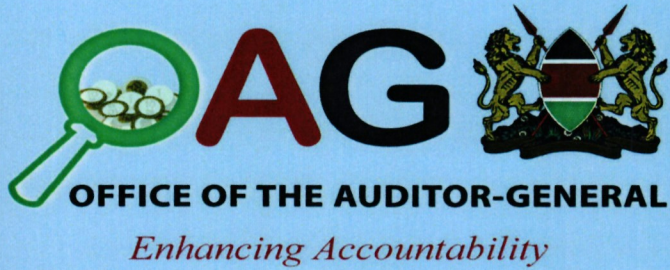


REPUBLIC OF KENYA

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REPORT


OF

THE AUDITOR-GENERAL

ON

**COMMONWEALTH PARLIAMENTARY
ASSOCIATION - KENYA BRANCH**

**FOR THE YEAR ENDED
31 DECEMBER, 2018**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 22 MAR 2022	DAY: TUESDAY
TABLED BY:	MAJORITY LEADER
APPROVED BY:	





**Commonwealth
Parliamentary
Association -
Kenya Branch**

Clerks Chambers
Parliament Buildings
P.O. Box 41842 - 00100
Nairobi, Kenya
Tel: +254-20-2848000
Email: clerk@parliament.go.ke

COMMONWEALTH PARLIAMENTARY ASSOCIATION (KENYA) BRANCH

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
DECEMBER 31, 2018**

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

**Commonwealth Parliamentary Association (Kenya) Branch
Reports and Financial Statements
For the Year ended December 31st, 2018**

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**Commonwealth Parliamentary Association (Kenya) Branch
Reports and Financial Statements
For the Year ended December 31st, 2018**

I. LEGAL BACKDROP

The Commonwealth Parliamentary Association (Kenya) Branch is established in accordance with the Constitution of the Commonwealth Parliamentary Association (CPA) as one of the 180 branches of the international association. The Branch participates in the activities of the CPA international as well as the CPA Africa region and from time, organizes activities locally in furtherance of its objectives.

The current Membership of the Association is made up of 187 Members of Parliament or Branches in 53 countries, formed in Legislatures which subscribe to parliamentary democracy. Every branch is autonomous, develops and implements its own programmes and activities in line with the association's fundamental values. The affairs of each Branch are managed by an Executive Committee, elected annually by its Members. The Members of the Legislature in which a branch is formed are entitled to become Members of that Branch. The Parliament of Kenya is one such Branch.

II. KEY CPA (KENYA) BRANCH INFORMATION AND MANAGEMENT

(a) Background information

The Commonwealth Parliamentary Association (CPA) is an organization established in 1911 with the overarching objective of bringing Parliamentarians and parliamentary staff together to exchange ideas among themselves and with experts in various fields, to identify benchmarks of good practices and new policy options that can be adopted in the governance of the people. It connects, develops, promotes and supports Parliamentarians and their staff to identify benchmarks of good governance.

CPA activities focus on the Commonwealth's commitment to its fundamental values, including: just and honest government, the alleviation of poverty, fundamental human rights, international peace and order, global economic development, the rule of law, equal rights and representation for all citizens of both genders the separation of powers among the three branches of government and the right to participate in free and democratic political processes.

(b) Funding

The Funding of the Branch is derived from;

- i) Membership fees
- ii) Grants from Parliament; and
- iii) Other sources approved by the executive committee

(c) Activities

The objectives of the Branch are set out in the constitution of the Commonwealth Parliamentary Association namely;

- i) To promote the knowledge of the constitutional, legislative, economic, social and cultural aspects of parliamentary democracy.
- ii) Coordinate and support the county assemblies in furtherance of the objectives of the association.

**Commonwealth Parliamentary Association (Kenya) Branch
Reports and Financial Statements
For the Year ended December 31st, 2018**

(d) Officers

The officers of the CPA (Kenya) Branch are the Joint Presidents, Treasurer and Secretary.

