

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 07 OCT 2020

**REPORT**  
Tuesday

TABLED  
BY:

CLERK-AT  
THE TABLE:

*Leader of Majority*  
**OF**

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL ASSEMBLY**

**FOR THE YEAR ENDED**  
**30 JUNE, 2019**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30094 - 00100, NAIROBI  
REGISTRY

25 FEB 2020

RECEIVED

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**NATIONAL ASSEMBLY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

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

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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Table of Contents	Page
I. KEY NATIONAL ASSEMBLY INFORMATION AND MANAGEMENT .....	1
II. FOREWORD BY THE CLERK OF THE NATIONAL ASSEMBLY .....	10
III. STATEMENT OF NATIONAL ASSEMBLY MANAGEMENT RESPONSIBILITIES .....	11
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE NATIONAL ASSEMBLY .....	12
V. STATEMENT OF RECEIPTS AND PAYMENTS .....	13
VI. STATEMENT OF ASSETS AND LIABILITIES .....	14
VII. STATEMENT OF CASH FLOWS.....	15
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT .....	16
IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES .....	18
X. SIGNIFICANT ACCOUNTING POLICIES.....	19
XI. NOTES TO THE FINANCIAL STATEMENTS .....	23

## **I. KEY NATIONAL ASSEMBLY 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 Parliament.

#### **Composition**

The Commission consists of the Speaker of the National Assembly, as the Chairman, seven Members appointed by Parliament and one Woman and one Man appointed by Parliament from persons who are experienced in Public affairs but are not Members of Parliament. The Clerk of the Senate is the Secretary to the Commission.

Members of the Commission for the Twelve Parliament are:-

Hon. Justin Muturi, EGH, MP, Speaker (NA) - Chairman

Hon. Er. Naomi Shaban, EGH M.P - Vice Chair

Hon. Beth Mugo EGH, M.P. Member

Hon. Adan Keynan, CBS M.P. - Member

Hon. Benson Momanyi, M.P. - Member

Hon. George Khaniri, M.P. - Member

Hon. Aisha Jumwa, M.P. - Member

Hon. Aaron Cheruiyot, M.P – Member

Hon. Samuel Chepkonga, CBS M.P - Member

Hon Dr. Lorna Mumelo, - Member

Mr Jeremiah. M. Nyegenye, CBS - Clerk of the Senate/Secretary to Parliamentary Service Commission

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

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

**(b) Principal Activities**

**(i) Activities**

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

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

**(ii) Vision of Parliament**

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

**(iii) Mission**

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

**(c) Key Management**

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

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

- Clerk of the Senate/Secretary to PSC - Chair.
- Clerk of the National Assembly - Member
- Director General/Parliamentary Joint Services - Member
- Deputy Clerk – Senate - Member

- Deputy Clerk – National Assembly - Member
- Director – Budget Office - Member
- Director CPST - Member
- Director, Litigation and Compliance - Member

## **2. Fiduciary Management**

The key management personnel who held office during the Financial Year ending 30<sup>th</sup> June, 2019, and who had direct fiduciary responsibility were;

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1	Clerk of the National Assembly Accounting Officer	Mr. Michael Sialai, EBS

### **(d) Fiduciary Oversight Arrangements**

- (i) Audit and finance Committee activities: -  
Committee of the Commission on Finance – Budget and Finance approval and analysis.

#### **Composition**

Hon. Adan Keynan, CBS, MP (Chair)

Hon. Naomi Shaban, EGH, MP

Sen. Aaron Cheruiyot, MP

Sen. George Khaniri, MGH, MP

Hon. Samuel Chepkonga, CBS M.P

Audit committee oversees review of budget implementation

#### **Composition**

Dr. Lonah Mumelo (Chair)

Hon. Naomi Shaban, EGH, MP

Sen. Beth Mugo, EGH, MP

Eunice Gichangi - Member

Jeremiah Ndombi - Member

Amos Guchu (Secretary)

Tender and Procurement Committee of the Commission which oversees tendering and procurement matters.

**Composition**

Hon. Ben Momanyi, MP (Chair)  
Sen. George Khaniri, MGH, MP  
Hon. Adan Keynan, CBS, MP  
Hon. Aisha Jumwa, MP  
Hon. Samuel Chepkonga, CBS M.P

(ii) **Parliamentary Committee Activities**

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

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

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

**(e) Entity Headquarters**

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

**(f) Entity Contacts**

**Contacts**

Telephone (254) 2221291  
E-mail [clerk@parliament.go.ke](mailto:clerk@parliament.go.ke)  
Website [www.go.ke](http://www.go.ke)

**(g) Entity Bankers**

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







**(h) Independent Auditors**



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

**(i) Principal Legal Adviser**

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






**(j) Commissioners of Parliamentary Service Commission**

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

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





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

(k) Board of Senior Management

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

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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

## **II. FOREWORD BY THE CLERK OF THE NATIONAL ASSEMBLY**

This annual report and financial statements detail the financial performance of the National Assembly for the financial year 2018/2019. 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 National Assembly had an approved recurrent budget of Kshs. 20.7 Billion, including Kshs. 12.3 Billion for Compensation of Employees, Kshs. 7.6 Billion for Use of Goods, and Kshs. 701 Million for other recurrent expenditure. These expenditures were to be fully financed from exchequer receipts.

The exchequer issues allocated to the National Assembly during the financial period aggregated to Kshs. 17.9 Billion. There was Kshs 572 million brought forward from 2017/2018 financial year which made a total of 18.5 billion available resources for the 2018/2019 financial year. Kshs. 149,391,585.25 that remained unspent from the previous period was returned to the National Treasury. By the end of the Year, the National Assembly had utilized a total of Kshs. 18.1 Billion.

The balances held by the National Assembly at the end of the year included Kshs. 249,769.919 held in bank balances Kshs. 2,467,603 in unbanked cheques and Kshs. 19 Million in outstanding imprest and advances.

The utilization of resources allocated translates to 87% budget performance. The performance of the recurrent expenditure is attributed to the timely provision of exchequer receipts during the reporting period as well as improved transaction processing speed of the Integrated Financial Management Information System (IFMIS).

Moving forward, the National Assembly will endeavour to address the few challenges in order to improve our resource utilization. The institution shall continue to coordinate with the National Treasury in enhancing timely exchequer releases and absorption.

Sign \_\_\_\_\_



Clerk of the National Assembly / Accounting Officer

### **III. STATEMENT OF NATIONAL ASSEMBLY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the National Assembly is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. 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 entity; (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 entity'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 entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the National Assembly further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

#### **Approval of the financial statements**

The National Assembly's financial statements were approved and signed by the Accounting Officer on 05<sup>th</sup> September, 2019.



The Clerk, National Assembly

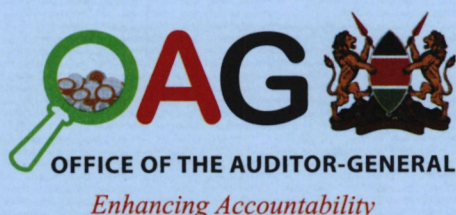


Chief Accountant  
ICPAK Member Number: 4339

**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE NATIONAL ASSEMBLY**

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL ASSEMBLY FOR THE YEAR ENDED 30 JUNE, 2019**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of the National Assembly set out on pages 13 to 30, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Assembly as at 30 June, 2019, 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 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**

Note 10 to the financial statements indicate that the National Assembly had pending bills totalling Kshs.209,828,666 as at 30 June, 2019, which were not settled in 2018/2019 financial year. Out of this amount, bills totalling Kshs.121,494,384 were brought forward

from the previous years. Management has explained that the bills were unpaid due to the Integrated Financial Management Information System (IFMIS) challenges, missing supporting documents and delayed Exchequer releases.

Failure to settle bills during the year in 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, I confirm that, nothing 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**

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 dissolve 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 going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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**

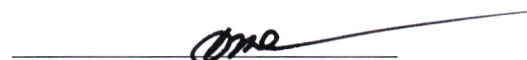
**24 September, 2020**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Notes	June 30th 2019 KShs	June 30th 2018 KShs
<b>RECEIPTS</b>			
Exchequer releases	1	17,971,609,662	15,896,303,470
Cash B/f		572,926,162	299,791,318
<b>TOTAL REVENUES</b>		<b>18,544,535,824</b>	<b>16,196,094,788</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	10,953,710,656	9,764,947,201
Use of goods and services	3	7,018,408,250	4,268,475,642
Other grants and transfers	4	35,381,566	1,780,371,404
Social Security Benefits	5	2,486,828	-
Acquisition of Assets	6	107,505,674	87,637,369
<b>TOTAL PAYMENTS</b>		<b>18,117,492,974</b>	<b>15,901,431,616</b>
<b>SURPLUS/DEFICIT</b>		<b>427,042,850</b>	<b>294,663,172</b>

The National Assembly's financial statements were approved and signed by the Accounting Officer on 05<sup>th</sup> September, 2019.

  
 The Clerk, National Assembly

  
 Chief Accountant  
 ICPAK Member Number: 4339

VI. STATEMENT OF ASSETS AND LIABILITIES

	Notes	June 30th 2019 KShs	June 30th 2018 KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	7A	249,769,919	570,910,139
Cash Balances	7B	2,467,603	2,016,023
<b>Total Cash And Cash Equivalents</b>		<b>252,237,522</b>	<b>572,926,162</b>
Accounts Receivables - Outstanding Imprest and Clarence Accounts	8	25,413,742	21,528,328
<b>TOTAL FINANCIAL ASSETS</b>		<b>277,651,264</b>	<b>594,454,491</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits			
<b>NET FINANCIAL ASSETS</b>		<b>277,651,264</b>	<b>594,454,491</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd		594,454,490	334,640,237
Surplus/Deficit for the period		427,042,850	294,663,172
Prior Year Adjustments	9a	(743,846,075)	(34,848,919)
<b>NET FINANCIAL POSITION</b>		<b>277,651,264</b>	<b>594,454,490</b>

The National Assembly's financial statements were approved and signed by the Accounting Officer on 05<sup>th</sup> September, 2019.



The Clerk, National Assembly



Chief Accountant  
 ICPAK Member Number: 4339

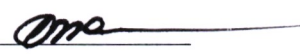
**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**VII. STATEMENT OF CASH FLOWS**

		<b>June 30th</b>	<b>June 30th</b>
	<b>Notes</b>	<b>2019</b>	<b>2018</b>
		<b>KShs</b>	<b>KShs</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts for operating income		-	
Transfers from National Treasury	1	17,971,609,662	15,896,303,470
Other Revenues		-	299,791,318
Payments for operating expenses		-	-
Compensation of Employees	2	10,953,710,656	9,764,947,201
Use of goods and services	3	7,018,408,250	4,268,475,642
Other grants and transfers	4	35,381,566	1,780,371,404
Social Security Benefits	5	2,486,828	-
<b>Adjusted for:</b>			
Changes in receivables		(3,885,414)	13,320,591
Changes in Payables		-	
Adjustments During the Year	9b	(170,919,914)	(34,848,919)
<b>Net cash flow from operating activities</b>		<b>(213,182,966)</b>	<b>360,772,213</b>
<b>Cash Flow From Investing Activities</b>			
Acquisition of assets	6	(107,505,674)	(87,637,369)
<b>Net cash flow from investing activities</b>		<b>(107,505,674)</b>	<b>(87,637,369)</b>
<b>Net increase in cash and cash equivalent</b>		<b>(320,688,640)</b>	<b>273,134,844</b>
Cash and cash equivalent at BEGINNING of the Period		572,926,162	299,791,318
<b>Cash and cash equivalent at end of the period</b>		<b>252,237,522</b>	<b>572,926,162</b>

The National Assembly's financial statements were approved and signed by the Accounting Officer on 05<sup>th</sup> September, 2019.

