental Sales by Non-Market Establishments	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420400	0.00	0.00
	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes Paid to Exchequer	1440600	0.00	0.00
	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
Business Permits	1520100	0.00	0.00
Cesses	1520200	0.00	0.00
Poll Rates	1520300	0.00	0.00
Plot Rents	1520400	0.00	0.00
Other Local Levies	1520500	0.00	0.00
Administrative Services Fees	1520600	0.00	0.00
Various Fees	1530100	0.00	0.00
Council'S Natural Resources Exploitation	1530200	0.00	0.00
Sales Of Council Assets	1530300	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530400	0.00	0.00
Other Miscellaneous Revenues	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Insurance Claims Recovery	1540100	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540200	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540300	0.00	0.00
Transfers From Reserve Funds	1540400	0.00	0.00
Donations	1540500	0.00	0.00
Fund Raising Events	1540600	0.00	0.00
Other Revenues From Financial Assets Loan	1540700	0.00	0.00
	1540800	0.00	0.00
Market/Trade Centre Fee	1541000	0.00	0.00
Vehicle Parking Fees	1550100	0.00	0.00
Housing	1550200	0.00	0.00
Social Premises Use Charges	1560100	0.00	0.00
School Fees	1560200	0.00	0.00
Other Education-Related Fees	1570100	0.00	0.00
Other Education Revenues	1570200	0.00	0.00
	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/c's	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	1,942,338,398.45	1,666,462,253.50
Basic Wages - Temporary Employees	2110200	3,414,406,038.50	3,925,169,660.15
Personal Allowances paid as part of Salary	2110300	4,109,266,043.15	5,206,817,228.00
Personal Allowances paid as Reimbursements	2110400	96,346,059.00	96,247,703.35
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	618,600.00	256,200.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	57,607,312.50	58,757,611.00
TOTAL		9,620,582,451.60	10,953,710,656.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	0.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	3,625,611,959.60	2,846,718,693.05
Foreign Travel and Subsistence, and other transportation costs	2210400	1,105,981,696.35	1,436,996,778.25
Printing, Advertising and Information Supplies and Services	2210500	60,058,357.65	68,068,093.30
Rentals of Produced Assets	2210600	6,490,636.00	931,700.00
Training Expenses	2210700	66,866,924.00	102,940,210.60
Hospitality Supplies and Servi	2210800	123,815,644.25	268,286,481.05
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	7,302,906.00	9,994,518.00
Office and General Supplies and Services	2211100	27,108,497.60	25,916,765.00
Fuel Oil and Lubricants	2211200	6,247,052.70	22,402,675.60
Other Operating Expenses	2211300	2,482,743,938.50	1,769,882,669.45
Routine Maintenance - Vehicles	2220100	30,449,514.15	21,990,411.15
Routine Maintenance - Other Assets	2220200	21,871,172.55	22,760,701.55
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		7,564,548,299.35	6,596,889,697.00

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	75,000,000.00	10,000,000.00
TOTAL		75,000,000.00	10,000,000.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
Grants and Transfers to Foreign Governments	2610100	Kshs 0.00	Kshs 0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	25,672,311.50	25,381,566.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		25,672,311.50	25,381,566.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
Government Pension and Retirement Benefits	2710100	Kshs 2,500,000.00	Kshs 2,453,828.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	179,079.00	33,000.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		2,679,079.00	2,486,828.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
Purchase of Buildings	3110100	Kshs 0.00	Kshs 0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	60,320,374.20	40,551,800.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	11,396,870.00	66,953,874.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		71,717,244.20	107,505,674.00

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
Interest Payments on Foreign Borrowing	2410100	Kshs 0.00	Kshs 0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	563,123.10	249,769,919.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		563,123.10	249,769,919.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	2,467,603.00
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	2,467,603.00
TOTAL		0.00	2,467,603.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		1,866,063.00	5,310,036.00
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	5,308,543.30	0.00
Government Imprests	6760000	13,826,086.90	20,103,706.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		21,000,693.20	25,413,742.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
Revolving Funds		Kshs	Kshs
Other Liabilities	7350000	0.00	0.00
Deposits	7320000	(0.35)	0.00
Withholding Taxes	7310000	0.00	0.00
System Required Liabilities A/cs	7380000	0.00	0.00
	7390000	5,308,543.30	0.00
TOTAL		5,308,542.95	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
Opening Balance Bank		Kshs	Kshs
Opening Balance Cash	22A	249,769,919.00	149,391,584.80
Opening Balance Receivables - Imprest and Clearance Accounts	22B	2,467,603.00	2,016,023.00
	23	25,413,742.00	21,528,328.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		277,651,264.00	172,935,935.80