Joint Presidents:

Hon. Justin B.N. Muturi, EGH, MP	Speaker of the National Assembly
Sen. Kenneth M. Lusaka, EGH, MP	Speaker of the Senate

Secretariat

Mr. Michael R. Sialai, CBS – Secretary	Clerk of the National Assembly
Mr. Jeremiah M. Nyegenye, CBS – Treasurer	Clerk of the Senate

(e) Management

The management of the affairs of the Branch are vested in the Executive Committee which consists of;

- | | | |
|---|---|------------------------------------|
| 1. The Hon. Justin B.N. Muturi, EGH, MP | - | Joint President (CPA Kenya) |
| 2. The Hon. Kenneth Lusaka, EGH, MP | - | Joint President (CPA Kenya) |
| 3. Hon. Aden Duale, EGH, MP | - | Leader of the Majority Party (NA) |
| 4. The Hon. John Mbadi, EGH, MP | - | Leader of the Minority Party (NA) |
| 5. Sen. Kipchumba Murkomen, EGH, MP | - | Leader of the Majority Party (SEN) |
| 6. Sen. James Orengo, EGH, MP | - | Leader of the Minority Party (SEN) |
| 7. The Hon. (Dr.) Makali Mulu, MP | - | Regional Representative |
| 8. The Hon. Muriuki Njagagua, MP | - | Branch Representative |
| 9. The Hon. Janet Sitienei, MP | - | CWP Kenya Chairperson |
| 10. Sen. Petronila Were Lokorio, MP | - | CWP Kenya Vice Chairperson |
| 11. The Hon. Wafula Wamunyinyi, MP | - | Member |
| 12. The Hon. Dennitah Ghati, HSC, MP | - | Member |
| 13. The Hon. Aramat Lemanken, MP | - | Member |
| 14. The Hon. Wangari Mwaniki, MP | - | Member |
| 15. Sen. Mohamed Faki, MP | - | Member |
| 16. Sen. Samuel Poghisio, EGH, MP | - | Member |

**Commonwealth Parliamentary Association (Kenya) Branch
Reports and Financial Statements
For the Year ended December 31st, 2018**

- | | | |
|--------------------------------|---|---|
| 17. Sen. Farhiya Haji, MP | - | Member |
| 18. Mr. Michael Sialai, CBS | - | Clerk of the National
Assembly/Secretary CPA-Kenya |
| 19. Mr. Jeremiah Nyegenye, CBS | - | Clerk of the Senate/Treasurer
CPA-Kenya |

The Joint presidents, Treasurer and Secretary are ex-officio members of the Executive Committee.

(f) Fiduciary Management

The key management personnel who held office during the financial year ended 31st December 2018 and who had direct fiduciary responsibility were:

Designation

Mr. Jeremiah M. Nyegenye, CBS
Clerk of the Senate/CPA (Kenya)
Branch treasurer

Designation

Mr. Michael R. Sialai, CBS
Clerk of the National Assembly/CPA
(Kenya) Branch Secretary

(g) Entity Headquarters

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

(h) Entity Contacts

Telephone: (+254) 2221291
(+254) 2848000
E-mail cSenate@parliament.go.ke
clerk@parliament.go.ke

**Commonwealth Parliamentary Association (Kenya) Branch
Reports and Financial Statements
For the Year ended December 31st, 2018**

Website www.parliament.go.ke

(i) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

Nairobi, Kenya

(j) Bankers

Kenya Commercial Bank

KICC Branch

P.O. Box 46950

GPO 00200

**Commonwealth Parliamentary Association (Kenya) Branch
Reports and Financial Statements
For the Year ended December 31st, 2018**

III. FOREWORD BY THE SECRETARIAT

This annual report and financial statement detail the financial performance of the Commonwealth Parliamentary Association (Kenya) Branch for the financial year ended December 31st, 2018. The Commonwealth Parliamentary Association (Kenya) Branch implements two activities:

- Promoting the knowledge of the constitutional, legislative, economic, social and cultural aspects of parliamentary democracy.
- Coordinating and supporting the county assemblies in furtherance of the objectives of the association.

In the Financial Year under review, CPA (Kenya) Branch the total receipts amounted to KShs. 1,130,216.60. By the end of December 31st, the Branch had utilized KShs. 3,580,752.80, indicating a deficit of KShs. 2,450,536.20. The balances held by CPA (Kenya) Branch at the end of financial year include KShs. 782,000 for subscriptions in arrears.