  
 The Clerk, National Assembly

  
 Chief Accountant  
 ICPAK Member Number: 4339

NATIONAL ASSEMBLY  
Reports and Financial Statements  
For the year ended June 30, 2019

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	20,762,838,956	-	20,762,838,956	17,971,609,662	2,791,229,294	87%
Other Receipts			-			
Total Receipts	20,762,838,956	-	20,762,838,956	17,971,609,662		
<b>PAYMENTS</b>						
Compensation of Employees	12,371,697,568	-	12,371,697,568	10,953,710,656	1,417,986,912	89%
Use of goods and services	7,889,941,388	-	7,889,941,388	7,018,408,250	871,533,138	89%
Other grants and transfers	63,000,000	-	63,000,000	35,381,566	27,618,434	56%
Social Security Benefits	11,000,000	-	11,000,000	2,486,828	8,513,172	23%
Acquisition of Assets	427,200,000	-	427,200,000	107,505,674	319,694,326	25%
<b>Total Payments</b>	<b>20,762,838,956.00</b>	<b>-</b>	<b>20,762,838,956.00</b>	<b>18,117,492,974.65</b>	<b>2,645,345,981.35</b>	

(a) Below is explanations on the underutilization of allocated resources

**i. Other grants and transfers (56%)**

Other grants and transfers include provisions for car grants for any new member of parliament. For the year 2018/2019 there were only 2 new members of parliament hence underutilization of resources.

**ii. Social Security Benefits (23%)**

Social security benefits includes provisions for ex gratia for Members and staff of Parliament whenever necessary. There was minimal ex gratia paid for the period 2018/2019.

**iii. Acquisition of Assets (25%)**

There was a slight delay on the acquisition of assets as sourcing and procurement process did not end by the end of the period 2018/2019

The National Assembly's financial statements were approved and signed by the Accounting Officer on 05<sup>th</sup> September, 2019.

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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The Clerk, National Assembly



Chief Accountant  
ICPAK Member Number: 4339

NATIONAL ASSEMBLY  
 Reports and Financial Statements  
 For the year ended June 30, 2019

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
721000000		Legislation and Representation			
	721010000	Legislation and Representation	20,762,838,956	18,117,492,974	2,645,345,982
		<b>Total</b>	<b>20,762,838,956</b>	<b>18,117,492,974</b>	<b>2,645,345,982</b>

## **X. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis 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.

- **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 30<sup>th</sup> June 2019, 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.

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 1<sup>st</sup> July 2019 to 30<sup>th</sup> 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.

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 30<sup>th</sup> June 2019.

**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

**XI. NOTES TO THE FINANCIAL STATEMENTS**

**1 EXCHEQUER RELEASES**

Description and reference of the transfer	2018/2019	2017/2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	4,189,057,98	1,307,200,570
Total Exchequer Releases for quarter 2	4,392,928,077	4,463,980,871
Total Exchequer Releases for quarter 3	4,068,270,900	4,868,770,000
Total Exchequer Releases for quarter 4	5,321,352,700	5,256,352,029
<b>Total</b>	<b>17,971,609,662</b>	<b>15,896,303,470</b>

**2 COMPENSATION OF EMPLOYEES**

	Year ended	Year ended
	2018/2019	2017/2018
	Kshs	Kshs
Basic salaries of permanent employees	1,649,921,081	1,790,107,254
Basic wages of temporary employees	3,929,326,670	4,317,605,887
Personal allowances paid as part of salary	5,210,548,123	3,353,227,077
Personal allowances paid as reimbursements	98,878,800	241,251,092
Employer contributions to private social security funds and schemes	65,035,982	62,755,891
<b>Total</b>	<b>10,953,710,656</b>	<b>9,764,947,201</b>

**3 USE OF GOODS AND SERVICES**

	Year ended	Year ended
	2018/2019	2017/2018
	Kshs	Kshs
Domestic travel and subsistence	2,990,318,641	2,193,620,083
Foreign travel and subsistence	1,540,162,496	994,187,719
Printing, advertising and information supplies & services	68,068,093	67,506,926
Rentals of produced assets	931,700	873,000
Training expenses	109,789,859	79,844,829
Hospitality supplies and services	279,774,167	138,674,730
Specialized materials and services	9,994,518	4,476,685
Office and general supplies and services	25,916,765	10,576,450
Other operating expenses	1,926,298,222	1,185,847,372

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Routine maintenance – vehicles and other transport equipment	21,990,412	12,992,819
Fuel Oil and Lubricants	22,402,676	5,035,096
Routine maintenance – other assets	22,760,701	8,876,502
<b>Total</b>	<b>7,018,408,250</b>	<b>4,702,512,211</b>

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

**4 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

	<b>Year ended</b>	<b>Year ended</b>
	<b>2018/2019</b>	<b>2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Other Capital transfers, grants	35,381,566	1,778,000,000
Membership dues and subscriptions to international organizations	0.00	2 371,404
<b>Total</b>	<b>35,381,566</b>	<b>1,780,371,404</b>

Other capital transfers and grants relates to car grants for two (2) newly elected Members of Parliament as well as contributions to Commonwealth Parliamentary Association and East African Legislative Assembly.

**5 SOCIAL SECURITY BENEFITS**

	<b>Year ended</b>	<b>Year ended</b>
	<b>2018/2019</b>	<b>2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Social security benefits	2,486,828	-
<b>Total</b>	<b>2,486,828</b>	<b>-</b>

The social security benefits include the payment for ex gratia assistance to Members of Parliament Commissioners, PSC staff and their dependents.

**6 ACQUISITION OF ASSETS**

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

	<b>Year ended</b>	<b>Year ended</b>
	<b>2018/2019</b>	<b>2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of office furniture and general equipment	40,808,800	29,783,063
Purchase of Office Furniture and General Equipment	66,696,874	57,549,633
Other assets		304,673
<b>Total</b>	<b>107,505,674</b>	<b>87,637,369</b>

Acquisition of assets includes purchase of executive office chairs, photocopiers, printers, scanners fireproof safe, cabinets and conference PA system.

**7A. BANK ACCOUNTS**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Type of account</b>	<b>Year ended</b>	<b>Year ended</b>
		<b>2018/2019</b>	<b>2017/2018</b>
		KShs	KShs
Central Bank of Kenya, 1000245441, KShs	Recurrent	249,769,919	570,910,139
<b>Total</b>		<b>249,769,919</b>	<b>570,910,139</b>

**7B. CASH IN HAND**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Type of account</b>	<b>Year ended</b>	<b>Year ended</b>
		<b>2018/2019</b>	<b>2017/2018</b>
		KShs	KShs
Cash	Cash	2,467,603	2,016,023
<b>Total</b>		<b>2,467,603</b>	<b>2,016,023</b>

**7C. CASH IN TRANSIT**

National Assembly Standing Imprest account number **01141201980200** at Co-operative Bank of Kenya, Parliament Road Branch had a balance of **Kshs.34, 363,076.64** being money in transit to respective beneficiaries.

**8. ACCOUNT RECEIVABLES**

	As at	As at
	30.6.2019	30.6.2018
Description	KShs	KShs
Government Imprests	20,103,674	14,384,249
Salary Advance	5,310,068	7,144,079
<b>Total</b>	<b>25,413,742</b>	<b>21,528,328</b>

**Government Imprest**

Members of Parliament		Kshs
Name	Date Imprest Taken	Outstanding Balances as at 30/6/2019
Guyo Hon. Ali Wario	8/23/2019	848,375
Oyula Hon. Joseph Maero	8/30/2018	136,026
Owino Hon John Walter	11/28/2018	156,222
Ali Hon. Adan Haji	1/29/2019	203,594
Mishaka Hon. Swarup Ranjan	5/13/2019	220,968
Amiri Hon. Rashid Kassim	8/22/2018	252,945
Amin Deddy Hon. Mohamed Ali	11/27/2018	440,055
Kigano Hon. Clement Muturi	4/4/2019	471,240
Jaldesa Hon. Rehema Dida	3/27/2019	595,584
Tongoyo Hon. Gabriel Koshal	9/25/2018	763,686
Muchira Hon. Michael John Mwangi	5/30/2019	828,828
Odhiambo Hon. Millie Grace	6/7/2019	51,224
Pukose Hon. Robert	5/13/2019	54,070
Nakuleu Hon. Christopher D.	2/14/2019	55,242
Otiende Amollo Hon.	3/22/2019	77,839
Ongera Hon. Janet	4/29/2019	81,600
Kuria Hon. Moses	4/9/2019	89,892
Ngugi Hon. Nduati	11/28/2018	104,148
Qalicha Hon. Gufu Wario	2/21/2019	110,484
Gedi Hon. Fatuma	10/31/2018	118,404
Onyonka Hon Richard M	8/30/2018	136,026
Konchella Hon. Gideon S.	8/23/2019	138,958
Muthama Hon. Stanley	8/30/2018	140,148
Wamalwa Hon. Chrinsantus Wakhungu	5/27/2019	203,873
Murungi Hon. Kathuri	5/30/2019	219,384
Mizighi Hon. Lydia Haika Mnene	5/16/2019	243,984
Sudi Hon. Oscar Kipchumba	9/13/2018	258,084
Duale Hon. Mohamed Dahir	4/23/2019	305,316
Sossion Hon. Wilson	8/23/2019	334,708

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Lentoimaga Hon. Alois Musa	10/4/2018	365,976
Kipsengeret Koros Hon.	4/1/2019	370,464
Muchangi Hon.Njiru Eric	5/28/2019	378,378
Nyenze Hon. Francis M.	8/23/2019	393,296
Kones Hon. Beatrice	5/30/2019	395,926
Ali Hon. Shariff Athman	11/2/2018	403,308
Nassir Hon. Abdullswamad S.	3/25/2019	485,298
Tomitom Hon. Lilian Cheptoo	8/23/2019	521,981
Katana Hon. Aisha Jumwa	11/28/2018	536,520
Injendi Hon. Moses Malulu	11/8/2018	539,352
Gedow Hon. Amina Hassan	4/4/2019	652,113
Leshomo Hon. Maison	6/10/2019	791,112
Tuwei Hon.Vincent	5/7/2019	1,096,920
Malimo Hon.Marselino Arbelle	5/21/2019	1,130,160
Noor Hon. Sophia Abdi	9/7/2018	1,302,444
Sheikh Hon.Mohammed Mohamud	9/7/2018	1,302,444
<b>Total</b>		<b>18,306,597</b>
<b>Staff Of Parliament</b>		
Odhiambo Allan Juma	5/10/2019	37,800
Abisai Mr Dennis O.	5/14/2019	243,800
Kioko Johstone	8/23/2019	781,734
Ibrahim Mohammed	4/3/2019	733,743
<b>Total</b>		<b>1,797,077</b>
<b>Grand Total</b>		<b>20,103,674</b>

**Salary Advance**

S/NO	PF NO.	Member	Outstanding Balance as at 30/6/2019
1	20030122	Charles Mutavi Kilonzo	292,188
2	20090001	Justus Gesito Mugali M'mbaya	700,000
3	20130044	Mohamed Dahir Duale	600,000
4	20130090	Alfred Kiptoo Keter	666,666
5	20130101	Johana Ngeno Kipyegon	333,333
6	20170049	William K.Kamket	166,667
7	20170156	Godfrey Osotsi	83,333
8	93015175	Maoka Maore	750,000
9	99004076	Mohamed Bulle Muhumed	90,667
10	99004558	Pauline Muthoni Kigera	71,500
11	20130191	John Muchiri Nyaga	750,000
12	20170113	Hon.Didmus Barasa	270,000

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

13	20170114	John Mutunga Kanyuithia	535,714
14	99004267	Adan Mohamed Sheikh	83,417
15	20170178	Hon.Vincent Tuwei Kipkurui	1,833,333
	<b>TOTALS</b>		<b>5,310,068</b>

**9a. PRIOR YEAR ADJUSTMENTS**

<b>Description of the adjustment</b>	<b>2018-2019</b>	<b>2017-2018</b>
	Kshs	Kshs
Cash b/f recognized as receipts	(572,926,162)	
Cash balances returned to National Treasury	(149,391,585)	
Imprests surrendered in 2018/2019	(21,528,328)	(34,848,919)
	<b>(743,846,075)</b>	<b>(34,848,919)</b>

**9b.**

<b>Description of the adjustment</b>	<b>2018-2019</b>	<b>2017-2018</b>
	Kshs	Kshs
Cash balances returned to National Treasury	(149,391,585)	
Imprests surrendered in 2018/2019	(21,528,328)	(34,848,919)
	<b>(170,919,913)</b>	<b>(34,848,919)</b>