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
County Transfers		Kshs	Kshs
Exchequer Provisions	9910300	277,651,262.25	170,919,913.00
	9910200	0.00	0.00
TOTAL		277,651,262.00	170,919,913.00



Statement of Budget Execution - Recurrent Expenditure

Entity: 2042-National Assembly

Current Period: JUL-19 To JUN-20

RECEIPTS	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
Tax Receipts	1	0.00						
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00				0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	17,376,454,657.25	(17,376,454,657.25)	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00			0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	11	0.00	0.00	0.00	0.00	17,376,454,657.25	(17,376,454,657.25)	0.00%
PAYMENTS								
Compensation of Employees	12	6,289,687,031.00	0.00					
Use of goods and Services	13	5,266,883,469.00	0.00	5,089,687,031.00	11,379,374,062.00	9,620,582,451.60	1,758,791,610.40	84.54%
Subsidies	14	0.00	0.00	4,546,883,469.00	9,813,766,938.00	7,564,548,299.35	2,249,218,638.65	77.08%
Transfers to Other Government Units	15	45,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	19,000,000.00	0.00	45,000,000.00	90,000,000.00	75,000,000.00	15,000,000.00	83.33%
Social Security Benefits	17	5,500,000.00	0.00	19,000,000.00	38,000,000.00	25,672,311.50	12,327,688.50	67.56%
Acquisition of Assets	18	340,000,000.00	0.00	5,500,000.00	11,000,000.00	2,679,079.00	8,320,921.00	24.36%
Finance Costs, including Loan Interest	19	0.00	0.00	(90,000,000.00)	250,000,000.00	71,717,244.20	178,282,755.80	28.69%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		11,966,070,500.00	0.00	9,616,070,500.00	21,582,141,000.00	17,360,199,385.65	4,221,941,614.35	80.44%



Statement of Budget Execution - Recurrent Expenditure

Entity: 2042-National Assembly

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 2042-National Assembly

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
2041000100		National Assembly	0.00	0.00	0.00
	0721000000	Legislation and Representation	0.00	0.00	0.00
2041000200		Legislative National Assembly	0.00	(1,431,115.90)	1,431,115.90
	0721000000	Legislation and Representation	0.00	(1,431,115.90)	1,431,115.90
	0722000000	Legislative Oversight	0.00	0.00	0.00
2042000100		Office of The Clerk	2,799,011,851.00	1,928,477,565.00	870,534,286.00
	0722000000	Legislative Oversight	0.00	(240.00)	240.00
	0721000000	Legislation and Representation	2,799,011,851.00	1,928,477,805.00	870,534,046.00
2042000200		Legislature	18,783,129,149.00	15,433,152,936.55	3,349,976,212.45
	0721000000	Legislation and Representation	18,783,129,149.00	15,433,152,936.55	3,349,976,212.45
	0722000000	Legislative Oversight	0.00	0.00	0.00
		Grand Total	21,582,141,000.00	17,360,199,385.65	4,221,941,614.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 2042-National Assembly

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
0721000000		Legislation and Representation	21,582,141,000.00	17,360,199,625.65	4,221,941,374.35
	2110000	Wages and Salary Contributions	11,283,909,062.00	9,562,356,539.10	1,721,552,522.90
	2120000	Social Contributions	95,465,000.00	58,225,912.50	37,239,087.50
	2210000	Goods and Services	9,628,766,938.00	7,512,227,852.65	2,116,539,085.35
	2220000	Routine Maintenance	185,000,000.00	52,320,686.70	132,679,313.30
	2620000	Grants and Other Transfers to International Organizations	38,000,000.00	25,672,311.50	12,327,688.50
	2640000	Other Transfers and Emergency Relief	90,000,000.00	75,000,000.00	15,000,000.00
	2710000	Social Security Benefits	11,000,000.00	2,679,079.00	8,320,921.00
	3110000	Acquisition of Fixed Capital Assets	250,000,000.00	71,717,244.20	178,282,755.80
0722000000		Legislative Oversight	0.00	(240.00)	240.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	(240.00)	240.00
		Grand Total	21,582,141,000.00	17,360,199,385.65	4,221,941,614.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 2042-National Assembly

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0721000000		Legislation and Representation	21,582,141,000.00	17,360,199,625.65	4,221,941,374.35
	0721000000	Legislation and Representation	0.00	(123,302.40)	123,302.40
	0721010000	Legislation and Representation	21,582,141,000.00	17,360,322,928.05	4,221,818,071.95
0722000000		Legislative Oversight	0.00	(240.00)	240.00
	0722010000	Legislative Oversight	0.00	(240.00)	240.00
		Grand Total	21,582,141,000.00	17,360,199,385.65	4,221,941,614.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____