Sign



Mr. Jeremiah M. Nyegenye, CBS
Clerk of the Senate/CPA (Kenya)
Branch treasurer

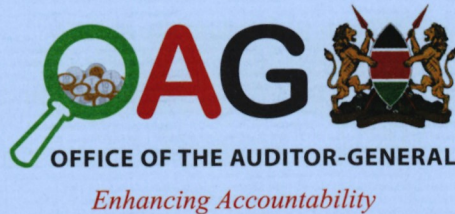
Sign



Mr. Michael R. Sialai, CBS
Clerk of the National Assembly/CPA
(Kenya) Branch Secretary

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON COMMONWEALTH PARLIAMENTARY ASSOCIATION - KENYA BRANCH FOR THE YEAR ENDED 31 DECEMBER, 2018

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Commonwealth Parliamentary Association - Kenya Branch set out on pages 1 to 16, which comprise

the statement of financial position as at 31 December, 2018, and the statement of financial performance, statement of changes in net assets and statement of cash flows 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 Commonwealth Parliamentary Association - Kenya Branch as at 31 December, 2018, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with Commonwealth Parliamentary Association - Kenya Branch Rules, 2014 and 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 Commonwealth Parliamentary Association - Kenya Branch 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Presentation of the Financial Statements

The financial statements submitted for audit did not include the executive committee members' passport size photos, qualifications, and experience, joint presidents' report, corporate governance report, corporate social responsibility statement or sustainability report, statement of management responsibilities, the statement of comparison of budget and actual amounts and did not disclose the legal advisers. This

is contrary to the guidelines prescribed by the Public Sector Accounting Standards Board for entities reporting under International Public Sector Accounting Standards (IPSAS) Accrual Basis of financial reporting framework. No explanation was provided for the omission.

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 standard requires 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 (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Association's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Association 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 Association's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue 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 Association to cease to sustain 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 Association's 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

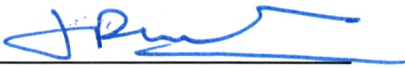
04 March, 2022

**IV. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED
31ST DECEMBER 2018**

	Notes	2018
		KSHS
<u>REVENUE</u>		
Member Subscriptions	1	858,000.00
Other Receipts	2	272,216.60
TOTAL REVENUES		1,130,216.60
<u>EXPENSES</u>		
Use of goods and services	3	3,575,781.80
Financing cost	4	4,971.00
TOTAL EXPENSES		3,580,752.80
SURPLUS/(DEFICIT) FOR THE YEAR		(2,450,536.20)
SURPLUS/(DEFICIT) BROUGHT FORWARD		0
ACCUMULATED SURPLUS/(DEFICIT) CARRIED DOWN		(2,450,536.20)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28th April, 2021 and signed by:

Sign 
 Mr. Jeremiah M. Nyegenye, CBS
 Clerk of the Senate/CPA (Kenya)
 Branch treasurer


Sign 
 Mr. Michael R. Sialai, CBS
 Clerk of the National Assembly/CPA
 (Kenya) Branch Secretary

V. STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2018

	Notes	2018
		KSHS
ASSETS		
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	5	41,058,758.34
Receivables - Accrued Income	6	782,000.00
TOTAL ASSETS		41,840,758.34
LIABILITIES		
<u>CURRENT LIABILITIES</u>		
Accrued Use of goods and service Expense	7	3,575,781.80
TOTAL LIABILITIES		3,575,781.80
NET ASSETS		38,264,976.54
Fund balance	8	40,715,512.74
Accumulated Surplus/(Deficit)		(2,450,536.20)
NET FINANCIAL POSITION		38,264,976.54


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28th April, 2021 and signed by:

Sign



 Mr. Jeremiah M. Nyegenye, CBS
 Clerk of the Senate/CPA (Kenya)
 Branch treasurer

Sign





 Mr. Michael R. Sialai, CBS
 Clerk of the National Assembly/CPA
 (Kenya) Branch Secretary

**VI. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED
31ST DECEMBER 2018**

	notes	Capital Fund	Retained earnings	Total
As at January 1, 2018		40,715,512.74	-	40,715,512.74
Surplus/ Deficit for the year		-	(2,450,536.20)	(2,450,536.20)
As at December 31, 2018		40,715,512.74	(2,450,536.20)	38,264,976.54