**10. OTHER PENDING PAYABLES (See Annex 2)**

	<b>Balance b/f FY 2017/2018</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2018/2019</b>
Description	Kshs	Kshs	Kshs	Kshs
Use of Goods	268,727,762.00	89,285,863.00	148,184,959.00	209,828,666.00
<b>Totals</b>	<b>268,727,762.00</b>	<b>89,285,863.00</b>	<b>148,184,959.00</b>	<b>209,828,666.00</b>

**11.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.

<b>Reference No. On the External audit report</b>	<b>Issues/Observations from the auditor</b>	<b>Management Comments</b>	<b>Focal point-person to resolve the issue</b>	<b>Status</b>	<b>Timeframe</b>
2016/2017 - 593	Outstanding imprest and salary advance - Kshs. 34,848,919	Kshs. 33 million of the balances was Per Diem Allowances while 1 million was salary advances that were not surrendered or paid within the financial year. All the imprest and salary advances that were outstanding as at 30th June, 2017 have been fully recovered except an amount of Kshs. 393,295 relating to the late Hon.Nyenze to be recovered from his pensions.	Clerk of National Assembly/Chief Accountant	Resolved	2017/2018 Financial period
2016/2017 - 594	Accounts Payable Kshs. 236,728,322	The amounts were pending bills for goods and services supplied and rendered that remained unpaid by closure of financial year. Kshs. 214 million has been retired in 2017/2018 financial year whereby 21 million yet to be settled due to lack of enough supporting documents	Clerk of National Assembly/Chief Accountant	Resolved	2017/2018 Financial period

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

2017/2018 - 1	Accounts Payable Kshs. 268,727,762	Pending bills for goods and services	Clerk of National Assembly/Chief Accountant	In progress	2018/2019 Financial period
2017/2018 - 2	value of money for the purchase motor vehicle (Mercedes Benz E250 from a local company that caused unjustified expenditure	Follow up with the company aimed at replacement of the vehicle.	Clerk of National Assembly/Chief Accountant	In progress	2019/2020 Financial period

The National Assembly's financial statements were approved and signed by the Accounting Officer on 05<sup>th</sup> September, 2019.



\_\_\_\_\_  
The Clerk, National Assembly

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Chief Accountant  
ICPAK Member Number: 4339

**ANNEX 1: BANK RECONCILIATION STATEMENT**

**R2042: NATIONAL ASSEMBLY FO 30**

**BANK RECONCILIATION STATEMENT AS AT 30th June 2019**

	Kshs.
Balance as per Bank certificate	470,734,067.20
Less:	
1. Payments in cash Book not recorded in Bank Statement (unpresented payments Annex 1)	220,964,147.80
2. Receipts in Bank Statement not yet recorded in cash book	-
Add: 3. Payments in Bank Statement not yet recorded in the Cash Book	-
4. Receipts in Cash Book not yet recorded in the bank statement	-
Bank Balance as per Cash Book	249,769,919.40

Reconciliation prepared by:

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

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Signature	Designation	Date
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**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**UNPRESENTED CHEQUES**

<b>Payments In Cashbook Not In Bank Statement As At 30th June 2019</b>			
<b>Date</b>	<b>Ref.No.</b>	<b>Payee</b>	<b>Amount</b>
30/06/2019	60039129	Catherine Wangui Mukunyi	75,600.00
30/06/2019	60039144	Johnson Joseph Ngari	36,800.00
30/06/2019	60039145	Justus Apollo Andabwa	4,200.00
30/06/2019	60039135	Naisula Lesuuda	731,952.00
30/06/2019	60039137	National Assembly Standing Imprest	1,176,000.00
30/06/2019	60039136	National Assembly Standing Imprest	141,400.00
30/06/2019	60039127	National Assembly Standing Imprest	2,429,286.00
30/06/2019	60039117	Omar Mohamed Maalim Hassan	396,305.00
30/06/2019	60039126	Pearl Beach Hotels Limited	142,240.45
30/06/2019	60039142	Reuben Kibet Tum	16,100.00
30/06/2019	60039131	Toyota Kenya Limited	28,551.65
30/06/2019	60039133	Toyota Kenya Limited	54,443.35
30/06/2019	60039132	Toyota Kenya Limited	56,405.35
30/06/2019	60039134	Toyota Kenya Limited	203,308.45
30/06/2019	60039130	Victor Weke Imbo	169,200.00
30/06/2019	60039143	Wabuko Robert Musotsi	12,600.00
30/06/2019	60039367	9265 Gcs Parliamentary Service Comm	5,630,400.00
30/06/2019	60039151	Abdikhaim Osman Mohamed	654,255.00
30/06/2019	60039275	African Touch Safaris Limited	324,000.00
30/06/2019	60039493	African Touch Safaris Limited	431,850.00
30/06/2019	60039288	Aga Khan University Hospital	548,454.35
30/06/2019	60039358	Aga Khan University Hospital	1,702,192.00
30/06/2019	60039287	Ahmad Adan Guliye	176,400.00
30/06/2019	60039455	Albatross Aviation Limited	1,191,400.00
30/06/2019	60039169	Alfred Agoi Masada	1,155,563.50
30/06/2019	60039168	Alfred Wekesa Sambu	471,626.40
30/06/2019	60039484	All Tymes Tents Limited	423,376.70
30/06/2019	60039155	Amina Gedow Hassan	1,310,340.00
30/06/2019	60039392	Andrew Okuome Adipo	405,497.40
30/06/2019	60039524	Anthony Githiaka Kiai	256,632.00
30/06/2019	60039282	Arisan Technologies	296,000.00
30/06/2019	60039197	Athanas Wafula Wamunyinyi	134,415.40
30/06/2019	60039191	Benjamin Jomo Washiali	175,106.20
30/06/2019	60039166	Bernard Masaka Shinali	427,584.00
30/06/2019	60039480	Briela Trading Company	1,318,103.45
30/06/2019	60039175	Brighton Yegon Leonard	201,294.80

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

30/06/2019	60039487	Broadline Logistics	2,892,241.40
30/06/2019	60039161	Bunge Cooperative Savings And Credi	155,000.00
30/06/2019	60039162	Bunge Cooperative Savings And Credi	451,647.00
30/06/2019	60039385	Bunge Cooperative Savings And Credi	325,017.00
30/06/2019	60039202	Bunge Cooperative Savings And Credi	170,000.00
30/06/2019	60039379	Bunge Staff Canteen	986,490.00
30/06/2019	60039381	Bunge Staff Canteen	111,810.00
30/06/2019	60039378	Bunge Staff Canteen	1,507,085.00
30/06/2019	60039380	Bunge Staff Canteen	273,300.00
30/06/2019	60039468	Bunge Staff Canteen	73,955.00
30/06/2019	60039242	Cashadi Logistics	513,894.40
30/06/2019	60039189	Charity Chepkwony Kathambi	278,952.80
30/06/2019	60039192	Charles Muriuki Njagagua	48,869.80
30/06/2019	60039177	Charles Mutavi Kilonzo	49,245.00
30/06/2019	60039201	Daniel Epuyo Nanok	335,147.40
30/06/2019	60039156	Daniel Mwaniki Mutunga	641,400.00
30/06/2019	60039146	Danson Mwashako Mwakuwona	501,164.20
30/06/2019	60039209	David Gikaria	85,827.00
30/06/2019	60039394	Digital Marine Ship Chandlers	550,000.00
30/06/2019	60039321	Digital Marine Ship Chandlers	104,400.00
30/06/2019	60039322	Digital Marine Ship Chandlers	364,880.00
30/06/2019	60039330	Dr. Joy P.N. Mpaata	123,250.00
30/06/2019	60039278	Dt Dobie And Company K Limited	643,292.35
30/06/2019	60039513	Duplex General Supplies Ltd	1,788,750.00
30/06/2019	60039182	Edith Vethi Nyenze	189,663.60
30/06/2019	60039396	Edward Oku Kaunya	664,929.45
30/06/2019	60039232	ENASHIPAI RESORT And SPA	707,318.95
30/06/2019	60039424	Ergo Car Hire And Leasing Services	318,620.70
30/06/2019	60039425	Ergo Car Hire And Leasing Services	318,620.70
30/06/2019	60039426	Ergo Car Hire And Leasing Services	330,000.00
30/06/2019	60039543	Ergo Car Hire And Leasing Services	238,965.50
30/06/2019	60039432	Ergo Car Hire And Leasing Services	379,310.35
30/06/2019	60039459	Ergo Car Hire And Leasing Services	777,586.20
30/06/2019	60039418	Ergo Car Hire And Leasing Services	238,965.50
30/06/2019	60039460	Ergo Car Hire And Leasing Services	330,000.00
30/06/2019	60039419	Ergo Car Hire And Leasing Services	118,534.50
30/06/2019	60039194	Erick Mokaya Nyambati	398,600.00
30/06/2019	60039409	Flight Center Travel Limited	29,240.00
30/06/2019	60039314	Flight Center Travel Limited	785,740.00

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

30/06/2019	60039315	Flight Center Travel Limited	29,000.00
30/06/2019	60039410	Flight Center Travel Limited	230,790.00
30/06/2019	60039526	Flight Center Travel Limited	2,590,140.00
30/06/2019	60039208	Florence Mwikali Mutua	155,426.60
30/06/2019	60039411	Fly Beyond Africa Limited	70,000.00
30/06/2019	60039180	Fred Odhiambo Ouda	110,777.80
30/06/2019	60039158	Geoffrey Makokha Odanga	535,274.20
30/06/2019	60039170	Gitau Faith Wairimu	1,455,776.00
30/06/2019	60039190	Gitau Faith Wairimu	374,136.00
30/06/2019	60039176	Gladys Boss Shollei	81,031.25
30/06/2019	60039181	Godfrey Osotsi	220,054.80
30/06/2019	60039467	Godfrey Osotsi	516,666.00
30/06/2019	60039179	Hassan Oda Hulufu	350,530.60
30/06/2019	60039528	Income Tax P.A.Y.E Account	9,750.00
30/06/2019	60039280	Income Tax P.A.Y.E Account	56,000.00
30/06/2019	60039244	Income Tax P.A.Y.E Account	922,170.00
30/06/2019	60039245	Income Tax P.A.Y.E Account	1,138,000.00
30/06/2019	60039491	Jlut Company	1,007,068.95
30/06/2019	60039207	James Lusweti Mukwe	349,652.00
30/06/2019	60039188	James Muguna	31,522.00
30/06/2019	60039198	James Opiyo Wandayi	127,286.60
30/06/2019	60039186	Janet Ongera	244,067.60
30/06/2019	60039541	Jenntech Systems	2,892,241.40
30/06/2019	60039154	Joash Nyamoko Nyamache	549,668.00
30/06/2019	60039160	Johana Ngeno Kipyegon	2,595,070.80
30/06/2019	60039183	John Munene Wambugu	235,250.40
30/06/2019	60039153	John Oroo Oyioka	610,169.00
30/06/2019	60039488	Jority Technologies	1,422,413.80
30/06/2019	60039469	Joseph Kipkosgei Tonui	107,406.00
30/06/2019	60039199	Joseph Kirui Limo	188,538.00
30/06/2019	60039184	Joshua Serem Kutuny	367,227.00
30/06/2019	60039537	Joyce Akai Emanikor	416,565.80
30/06/2019	60039200	Judah Metito Katoo	159,272.40
30/06/2019	60039286	Jumeirah Safaris Limited	345,172.40
30/06/2019	60039355	Jumeirah Safaris Limited	281,600.00
30/06/2019	60039356	Jumeirah Safaris Limited	140,800.00
30/06/2019	60039148	Justus Gesito Mugali Mmbaya	738,675.00
30/06/2019	60039349	Kenya Airways Limited	2,253,780.00
30/06/2019	60039478	Kenya Airways Limited	532,595.00

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

30/06/2019	60039293	Kenya Airways Limited	793,990.00
30/06/2019	60039354	Kenya Airways Limited	176,475.00
30/06/2019	60039479	Kenya Airways Limited	977,955.00
30/06/2019	60039517	Kenya Airways Limited	379,050.00
30/06/2019	60039519	Kenya Airways Limited	802,170.00
30/06/2019	60039477	Kenya Airways Limited	401,030.00
30/06/2019	60039532	Kenya Airways Limited	40,230.00
30/06/2019	60039346	Kenya Airways Limited	38,455.00
30/06/2019	60039533	Kenya Airways Limited	409,475.00
30/06/2019	60039353	Kenya Airways Limited	36,735.00
30/06/2019	60039365	Kenya Airways Limited	12,130.00
30/06/2019	60039366	Kenya Airways Limited	4,438,690.00
30/06/2019	60039518	Kenya Airways Limited	758,655.00
30/06/2019	60039344	Kenya Airways Limited	217,070.00
30/06/2019	60039345	Kenya Airways Limited	2,126,450.00
30/06/2019	60039476	Kenya Airways Limited	835,150.00
30/06/2019	60039348	Kenya Airways Limited	66,790.00
30/06/2019	60039475	Kenya Airways Limited	384,810.00
30/06/2019	60039347	Kenya Airways Limited	39,875.00
30/06/2019	60039350	Kenya Airways Limited	371,435.00
30/06/2019	60039352	Kenya Airways Limited	36,750.00
30/06/2019	60039412	Kenya Airways Limited	164,155.00
30/06/2019	60039351	Kenya Airways Limited	306,810.00
30/06/2019	60039374	Kenya National Assembly Catering De	37,185.00
30/06/2019	60039377	Kenya National Assembly Catering De	27,075.00
30/06/2019	60039279	Kenya National Assembly Catering De	18,110.00
30/06/2019	60039373	Kenya National Assembly Catering De	213,115.00
30/06/2019	60039372	Kenya National Assembly Catering De	19,535.00
30/06/2019	60039369	Kenya National Assembly Catering De	712,915.00
30/06/2019	60039376	Kenya National Assembly Catering De	193,215.00
30/06/2019	60039277	Kenya National Assembly Catering De	73,030.00
30/06/2019	60039368	Kenya National Assembly Catering De	426,975.00
30/06/2019	60039375	Kenya National Assembly Catering De	31,830.00
30/06/2019	60039370	Kenya National Assembly Catering De	22,815.00
30/06/2019	60039371	Kenya National Assembly Catering De	16,520.00
30/06/2019	169816	Kenya National Assembly Catering De	39,000.00
30/06/2019	60039150	Kitayama Marwa Kamero Maisori	11,820.40
30/06/2019	60039239	Lake Naivasha Resort Limited	305,344.85
30/06/2019	60039240	Lake Naivasha Resort Limited	713,397.40

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

30/06/2019	60039253	Lake Naivasha Simba Lodge	1,221,853.45
30/06/2019	60039252	Lake Naivasha Simba Lodge	1,108,534.50
30/06/2019	60039340	Lake Naivasha Simba Lodge	1,338,491.40
30/06/2019	60039211	Lake Naivasha Simba Lodge	1,260,258.60
30/06/2019	60039274	Liaison Healthcare Limited	4,497,598.00
30/06/2019	60039149	Mary Wamaua Waithera Njoroge	427,584.00
30/06/2019	60039193	Mercy Khisa Wanyonyi	90,320.00
30/06/2019	60039515	Mfi Document Solutions Limited	438,475.15
30/06/2019	60039516	Mfi Document Solutions Limited	438,475.15
30/06/2019	60039523	Mfi Document Solutions Limited	438,475.15
30/06/2019	60039273	Mfi Document Solutions Limited	2,242,064.00
30/06/2019	60039196	Millie Grace Akoth Odhiambo	210,956.20
30/06/2019	60039178	Miruka Ondieki Alfah	371,729.40
30/06/2019	60039174	Mohamed Ali Mohamed	359,526.20
30/06/2019	60039276	Mombasa Serena Beach Hotel	3,161,741.40
30/06/2019	60039284	Morrisson Printing (K) Limited	385,740.00
30/06/2019	60039157	Moses Malulu Injendi	421,425.00
30/06/2019	60039172	Muhinga Amos Kimunya	409,624.60
30/06/2019	60039413	Nation Media Group Limited	230,076.40
30/06/2019	60039414	Nation Media Group Limited	230,076.40
30/06/2019	60039536	Nation Media Group Limited	230,076.40
30/06/2019	60039439	Nation Media Group Limited	404,316.40
30/06/2019	60039326	Nation Media Group Limited	690,229.15
30/06/2019	60039248	Nation Media Group Limited	230,076.40
30/06/2019	60039325	Nation Media Group Limited	460,152.75
30/06/2019	60039464	Nation Media Group Limited	230,076.40
30/06/2019	60039440	Nation Media Group Limited	1,150,381.90
30/06/2019	60039398	National Assembly Standing Imprest	20,000.00
30/06/2019	60039461	National Assembly Standing Imprest	36,000.00
30/06/2019	60039462	National Assembly Standing Imprest	40,000.00
30/06/2019	60039364	National Council For Law Reporting	1,859,000.00
30/06/2019	60039295	National Oil Corporation Of Kenya	2,262,046.00
30/06/2019	60039296	National Oil Corporation Of Kenya	838,524.95
30/06/2019	60039490	Njaden Investment	881,896.55
30/06/2019	60039324	Nomad Palace Hotel	61,637.95
30/06/2019	60039323	Nomad Palace Hotel	221,896.55
30/06/2019	60039159	Onesmus Kimani Ngunjiri	1,433,357.80
30/06/2019	60039203	Parliamentarians Savings And Credit	101,773.00
30/06/2019	60039163	Parliamentarians Savings And Credit	200,000.00

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

30/06/2019	60039164	Parliamentarians Savings And Credit	500,000.00
30/06/2019	60039204	Parliamentarians Savings And Credit	100,000.00
30/06/2019	60039205	Parliamentarians Savings And Credit	250,000.00
30/06/2019	60039206	Parliamentarians Savings And Credit	200,000.00
30/06/2019	60039165	Parliamentarians Savings And Credit	100,000.00
30/06/2019	60039171	Patrick Kariuki Mariru	438,114.60
30/06/2019	60039363	Pearl Beach Hotels Limited	515,862.05
30/06/2019	60039320	Pearl Beach Hotels Limited	190,603.45
30/06/2019	60039231	Pearl Beach Hotels Limited	1,449,913.80
30/06/2019	60039272	Pearl Beach Hotels Limited	1,251,468.10
30/06/2019	60039319	Pearl Beach Hotels Limited	625,862.05
30/06/2019	60039317	Pearl Beach Hotels Limited	1,360,775.85
30/06/2019	60039318	Pearl Beach Hotels Limited	843,965.50
30/06/2019	60039512	Pearl Beach Hotels Limited	1,160,689.65
30/06/2019	60039521	Pearl Beach Hotels Limited	929,310.35
30/06/2019	60039292	Pearl Beach Hotels Limited	2,116,077.60
30/06/2019	60039527	Pearl Beach Hotels Limited	60,689.65
30/06/2019	60039230	Pearl Beach Hotels Limited	866,724.15
30/06/2019	60039436	Pillar Audio Visual Services	25,785,545.70
30/06/2019	60039386	Pinecone Hotel	384,051.70
30/06/2019	60039294	Pinnacle Homehealth Services Limite	344,800.00
30/06/2019	60039233	Prideinn Flamingo Beach Resort Limi	538,620.70
30/06/2019	60039341	Prideinn Paradise Beach Resort	1,378,318.95
30/06/2019	60039316	Pro Flight Ltd	855,920.00
30/06/2019	60039486	Purple Strings Ventures	2,657,000.00
30/06/2019	60039238	Raba Investment	483,772.40
30/06/2019	60039249	Reliance Hotels Limited	3,143,060.35
30/06/2019	60039237	Reliance Hotels Limited	45,517.25
30/06/2019	60039235	Reliance Hotels Limited	926,465.50
30/06/2019	60039483	Reliance Hotels Limited	2,321,853.45
30/06/2019	60039481	Reliance Hotels Limited	3,558,879.30
30/06/2019	60039234	Reliance Hotels Limited	1,441,379.30
30/06/2019	60039482	Reliance Hotels Limited	702,672.40
30/06/2019	60039393	Reliance Hotels Limited	225,689.65
30/06/2019	60039236	Reliance Hotels Limited	1,851,982.75
30/06/2019	60039465	Richard Kemei Kemboi	30,000.00
30/06/2019	60039187	Richard Moitalel Ole Kenta	257,012.00
30/06/2019	60039167	Richard Nyagaka Tongi	889,224.00
30/06/2019	60039195	Robert Pukose	128,037.00

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

30/06/2019	60039417	Rochan Services	77,284.50
30/06/2019	60039466	Ronald Nyariki Obonyo	12,600.00
30/06/2019	60039391	Royal City Hotel Limited	358,448.30
30/06/2019	60039485	Royal City Hotel Limited	623,965.50
30/06/2019	60039285	Royal City Hotel Limited	92,847.60
30/06/2019	60039538	Safari Park Hotel And Casino	5,843,892.25
30/06/2019	60039147	Sammy Kipkorir Seroney	595,348.60
30/06/2019	60039173	Samson Nyoro Ndindi	678,096.00
30/06/2019	60039185	Samuel Moroto Chumel	182,441.00
30/06/2019	60039530	Sara Paulata Korere	390,864.60
30/06/2019	60039329	Sarova Stanley	133,137.95
30/06/2019	60039289	Sarova Stanley	376,797.40
30/06/2019	60039255	Sarova Stanley	24,978.40
30/06/2019	60039456	Sarova Whitesands Beach Resort And	481,250.00
30/06/2019	60039428	Sarova Whitesands Beach Resort And	1,487,370.70
30/06/2019	60039250	Sarova Whitesands Beach Resort And	45,612.05
30/06/2019	60039210	Serena Hotel	1,597,275.85
30/06/2019	60039437	Serena Hotel	945,193.95
30/06/2019	60039339	Serena Hotel	1,219,245.70
30/06/2019	60039494	Serena Hotel	930,969.85
30/06/2019	60039489	Seruka International	1,754,500.00
30/06/2019	60039529	Shakeel Shabir Ahmed	101,773.00
30/06/2019	60039395	Shurie Abdi Omar	977,865.00
30/06/2019	60039492	Sos And Chris Aviation Limited	520,150.00
30/06/2019	60039251	Sovereign Hotel Ltd	761,441.80
30/06/2019	60039152	Stanley Muiruri Muthama	549,480.40
30/06/2019	60039416	Sunrays Rent A Car Safaris Limited	210,320.00
30/06/2019	60039441	Sunrays Rent A Car Safaris Limited	418,000.00
30/06/2019	60039415	Sunrays Rent A Car Safaris Limited	154,000.00
30/06/2019	201942	The Alba Hotel	300,034.50
30/06/2019	60039327	The Panari Hotel	927,337.95
30/06/2019	60039357	The Standard Group Limited	230,076.00
30/06/2019	60039247	The Standard Group Limited	460,151.80
30/06/2019	60039338	The Standard Group Limited	460,152.00
30/06/2019	60039442	The Standard Group Limited	1,150,380.00
30/06/2019	60039450	The Standard Group Limited	460,152.00
30/06/2019	60039397	The Standard Group Limited	230,076.00
30/06/2019	60039427	The Standard Group Limited	690,228.20
30/06/2019	60039420	The Star Publications Limited	160,600.00

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

30/06/2019	60039283	The Star Publications Limited	196,350.00
30/06/2019	60039421	The Star Publications Limited	321,200.00
30/06/2019	60039297	The Star Publications Limited	160,600.00
30/06/2019	60039298	The Star Publications Limited	803,000.00
30/06/2019	60039534	The Star Publications Limited	81,081.00
30/06/2019	60039281	The Star Publications Limited	321,200.00
30/06/2019	60039454	The Star Publications Limited	642,400.00
30/06/2019	60039299	The Star Publications Limited	160,600.00
30/06/2019	60039246	Toyota Kenya Limited	14,034.50
30/06/2019	60039514	Trenchmax Solutions	1,564,655.15
30/06/2019	185682	Vat Withholding	16,365.50
30/06/2019	290620	Waan Enterprises Ltd	704,227.60
30/06/2019	60039254	Weston Hotel	1,065,615.50
30/06/2019	60039342	Windsor Golf Hotel And Country Club	2,214,929.65
30/06/2019	60039429	Windsor Golf Hotel And Country Club	525,629.30
30/06/2019	60039495	Windsor Golf Hotel And Country Club	891,535.80
30/06/2019	60039453	Windsor Golf Hotel And Country Club	1,473,525.85
30/06/2019	60039328	Windsor Golf Hotel And Country Club	293,823.30
30/06/2019	60039228	Withholding Vat Collection Account	765.50
30/06/2019	60039266	Withholding Vat Collection Account	1,362.45
30/06/2019	60039219	Withholding Vat Collection Account	2,482.75
30/06/2019	60039262	Withholding Vat Collection Account	2,487.95
30/06/2019	60039525	Withholding Vat Collection Account	3,310.35
30/06/2019	60039312	Withholding Vat Collection Account	3,362.05
30/06/2019	60039399	Withholding Vat Collection Account	4,215.50
30/06/2019	60039531	Withholding Vat Collection Account	4,422.60
30/06/2019	60039268	Withholding Vat Collection Account	5,064.40
30/06/2019	60039405	Withholding Vat Collection Account	6,465.50
30/06/2019	60039301	Withholding Vat Collection Account	7,262.05
30/06/2019	60039360	Withholding Vat Collection Account	7,680.00
30/06/2019	60039407	Withholding Vat Collection Account	8,400.00
30/06/2019	60039331	Withholding Vat Collection Account	8,760.00
30/06/2019	60039334	Withholding Vat Collection Account	8,760.00
30/06/2019	60039400	Withholding Vat Collection Account	8,760.00
30/06/2019	60039311	Withholding Vat Collection Account	10,396.55
30/06/2019	60039264	Withholding Vat Collection Account	10,710.00
30/06/2019	60039408	Withholding Vat Collection Account	11,472.00
30/06/2019	60039303	Withholding Vat Collection Account	12,103.45
30/06/2019	60039390	Withholding Vat Collection Account	12,310.35

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

30/06/2019	60039269	Withholding Vat Collection Account	12,549.60
30/06/2019	60039362	Withholding Vat Collection Account	12,549.60
30/06/2019	60039401	Withholding Vat Collection Account	12,549.60
30/06/2019	60039403	Withholding Vat Collection Account	12,549.60
30/06/2019	60039404	Withholding Vat Collection Account	12,549.60
30/06/2019	60039463	Withholding Vat Collection Account	12,549.60
30/06/2019	60039535	Withholding Vat Collection Account	12,549.60
30/06/2019	60039406	Withholding Vat Collection Account	13,034.50
30/06/2019	60039542	Withholding Vat Collection Account	13,034.50
30/06/2019	60039359	Withholding Vat Collection Account	15,360.00
30/06/2019	60039309	Withholding Vat Collection Account	16,026.70
30/06/2019	60039226	Withholding Vat Collection Account	16,655.15
30/06/2019	60039451	Withholding Vat Collection Account	17,379.30
30/06/2019	60039458	Withholding Vat Collection Account	17,379.30
30/06/2019	60039265	Withholding Vat Collection Account	17,520.00
30/06/2019	60039402	Withholding Vat Collection Account	17,520.00
30/06/2019	60039431	Withholding Vat Collection Account	18,000.00
30/06/2019	60039452	Withholding Vat Collection Account	18,000.00
30/06/2019	60039267	Withholding Vat Collection Account	18,827.60
30/06/2019	60039384	Withholding Vat Collection Account	19,551.70
30/06/2019	60039290	Withholding Vat Collection Account	20,552.60
30/06/2019	60039446	Withholding Vat Collection Account	20,689.65
30/06/2019	60039389	Withholding Vat Collection Account	20,948.30
30/06/2019	60039423	Withholding Vat Collection Account	22,053.60
30/06/2019	60039434	Withholding Vat Collection Account	22,800.00
30/06/2019	60039511	Withholding Vat Collection Account	23,093.30
30/06/2019	60039509	Withholding Vat Collection Account	23,916.80
30/06/2019	60039510	Withholding Vat Collection Account	23,916.80
30/06/2019	60039522	Withholding Vat Collection Account	23,916.80
30/06/2019	60039215	Withholding Vat Collection Account	25,099.20
30/06/2019	60039332	Withholding Vat Collection Account	25,099.20
30/06/2019	60039422	Withholding Vat Collection Account	25,099.20
30/06/2019	60039306	Withholding Vat Collection Account	25,099.25
30/06/2019	60039444	Withholding Vat Collection Account	26,250.00
30/06/2019	60039212	Withholding Vat Collection Account	26,387.60
30/06/2019	60039221	Withholding Vat Collection Account	28,030.60
30/06/2019	60039343	Withholding Vat Collection Account	28,137.95
30/06/2019	60039438	Withholding Vat Collection Account	28,670.70
30/06/2019	60039213	Withholding Vat Collection Account	29,379.30

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

30/06/2019	60039507	Withholding Vat Collection Account	34,034.50
30/06/2019	60039308	Withholding Vat Collection Account	34,137.95
30/06/2019	60039430	Withholding Vat Collection Account	35,040.00
30/06/2019	60039256	Withholding Vat Collection Account	35,088.65
30/06/2019	60039229	Withholding Vat Collection Account	35,275.85
30/06/2019	60039447	Withholding Vat Collection Account	37,648.80
30/06/2019	60039313	Withholding Vat Collection Account	37,648.85
30/06/2019	60039504	Withholding Vat Collection Account	38,327.60
30/06/2019	60039220	Withholding Vat Collection Account	38,412.40
30/06/2019	60039227	Withholding Vat Collection Account	38,581.05
30/06/2019	60039225	Withholding Vat Collection Account	38,912.60
30/06/2019	60039270	Withholding Vat Collection Account	41,533.20
30/06/2019	60039449	Withholding Vat Collection Account	42,413.80
30/06/2019	60039333	Withholding Vat Collection Account	43,800.00
30/06/2019	60039304	Withholding Vat Collection Account	45,737.70
30/06/2019	60039336	Withholding Vat Collection Account	46,034.50
30/06/2019	60039224	Withholding Vat Collection Account	47,275.85
30/06/2019	60039501	Withholding Vat Collection Account	48,103.45
30/06/2019	60039497	Withholding Vat Collection Account	48,629.20
30/06/2019	60039214	Withholding Vat Collection Account	50,534.50
30/06/2019	60039307	Withholding Vat Collection Account	50,582.05
30/06/2019	60039520	Withholding Vat Collection Account	50,689.65
30/06/2019	60039506	Withholding Vat Collection Account	50,780.15
30/06/2019	60039443	Withholding Vat Collection Account	51,556.05
30/06/2019	60039508	Withholding Vat Collection Account	54,931.05
30/06/2019	60039257	Withholding Vat Collection Account	58,124.50
30/06/2019	60039263	Withholding Vat Collection Account	60,465.50
30/06/2019	60039448	Withholding Vat Collection Account	62,748.00
30/06/2019	60039457	Withholding Vat Collection Account	62,748.10
30/06/2019	60039502	Withholding Vat Collection Account	63,310.35
30/06/2019	60039337	Withholding Vat Collection Account	66,504.30
30/06/2019	60039259	Withholding Vat Collection Account	66,646.55
30/06/2019	60039258	Withholding Vat Collection Account	68,261.90
30/06/2019	60039222	Withholding Vat Collection Account	68,741.40
30/06/2019	60039500	Withholding Vat Collection Account	71,896.55
30/06/2019	60039302	Withholding Vat Collection Account	73,008.60
30/06/2019	60039300	Withholding Vat Collection Account	74,224.15
30/06/2019	60039310	Withholding Vat Collection Account	75,181.05
30/06/2019	60039496	Withholding Vat Collection Account	77,586.20

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

30/06/2019	60039223	Withholding Vat Collection Account	78,620.70
30/06/2019	60039217	Withholding Vat Collection Account	79,086.20
30/06/2019	60039445	Withholding Vat Collection Account	80,374.15
30/06/2019	60039433	Withholding Vat Collection Account	81,129.30
30/06/2019	60039499	Withholding Vat Collection Account	85,344.85
30/06/2019	60039218	Withholding Vat Collection Account	87,124.15
30/06/2019	60039216	Withholding Vat Collection Account	101,017.25
30/06/2019	60039361	Withholding Vat Collection Account	101,400.00
30/06/2019	60039291	Withholding Vat Collection Account	115,422.40
30/06/2019	60039305	Withholding Vat Collection Account	120,814.35
30/06/2019	60039261	Withholding Vat Collection Account	122,294.40
30/06/2019	60039335	Withholding Vat Collection Account	123,384.35
30/06/2019	60039503	Withholding Vat Collection Account	126,646.55
30/06/2019	60039498	Withholding Vat Collection Account	157,758.60
30/06/2019	60039540	Withholding Vat Collection Account	157,758.60
30/06/2019	60039260	Withholding Vat Collection Account	171,439.65
30/06/2019	60039271	Withholding Vat Collection Account	172,458.60
30/06/2019	60039505	Withholding Vat Collection Account	194,120.70
30/06/2019	60039539	Withholding Vat Collection Account	318,757.75
30/06/2019	60039435	Withholding Vat Collection Account	1,406,484.30
30/06/2019	60039241	Zoomers Investments	646,724.15
30/06/2019	60039473	Dr Robin Mogere	4,000.00
30/06/2019	60039470	Dr. Pankaj Patel	403,000.00
30/06/2019	60039472	F. G. Njenga And Nguithi Associates	8,000.00
30/06/2019	60039474	Optica Limited	270,850.00
30/06/2019	60039471	The Mater Hospital	371,331.25
		<b>Total</b>	<b>220,964,147.75</b>

**ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES**

<b>Invoice Date</b>	<b>Invoice No.</b>	<b>Payee</b>	<b>Amount (Kshs.)</b>
27.05.2019	N1030	Albatross Aviation Limited	787,200
15.02.2017	Asc 6569	Ashnil Hotels Limited	12,000
14.02.2017	Asc 6568	Ashnil Hotels Limited	407,250
01.06.2019	Tin0519030027	Ats Travel	402,000
17.12.2015	115120592	Ats Travel	530,230
01.06.2019	42914	Attic Tours	1,259,108
10.06.2019	53608	Boma Inn Eldoret	923,825

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

20.07.2018	44473	Boma Inn Eldoret	235,200. 00
12.02.2019	49969	Boma Inn Eldoret	300,000
03.12.2018	48143	Boma Inn Eldoret	287,500
20.09.2017	26862	Boma Inn Eldoret	962,110
20.09.2017	32676	Boma Inn Eldoret	75,000
20.09.2017	32677	Boma Inn Eldoret	375,000
23.04.2018	31079	Boma Inn Eldoret	1,050,000
23.04.2018	31080	Boma Inn Eldoret	41,850
23.04.2018	31077	Boma Inn Eldoret	174,000
23.04.2018	29192	Boma Inn Eldoret	270,000
19.01.2015	56491	Cmc Motors	73,274
03.03.2015	57021	Cmc Motors	43,993
16.01.2015	57576	Cmc Motors	67,347
19.02.2014	53149	Cmc Motors	138,563
30.07.2013	51418	Cmc Motors	23,735
31.05.2013	50556	Cmc Motors	17,525
08.05.2015	58198	Cmc Motors	27,701
16.04.2015	58197	Cmc Motors	72,964
31.07.2019	Keoa71996	Copy Cat Limited	79,554
31.07.2019	Keoa73946	Copy Cat Limited	81,432
14.06.2019	207045	Crowne Plaza Hotel & Resorts	1,245,605
20.06.2019	207340	Crowne Plaza Hotel & Resorts	989,700
30.04.2015	206	Cybe Intercool Technologies Ltd	448,920
28.05.2019	42015	Digital Marine Ship Chandlers	400,000
05.09.2017	071/17	Display Ventures	375,000
20.11.2016	5719	Emerald Hotels, Resort And Lodges	836,000
14.12.2015	654	Emerald Hotels, Resort And Lodges	112,500
13.08.2019	27804	Fast Choice Limited	1,401,500
15.03.2019	Fctl-174	Flight Centre	1,677,850
14.06.2017	Fctl-120	Flight Centre	198,730
20.06.2017	Fctl-122	Flight Centre	196,674
08.05.2017	750	Fly Beyond Africa	331,790
11.06.2016	105408	Good Hope Travel	296,850
17.03.2019	770	Grand Royal Swiss	14,000
24.05.2019	818	Grand Royal Swiss	140,000
17.06.2019	3850	Green Bay Travel Limited	196,620
17.01.2017	6	Green Bay Travel Limited	31,156
12.09.2017	91	Headline Publishers	5,760

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

24.08.2016	2015039	Ideal Tours	1,585,000
30.03.2016	2016010	Ideal Tours	448,000
05.04.2016	Tin16040010	Ideal Tours	562,380
21.04.2016	2015013	Ideal Tours	448,000
30.04.2016	Tin16040043	Ideal Tours	605,270
03.04.2016	Tin16040046	Ideal Tours	680,955
25.05.2016	2016029	Ideal Tours	345,000
27.06.2016	Tin16060023	Ideal Tours	11,134,025
11.03.2016	Tin16060034	Ideal Tours	183,026
24.08.2015	Tin2015037	Ideal Tours	9,239,000
11.04.2016	2015038	Ideal Tours	8,044,000
20.04.2019	59491	Imperial Hotel	317,000
01.03.2019	613982	Intercontinental Nairobi	380,550
18.06.2018	587066	Intercontinental Nairobi	1,438,400
20.06.2018	587087	Intercontinental Nairobi	3,196,599
15.03.2019	20190316	Itco Investments Limited/ Pinewood	351,000
17.06.2019	10002314	Kenya Airways Limited	106,335
05.05.2008	97	Kenya School Of Law	151,150
12.05.2016	Or-27756	Kisumu Hotel	318,000
14.03.2018	5749	Mara Ways Tours	912,000
04.06.2018	5750	Mara Ways Tours	276,000
02.08.2016	5055	Mara Ways Tours	198,000
15.08.2016	5074	Mara Ways Tours	400,000
15.08.2016	5218	Mara Ways Tours	240,000
23.08.2016	5097	Mara Ways Tours	325,000
23.08.2016	5098	Mara Ways Tours	192,000
16.09.2016	5162	Mara Ways Tours	320,000
30.09.2016	5182	Mara Ways Tours	320,000
10.10.2016	5199	Mara Ways Tours	256,000
07.11.2016	5220	Mara Ways Tours	228,000
08.11.2016	5221	Mara Ways Tours	190,000
17.11.2016	5244	Mara Ways Tours	320,000
21.11.2016	5239	Mara Ways Tours	240,000
05.01.2017	5261	Mara Ways Tours	152,000
14.12.2016	5257	Mara Ways Tours	247,000
21.03.2017	5293	Mara Ways Tours	256,000
14.06.2017	5319	Mara Ways Tours	888,000

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

14.06.2016	4935	Mara Ways Tours	960,000
30.05.2016	4974	Mara Ways Tours	32,000
24.05.2016	4966	Mara Ways Tours	228,000
08.06.2016	4960	Mara Ways Tours	560,000
08.06.2016	4969	Mara Ways Tours	45,000
29.06.2016	4970	Mara Ways Tours	196,000
07.11.2016	4991	Mara Ways Tours	256,000
06.05.2016	5220	Mara Ways Tours	228,000
18.03.2019	5851	Maraways Tours	140,000
18.03.2019	5850	Maraways Tours	105,000
25.02.2019	5842	Maraways Tours	308,000
29.04.2019	5860	Maraways Tours	75,000
05.07.2018	5754	Maraways Tours	137,500
29.04.2019	5861	Maraways Tours	132,000
12.03.2019	5848	Maraways Tours	350,000
31.05.2019	0	Masada Hotel	200,000
25.04.2017	728	Master Dealer Africa	286,600
02.12.2017	2189	MFI Document Solutions Limited	1,162,738
10.04.2017	2509553	Nation Media Group	242,626
28.02.2019	1000094942	Nation Media Group	242,626
28.01.2019	1000086992	Nation Media Group	372,125
21.02.2019	1000094945	Nation Media Group	242,626
19.02.2019	1000933283	Nation Media Group	242,626
21.02.2019	1000092709	Nation Media Group	242,626
19.02.2019	1000093318	Nation Media Group	242,626
12.02.2017	12217	Oasi Beach Management/ Ocean Beach	1,416,366
18.02.2017	18217	Oasi Beach Management/ Ocean Beach	307,254
24.05.2018	8546	Ogwedhi Properties/Vittoria Suites	93,600
20.08.2018	9630	Ogwedhi Properties/Vittoria Suites	485,450
22.02.2017	19713	Pago Airways Travel	1,146,650
05.08.2016	19638	Pago Airways Travel	3,089,475
19.07.2016	19611	Pago Airways Travel	931,050
19.10.2016	19672	Pago Airways Travel	2,954,135
22.10.2016	19643	Pago Airways Travel	435,635
11.03.2016	19659	Pago Airways Travel	3,503,010
16.09.2016	19686	Pago Airways Travel	77,380

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

08.11.2016	19665	Pago Airways Travel	284,480
25.02.2017	19710	Pago Airways Travel	25,560
22.02.2017	19713	Pago Airways Travel	1,146,650
01.02.2017	19693	Pago Airways Travel	1,078,025
17.11.2016	19680	Pago Airways Travel	813,470
06.11.2016	19661	Pago Airways Travel	44,960
06.11.2016	19660	Pago Airways Travel	15,875
09.09.2016	19609	Pago Airways Travel	1,230,365
19.01.2017	19691	Pago Airways Travel	30,070
15.06.2016	19585	Pago Airways Travel	218,150
24.08.2015	19217	Pago Airways Travel	1,326,195
18.09.2015	19569	Pago Airways Travel	404,400
18.05.2016	18559	Pago Airways Travel	135,030
31.03.2016	19575	Pago Airways Travel	832,050
15.09.2015	19549	Pago Airways Travel	1,325,919
23.06.2015	18560	Pago Airways Travel	1,162,250
28.02.2016	16/02/014	Pangoni Beach Resort	794,000
17.04.2016	16/02/008	Pangoni Beach Resort	1,254,000
05.02.2019	20190208	Pearl Beach/ Englishpoint Marina	2,364,500
22.11.2018	20181122	Pearl Beach/ Englishpoint Marina	208,000
26.05.2019	20190526	Pearl Beach/ Englishpoint Marina	720,000
17.03.2019	20190318	Pearl Beach/ Englishpoint Marina	1,033,300
17.03.2019	20190317	Pearl Beach/ Englishpoint Marina	826,000
30.09.2018	4404	Pearl Beach/ Englishpoint Marina	1,204,500
26.05.2019	20190527	Pearl Beach/ Englishpoint Marina	220,000
11.03.2018	13018	Pearl Beach/ Englishpoint Marina	329,000
27.06.2019	20190627	Pearl Beach/Englishpoint Marina	1,320,000
17.02.2019	20190210	Pearl Beach/Englishpoint Marina	1,912,800
30.11.2018	10000247	Pharmaplus Pharmaceuticals Limited	129,843
12.06.2018	25486	Pillar Audio Visual	470,960
15.08.2016	112180	Pinnacle (K) Travel	6,315,200
09.06.2016	112346	Pinnacle (K) Travel	883,200
25.08.2016	112261	Pinnacle (K) Travel	145,325
06.06.2019	Tin-00945	Premier Safaris	556,315
22.10.2018	Tin-00944	Premier Safaris	818,710
08.05.2017	Tin1103	Premier Safaris	311,560
24.09.2018	7081	Pride Inn Flamingo	703,520

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

31.05.2018	4653	Pride Inn Flamingo	1,508,000
20.06.2019	2531	Primate Tours	28,000
11.06.2019	2502	Primate Tours	440,000
20.06.2019	2532	Primate Tours	216,000
04.03.2019	217	Primate Tours	36,000
25.03.2019	2243	Primate Tours	144,000
04.03.2019	2176	Primate Tours	144,000
29.11.2018	1923	Primate Tours	288,000
06.05.2019	2396	Primate Tours	360,000
27.08.2018	1554	Primate Tours	432,000
22.10.2018	1724	Primate Tours	140,000
20.03.2019	2229	Primate Tours	144,000
20.03.2019	2228	Primate Tours	90,000
17.09.2018	1628	Primate Tours	504,000
17.12.2018	1997	Primate Tours	432,000
08.04.2019	2311	Primate Tours	90,000
06.05.2019	2395	Primate Tours	384,000
17.09.2018	1635	Primate Tours	288,000
23.05.2019	2447	Primate Tours	36,000
23.04.2019	2343	Primate Tours	276,000
04.03.2019	2178	Primate Tours	460,000
29.04.2019	2378	Primate Tours	230,000
02.10.2018	1674	Primate Tours	648,000
23.05.2019	2449	Primate Tours	288,000
08.04.2019	2448	Primate Tours	90,000
29.04.2019	2313	Primate Tours	270,000
17.12.2018	1989	Primate Tours	140,000
26.06.2018	1448	Primate Tours	33,970
18.04.2018	1135	Primate Tours	567,000
05.05.2017	420	Primate Tours	29,880
14.07.2016	70	Primate Tours	132,330
14.07.2016	73	Primate Tours	28,040
09.07.2016	134	Primate Tours	88,000
17.01.2017	255	Primate Tours	61,750
27.03.2017	372	Primate Tours	76,800
27.03.2017	373	Primate Tours	115,200
23.05.2017	459	Primate Tours	113,550
22.02.2016	257	Primate Tours	1,691,841

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

07.05.2019	Pf-0729	Pro Flight Limited	1,248,416
18.07.2017	Pf-0444	Pro Flight Limited	480,376
26.02.2019	Pf-0649	Pro-Flight Limited	1,122,160
22.05.2019	4599/2019	Queens Garden Limited	294,500
07.09.2016	10237	Raerex (E.A) Limited	1,113,670
22.02.2017	Tin17020211	Raydoll Tours And Travel	431,415
23.02.2017	Tin17020198	Raydoll Tours And Travel	394,790
06.08.2016	Tin16080127	Raydoll Tours And Travel	352,770
23.06.2016	Tin16060254	Raydoll Tours And Travel	759,965
29.03.2016	Tin16030236	Raydoll Tours And Travel	45,700
17.06.2019	0	Regineez Enterprises	1,954,550
28.03.2019	35451	Reliance Hotels/Hilton Garden Inn	1,016,000
24.04.2016	250416	Sarova Whitesands	1,700,000
28.06.2019	17665-1	Sarova Woodlands	1,976,840
15.06.2019	733	Savannah Paradise Hotels	180,00.00
10.06.2016	1588	Seasons Hotel	81,200
28.03.2019	1544421	Serena Beach Resort	329,375
05.09.2016	2474/10218	Severin Sea Lodge	5,600
05.09.2016	2374/10218	Severin Sea Lodge	943,500
11.12.2016	2922/10218	Severin Sea Lodge	360,000
07.04.2016	21625	Shian Tours	22,000
08.04.2016	21643	Shian Tours	22,000
03.03.2019	205	Silvia's Inn	232,500
02.02.2017	6405	Superbroom Services Limited	25,000
02.02.2017	6406	Superbroom Services Limited	25,000
20.03.2017	6485	Superbroom Services Limited	37,000
27.10.2014	Min34652	Techbiz	1,874,250
07.08.2018	122057	The Boma Nairobi	1,182,000
12.05.2017	86755	The Boma Nairobi	1,704,795
05.08.2018	122070	The Boma Nairobi	1,336,000
22.03.2019	0	The Boma Nairobi / Red Court	1,845,660
28.05.2018	311	The Cradle Tented Hotel	15,000
28.05.2018	308	The Cradle Tented Hotel	15,000
28.05.2018	316	The Cradle Tented Hotel	15,000
28.05.2018	313	The Cradle Tented Hotel	15,000
28.05.2018	312	The Cradle Tented Hotel	15,000
28.05.2018	314	The Cradle Tented Hotel	15,000
28.05.2018	304	The Cradle Tented Hotel	15,000

**NATIONAL ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

28.05.2018	315	The Cradle Tented Hotel	15,000
14.05.2019	80067454	The Standard Media Group	242,625
14.02.2019	80063449	The Standard Media Group	242,626
15.02.2019	80063294	The Standard Media Group	242,626
15.02.2019	80063340	The Standard Media Group	242,626
11.02.2019	80063476	The Standard Media Group	242,626
14.08.2012	Ke61	Tile Centre	1,713,555
27.11.2018	0	Toyota Kenya Limited	84,761
24.10.2018	208tnass	Toyota Kenya Limited	3,116,999
27.06.2019	91278274	Toyota Kenya Limited- Gkb 226v	14,137,500
27.06.2019	91278280	Toyota Kenya Limited- Gkb 227v	8,319,220
27.06.2019	91278271	Toyota Kenya Limited- Gkb 228v	14,137,500
28.05.2018	8423	Voi Wildlife Lodge	124,200
08.06.2018	1235	Windsor Golf Club	697,250
16.03.2017	97411	Windsor Golf Club	499,350
15.10.2016	100643	Windsor Golf Club	792,926
15.3.2019	101019	Windsor Golf Hotel	877,500
17.03.2016	84220	Windsor Golf Hotel	951,581
29.06.2016	89228	Windsor Golf Hotel	2,419,701
30.03.2016	84697	Windsor Golf Hotel	372,400
30.11.2018	1544	Xtramed Limited	20,000
21.09.2016	3516	Zara's Travel	482,054
11.10.2016	3579	Zara's Travel	4,160,850
26.10.2016	Tin16100001	Zara's Travel	634,500
25.11.2016	3792	Zara's Travel	1,357,775
10.12.2016	Tin16120151	Zara's Travel	29,095
16.12.2016	Tin16120147	Zara's Travel	1,891,780
03.12.2016	Tin16120152	Zara's Travel	128,465
03.12.2016	Tin16120153	Zara's Travel	30,570
		<b>Total</b>	<b>209,413,462</b>

**ANNEX 3- 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



### Trial Balance

Entity: 2042-National Assembly  
 Current Period: JUL-18 To JUN-19  
 Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit 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	1,303,910,526.85	0.00	1,539,114,087.95	0.00
2110112 Basic Salaries - National Assembly	346,010,554.25	0.00	250,991,867.30	0.00
2110100 Basic Salaries - Permanent Employees	1,649,921,081.10	0.00	1,790,105,955.25	0.00
2110201 Contractual Employees	3,929,326,670.15	0.00	4,041,308,161.45	0.00
2110200 Basic Wages - Temporary Employees	3,929,326,670.15	0.00	4,041,308,161.45	0.00
2110301 House Allowance	1,019,347,862.20	0.00	107,002,000.00	0.00
2110302 Horaria	702,150.00	0.00	449,750.00	0.00
2110303 Acting Allowance	222,600.00	0.00	802,775.00	0.00
2110304 Overtime - Civil Service	8,630,964.00	0.00	8,574,514.00	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	87,890,000.00	0.00	70,483,700.00	0.00
2110313 Entertainment Allowance	13,380,600.00	0.00	12,277,477.50	0.00
2110314 Transport Allowance	629,718,838.45	0.00	0.00	74,274,192.95
2110315 Extreneous Allowance	15,825,750.00	0.00	12,788,612.00	0.00
2110316 Security Allowance	169,774,676.00	0.00	181,357,816.60	0.00
2110317 Domestic Servant Allowance	1,339,200.00	0.00	1,446,400.00	0.00
2110318 n Practising Allowance	11,259,900.00	0.00	10,119,150.00	0.00
2110320 Leave Allowance	30,099,200.00	0.00	9,345,377.00	0.00
2110321 Administrative Allowance	948,323,515.15	0.00	962,543,950.75	0.00
2110323 Late Duty Allowance	81,568,663.00	0.00	94,234,200.00	0.00
2110325 Car Maintenance Allowance	1,399,945,975.00	0.00	1,357,503,321.20	0.00
2110328 National Assembly Attendance Allowance	792,518,229.20	0.00	427,979,876.70	0.00
2110300 Personal Allowances paid as part of Salary	5,210,548,123.00	0.00	3,256,908,920.75	74,274,192.95
2110403 Refund of Medical Expenses - Ex Gratia	51,539,120.95	0.00	194,987,569.05	0.00
2110405 Telephone Allowance	47,339,679.00	0.00	46,208,022.50	0.00
2110400 Personal Allowances paid as reimbursements	98,878,799.95	0.00	241,195,591.55	0.00
2110000 Wages and Salary Contributions	10,888,674,674.20	0.00	9,329,518,629.00	74,274,192.95
2120101 Employer Contributions to National Social Security Fund	256,200.00	0.00	743,600.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	256,200.00	0.00	743,600.00	0.00
2120301 Employer Contributions to Private Social Security Funds and Schemes	64,779,782.00	0.00	62,012,290.50	0.00
2120300 USE OF GOODS AND SERVICES	64,779,782.00	0.00	62,012,290.50	0.00
2120000 Social Contributions	65,035,982.00	0.00	62,755,890.50	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,398,395,162.80	0.00	1,785,631,945.55	0.00
2210302 Accommodation - Domestic Travel	304,701,290.05	0.00	208,150,944.45	0.00
2210303 Daily Subsistence Allowance	287,007,908.35	0.00	199,605,430.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	214,279.70	0.00	73,200.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,990,318,640.90	0.00	2,193,461,520.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	749,424,109.55	0.00	564,502,712.90	0.00
2210402 Accommodation	282,412,025.65	0.00	110,874,838.40	0.00
2210403 Daily Subsistence Allowance	508,326,360.95	0.00	318,629,671.80	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	180,496.00	0.00
2210400 Foreign Travel and	1,540,162,496.15	0.00	994,187,719.10	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Subsistence, and other transportation costs				
2210502 Publishing & Printing Services	1,613,597.00	0.00	45,506.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	66,454,496.30	0.00	67,461,419.85	0.00
2210500 Printing, Advertising and Information Supplies and Services	68,068,093.30	0.00	67,506,925.85	0.00
2210604 Hire of Transport, Equipment	931,700.00	0.00	873,000.00	0.00
2210600 Rentals of Produced Assets	931,700.00	0.00	873,000.00	0.00
2210701 Travel Allowance	106,591,879.80	0.00	75,526,123.20	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	424,740.00	0.00	1,729,208.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210705 Field Training Attachments	2,773,239.00	0.00	3,407,194.00	0.00
2210700 Training Expenses	109,789,858.80	0.00	80,662,525.20	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	52,498,881.00	0.00	21,154,300.00	0.00
2210802 Boards, Committees, Conferences and Seminars	227,275,286.45	0.00	117,661,844.50	0.00
2210800 Hospitality Supplies and Services	279,774,167.45	0.00	138,816,144.50	0.00
2211015 Foods and Rations	0.00	0.00	255,180.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	9,994,518.00	0.00	4,221,505.00	0.00
2211000 Specialised Materials and Supplies	9,994,518.00	0.00	4,476,685.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	10,978,000.00	0.00	4,333,500.00	0.00
2211102 Supplies and Accessories for Computers and Printers	14,938,765.00	0.00	6,242,950.00	0.00
2211100 Office and General Supplies and Services	25,916,765.00	0.00	10,576,450.00	0.00
2211201 Refined Fuels and Lubricants for Transport	22,402,675.60	0.00	5,035,096.10	0.00
2211200 Fuel Oil and Lubricants	22,402,675.60	0.00	5,035,096.10	0.00
2211305 Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	1,795,651.25	0.00	3,754,730.00	0.00
2211325 Constituency Office Expenses	1,924,402,570.70	0.00	1,183,041,159.95	0.00
2211300 Other Operating Expenses	1,926,198,221.95	0.00	1,186,795,889.95	0.00
2210000 Goods and Services	6,973,557,137.15	0.00	4,682,391,955.70	0.00
2220101 Maintenance Expenses - Motor Vehicles	21,990,411.15	0.00	12,992,819.15	0.00
2220100 Routine Maintenance - Vehicles	21,990,411.15	0.00	12,992,819.15	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	7,922,551.55	0.00	953,450.40	0.00
2220205 Maintenance of Buildings and Stations - Non-Residential	14,838,150.00	0.00	7,923,052.00	0.00
2220200 Routine Maintenance - Other Assets	22,760,701.55	0.00	8,876,502.40	0.00
2220000 Routine Maintenance	44,751,112.70	0.00	21,869,321.55	0.00
2620182 Contribution to Commonwealth Parliamentary Association	15,147,486.00	0.00	1,050,000.00	0.00
2620184 Contribution to Other Parliamentary Associations	10,234,080.00	0.00	1,321,404.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	25,381,566.00	0.00	2,371,404.00	0.00
2620000 Grants and Other Transfers to International Organizations	25,381,566.00	0.00	2,371,404.00	0.00
2640502 Capital Transfer to Individual	10,000,000.00	0.00	1,778,000,000.00	0.00
2640500 Other Capital Grants and Transfers	10,000,000.00	0.00	1,778,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	10,000,000.00	0.00	1,778,000,000.00	0.00
2710115 Refund Exgratia and Other Service Gratuities	2,453,828.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	2,453,828.00	0.00	0.00	0.00
2710301 Employer Social Benefits in Cash	33,000.00	0.00	0.00	0.00
2710300 Employer Social Benefits	33,000.00	0.00	0.00	0.00
2710000 Social Security Benefits	2,486,828.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	40,551,800.00	0.00	29,783,062.50	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	40,551,800.00	0.00	29,783,062.50	0.00
3111001 Purchase of Office Furniture and Fittings	13,297,000.00	0.00	33,886,100.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3111002 Purchase of Computers, Printers and other IT Equipment	17,822,600.00	0.00	16,282,940.00	0.00
3111009 Purchase of other Office Equipment	35,834,274.00	0.00	7,380,593.10	0.00
3111000 Purchase of Office Furniture and General Equipment	66,953,874.00	0.00	57,549,633.10	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	304,673.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	304,673.00	0.00
3110000 Acquisition of Fixed Capital Assets	107,505,674.00	0.00	87,637,368.60	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	6,110,798,792.95	570,910,139.20	0.00
6530100 Recurrent Bank Accounts	0.00	6,110,798,792.95	570,910,139.20	0.00
6530000 Recurrent Bank Accounts	0.00	6,110,798,792.95	570,910,139.20	0.00
6580101 Cash	10,674,892,028.95	0.00	2,016,023.00	0.00
6580104 Cash in Transit	7,378,906,900.00	0.00	0.00	0.00
6580100 Cash in Hand	18,053,798,928.95	0.00	2,016,023.00	0.00
6580000 Cash in Hand	18,053,798,928.95	0.00	2,016,023.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	5,310,068.10	0.00	7,144,079.00	0.00
6710100 Debtors & Advances - Employees	5,310,068.10	0.00	7,144,079.00	0.00
6710000 Domestic Debtors & Advances	5,310,068.10	0.00	7,144,079.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	20,103,673.90	0.00	13,248,417.30	0.00
6760100 Imprests	20,103,673.90	0.00	13,248,417.30	0.00
6760000 Government Imprests	20,103,673.90	0.00	13,248,417.30	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	155,400.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	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
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320199 Salary Control Account	661,903,095.70	0.00	0.00	0.00
7320100 Salary Deductions	661,903,095.70	155,400.00	0.00	0.00
7320000 Other Liabilities	661,903,095.70	155,400.00	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	451,460.35	0.00	460,641.35
7380100	0.00	451,460.35	0.00	460,641.35
7380000 Withholding Taxes	0.00	451,460.35	0.00	460,641.35
7390103 AP Liabilities	12,108,081.55	0.00	2,134,725.55	0.00
7390100 System Required Liabilities	12,108,081.55	0.00	2,134,725.55	0.00
7399999 Cash Clearing A/c	0.00	12,237,288,803.85	0.00	0.00
7399900	0.00	12,237,288,803.85	0.00	0.00
7390000 System Required Liabilities A/cs	12,108,081.55	12,237,288,803.85	2,134,725.55	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	62,427,623,132.15	0.00	44,456,013,470.00
9910200 Exchequer Provisions	0.00	62,427,623,132.15	0.00	44,456,013,470.00
9910301 Transfers From CRF A/C to	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Ministries				
9910300 County Transfers	0.00	0.00	0.00	0.00
9910000 Provisions	0.00	62,427,623,132.15	0.00	44,456,013,470.00
9999999 Consolidated Fund	43,905,700,767.05	618,544,313.65	27,970,750,350.90	663,224,353.40
9999900	43,905,700,767.05	618,544,313.65	27,970,750,350.90	663,224,353.40
9990000 Opening Balance Reserves	43,905,700,767.05	618,544,313.65	27,970,750,350.90	663,224,353.40
<b>Total</b>	<b>80,776,317,589.30</b>	<b>81,394,861,902.95</b>	<b>44,530,748,304.30</b>	<b>45,193,972,657.70</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2042-National Assembly

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
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	17,971,609,662.15	15,896,913,470.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>17,971,609,662.15</b>	<b>15,896,913,470.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	10,953,710,656.20	9,318,000,326.55
Use of goods and Services	13	7,018,308,249.85	4,704,261,277.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	10,000,000.00	1,778,000,000.00
Other Grants and Transfers	16	25,381,566.00	2,371,404.00
Social Security Benefits	17	2,486,828.00	0.00
Acquisition of Assets	18	107,505,674.00	87,637,368.60
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
<b>TOTAL PAYMENTS</b>		<b>18,117,392,974.05</b>	<b>15,890,270,376.40</b>
<b>SURPLUS/DEFICIT</b>		<b>(145,783,311.90)</b>	<b>6,643,093.60</b>

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-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	(6,110,798,792.95)	570,910,139.20
Cash Balances	22B	18,053,798,928.95	2,016,023.00
<b>Total Cash And Cash Equivalents</b>		<b>11,943,000,136.00</b>	<b>572,926,162.20</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	25,413,742.00	20,392,496.30
<b>TOTAL FINANCIAL ASSETS</b>		<b>11,968,413,878.00</b>	<b>593,318,658.50</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	11,563,884,486.95	(1,674,084.20)
<b>NET FINANCIAL ASSETS</b>		<b>404,529,391.05</b>	<b>594,992,742.70</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	594,992,742.70	323,407,213.95
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		(145,783,311.90)	6,643,093.60
<b>NET FINANCIAL POSITION</b>		<b>449,209,430.80</b>	<b>330,050,307.55</b>

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-18 To JUN-19  
 Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
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	17,971,609,662.15	15,896,913,470.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	10,953,710,656.20	9,318,000,326.55
Use of goods and Services	13	7,018,308,249.85	4,704,261,277.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	10,000,000.00	1,778,000,000.00
Other Grants and Transfers	16	25,381,566.00	2,371,404.00
Social Security Benefits	17	2,486,828.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
Adjustments during the year		11,560,537,325.45	49,638,895.25
Prior year adjustments		0.00	0.00
<b>Net Cash From Operating Activities</b>	<b>A</b>	<b>11,522,259,687.55</b>	<b>143,919,357.45</b>
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	107,505,674.00	87,637,368.60
<b>Net Cash Flow From Investing Activities</b>	<b>B</b>	<b>(107,505,674.00)</b>	<b>(87,637,368.60)</b>
<b>Cash Flow From Borrowing Activities</b>			
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
<b>Net Cash Flow From Financing Activities</b>	<b>C</b>	<b>0.00</b>	<b>0.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>A+B+C</b>	<b>11,414,754,013.55</b>	<b>56,281,988.85</b>
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		<b>572,926,162.20</b>	<b>251,701,738.20</b>
<b>Cash and Cash Equivalent at END of The Year</b>	<b>22A+22B</b>	<b>11,943,000,136.00</b>	<b>572,926,162.20</b>

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-18 To JUN-19

Compare With: JUL-17 To JUN-18

**1 Tax Receipts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**2 Social Security Contribution**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**3 Proceeds from Domestic and Foreign Grants**

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

**4 Exchequer releases**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	17,971,609,662.15	15,896,913,470.00
<b>TOTAL</b>		<b>17,971,609,662.15</b>	<b>15,896,913,470.00</b>

**5 Transfers from Other Government Entities**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**6 Proceeds from Domestic Borrowings**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**7 Proceeds from Foreign Borrowings**

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/cs	1990100	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	1,649,921,081.10	1,790,105,955.25
Basic Wages - Temporary Employees	2110200	3,929,326,670.15	4,041,308,161.45
Personal Allowances paid as part of Salary	2110300	5,210,548,123.00	3,182,634,727.80
Personal Allowances paid as Reimbursements	2110400	98,878,799.95	241,195,591.55
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	256,200.00	743,600.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	64,779,782.00	62,012,290.50
<b>TOTAL</b>		<b>10,953,710,656.20</b>	<b>9,318,000,326.55</b>

#### 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	2,990,318,640.90	2,193,461,520.00
Foreign Travel and Subsistence, and other transportation costs	2210400	1,540,162,496.15	994,187,719.10
Printing, Advertising and Information Supplies and Services	2210500	68,068,093.30	67,506,925.85
Rentals of Produced Assets	2210600	931,700.00	873,000.00
Training Expenses	2210700	109,789,858.80	80,662,525.20
Hospitality Supplies and Servi	2210800	279,774,167.45	138,816,144.50
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	9,994,518.00	4,476,685.00
Office and General Supplies and Services	2211100	25,916,765.00	10,576,450.00
Fuel Oil and Lubricants	2211200	22,402,675.60	5,035,096.10
Other Operating Expenses	2211300	1,926,198,221.95	1,186,795,889.95
Routine Maintenance - Vehicles	2220100	21,990,411.15	12,992,819.15
Routine Maintenance - Other Assets	2220200	22,760,701.55	8,876,502.40
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>7,018,308,249.85</b>	<b>4,704,261,277.25</b>

#### 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 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	10,000,000.00	1,778,000,000.00
<b>TOTAL</b>		<b>10,000,000.00</b>	<b>1,778,000,000.00</b>

#### 16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	25,381,566.00	2,371,404.00
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
<b>TOTAL</b>		<b>25,381,566.00</b>	<b>2,371,404.00</b>

**17 Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	2,453,828.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	33,000.00	0.00
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
<b>TOTAL</b>		<b>2,486,828.00</b>	<b>0.00</b>

**18 Acquisition of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	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	40,551,800.00	29,783,062.50
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	66,953,874.00	57,549,633.10
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	304,673.00
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
<b>TOTAL</b>		<b>107,505,674.00</b>	<b>87,637,368.60</b>

**19 Finance Costs, including Loan Interest**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**20 Repayment of Principal on Domestic and Foreign Borrowing**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	6,110,798,792.95	570,910,139.20
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
<b>TOTAL</b>		<b>6,110,798,792.95</b>	<b>570,910,139.20</b>

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	18,053,798,928.95	2,016,023.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>18,053,798,928.95</b>	<b>2,016,023.00</b>

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	5,310,068.10	7,144,079.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	20,103,673.90	13,248,417.30
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
		Kshs	Kshs
		0.00	0.00
		(661,747,695.70)	0.00
		0.00	0.00
		451,460.35	460,641.35
		12,225,180,722.30	(2,134,725.55)
		7390000	(1,674,084.20)
<b>TOTAL</b>		11,563,884,486.95	

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
		(661,747,695.70)	0.00
		0.00	0.00
		451,460.35	460,641.35
		12,225,180,722.30	(2,134,725.55)
		7390000	(1,674,084.20)
<b>TOTAL</b>		11,563,884,486.95	

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		570,910,139.20	251,701,738.20
		2,016,023.00	0.00
		20,392,496.30	34,878,319.80
		1,674,084.20	36,827,155.95
		594,992,742.70	323,407,213.95
<b>TOTAL</b>		594,992,742.70	323,407,213.95

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
		0.00	0.00
		0.00	0.00
<b>TOTAL</b>		0.00	0.00



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 2042 National Assembly

Current Period: JUL-18 To JUL-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	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	17,971,609,662.15	(17,971,609,662.15)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	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%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		0.00	0.00	0.00	0.00	17,971,609,662.15	(17,971,609,662.15)	0.00%
<b>PAYMENTS</b>								
Compensation of Employees	12	(2,910,130,268.50)	0.00	6,054,973,784.00	3,144,843,515.50	507,946,749.00	2,636,896,766.50	16.15%
Use of goods and Services	13	(643,223,436.50)	0.00	3,276,665,171.00	2,633,441,734.50	538,000,609.20	2,095,441,125.30	20.43%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	32,500,000.00	0.00	(10,000,000.00)	22,500,000.00	0.00	22,500,000.00	0.00%
Other Grants and Transfers	16	(9,500,000.00)	0.00	19,000,000.00	9,500,000.00	0.00	9,500,000.00	0.00%
Social Security Benefits	17	(2,750,000.00)	0.00	5,500,000.00	2,750,000.00	0.00	2,750,000.00	0.00%
Acquisition of Assets	18	(29,700,000.00)	0.00	199,700,000.00	170,000,000.00	0.00	170,000,000.00	0.00%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	(3,562,803,705.00)	0.00	9,545,838,955.00	5,983,035,250.00	1,045,947,358.20	4,937,087,891.80	17.48%
<b>Total</b>								



## Budget Execution by Programme and Economic Classification

Entity: 2042-National Assembly

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0721000000		<b>Legislation and Representation</b>	<b>20,501,088,955.00</b>	<b>18,126,421,882.05</b>	<b>2,374,667,072.95</b>
	2110000	Wages and Salary Contributions	12,285,697,568.00	10,897,742,045.20	1,387,955,522.80
	2120000	Social Contributions	86,000,000.00	65,035,982.00	20,964,018.00
	2210000	Goods and Services	7,518,691,387.00	6,973,518,674.15	545,172,712.85
	2220000	Routine Maintenance	109,500,000.00	44,751,112.70	64,748,887.30
	2620000	Grants and Other Transfers to International Organizations	38,000,000.00	25,381,566.00	12,618,434.00
	2640000	Other Transfers and Emergency Relief	25,000,000.00	10,000,000.00	15,000,000.00
	2710000	Social Security Benefits	11,000,000.00	2,486,828.00	8,513,172.00
	3110000	Acquisition of Fixed Capital Assets	427,200,000.00	107,505,674.00	319,694,326.00
0722000000		<b>Legislative Oversight</b>	<b>0.00</b>	<b>138,463.00</b>	<b>(138,463.00)</b>
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	138,463.00	(138,463.00)
		<b>Grand Total</b>	<b>20,501,088,955.00</b>	<b>18,126,560,345.05</b>	<b>2,374,528,609.95</b>

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-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
2041000100		<b>National Assembly</b>	0.00	0.00	0.00
	0721000000	Legislation and Representation	0.00	0.00	0.00
2041000200		<b>Legislative National Assembly</b>	0.00	(27,349,502.30)	27,349,502.30
	0721000000	Legislation and Representation	0.00	(27,341,102.30)	27,341,102.30
	0722000000	Legislative Oversight	0.00	(8,400.00)	8,400.00
2042000100		<b>Office of The Clerk</b>	2,565,175,467.00	1,741,823,547.50	823,351,919.50
	0722000000	Legislative Oversight	0.00	240.00	(240.00)
	0721000000	Legislation and Representation	2,565,175,467.00	1,741,823,307.50	823,352,159.50
2042000200		<b>Legislature</b>	17,935,913,488.00	16,412,086,299.85	1,523,827,188.15
	0721000000	Legislation and Representation	17,935,913,488.00	16,411,939,676.85	1,523,973,811.15
	0722000000	Legislative Oversight	0.00	146,623.00	(146,623.00)
<b>Grand Total</b>			<b>20,501,088,955.00</b>	<b>18,126,560,345.05</b>	<b>2,374,528,609.95</b>

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-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0721000000		Legislation and Representation	20,501,088,955.00	18,126,421,882.05	2,374,667,072.95
	0721000000	Legislation and Representation	0.00	0.00	0.00
	0721010000	Legislation and Representation	20,501,088,955.00	18,126,421,882.05	2,374,667,072.95
0722000000		Legislative Oversight	0.00	138,463.00	(138,463.00)
	0722010000	Legislative Oversight	0.00	138,463.00	(138,463.00)
		<b>Grand Total</b>	<b>20,501,088,955.00</b>	<b>18,126,560,345.05</b>	<b>2,374,528,609.95</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_