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28th April, 2021 and signed by:


Sign 
 Mr. Jeremiah M. Nyegenye, CBS
 Clerk of the Senate/CPA (Kenya)
 Branch treasurer


Sign 
 Mr. Michael R. Sialai, CBS
 Clerk of the National Assembly/CPA
 (Kenya) Branch Secretary

VII. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31ST DECEMBER 2018

	Notes	2018 KSHS
<u>Receipts for operating income</u>		
Member Subscriptions		76,000.00
Other Receipts	2	272,216.60
		348,216.60
<u>Payments for operating expenses</u>		
Use of goods and service Expense	3	-
Total		-
<u>Adjusted for:</u>		
(Increase)/Decrease in accounts receivable		
Increase/(Decrease) in accounts payable		
Net cashflow from/(used in) operating activities		348,216.60
<u>Cash flows from financing activities</u>		
Bank Charges		(4,971.00)
Net cash flows from /(used in) financing activities		(4,971.00)
Net increase/(decrease) in cash and cash equivalents		343,245.60
Cash and cash equivalent at the start of the year		40,715,512.74
Cash and cash equivalent as at end of the year		41,058,758.34

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28th April, 2021 and signed by:

Sign 
 Mr. Jeremiah M. Nyegenye, CBS
 Clerk of the Senate/CPA (Kenya)
 Branch treasurer

Sign 
 Mr. Michael R. Sialai, CBS
 Clerk of the National Assembly/CPA
 (Kenya) Branch Secretary

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**

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

Accrual basis means a basis of accounting under which transactions and other events are recognized when they occur (and not only when cash or its equivalent is received or paid). Therefore, the transactions and events are recorded in the accounting records and recognized in the financial statements of the periods to which they relate. The elements recognized under accrual accounting are assets, liabilities, net assets/equity, revenue, and expenses.

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

The financial statements have been prepared on the Accrual basis following the prescribed standard chart of accounts.

2. **Recognition of revenue and expenses**

According to the principle of revenue recognition, revenues are recognized in the period earned and if they are realized or realizable (cash payment has been received or collection of payment is reasonably assured).

The matching principle, part of accrual accounting, requires that expenses be recognized when obligations are (1) incurred (usually when goods are transferred or services rendered), and (2) that they offset recognized revenues, which were generated from those expenses.

As long as the timing of the recognition of revenue and expense falls within the same accounting period, the revenues and expenses are matched and reported on the income statement

3. **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 revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less,

which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

5. Accounts Receivable

For the purposes of these financial statements, refers to subscriptions not yet received from the members of the organization. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, refers to any expenses that remain unpaid at the end of a financial period. Other liabilities including pending bills are disclosed in the financial statements.

7. Non-current assets

Noncurrent assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are 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. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. Comparative figures

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1. Members Subscriptions

			2018
Members Subscription	NO.	RATE	KSHS
Life Membership(National Assembly)	178	4,000.00	712,000.00
Annual Membership(National Assembly)	6	1,000.00	6,000.00
Life Membership(Senate)	1	4,000.00	4,000.00
Life Membership(Senate)	34	4,000.00	136,000.00
			858,000.00

2. Other Receipts

			2018
Other Receipts			KSHS
Grants from Parliament of Kenya			272,216.60

3. Use of Goods and Services Expenses

			2018
Use of Goods and Services Expenses			KSH.
Conferences and Accommodation			1,799,450.80
Foreign travel and Subsistence			1,300,681.00
Motor vehicles Rental expenses			475,650.00
Other operating expenses			-
			3,575,781.80

4. Financing Cost

			2018
Financing Cost			KSHS
Bank Charges			4,971.00
			4,971.00

5. Cash and Cash Equivalent

Cash And Cash Equivalent			KSHS
Bank			41,058,758.34
			41,058,758.34

6. Receivable – Accrued Income

		2018
Receivable - accrued income		KSHS
Life Membership(National Assembly)		708,000.00
Annual Membership(National Assembly)		6,000.00
Life Membership(Senate)		68,000.00
		782,000.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Receivables- Accrued Income

Life Membership Subscription For 2018			
1	AMOS MUHINGA KIMUNYA	LIFE MEMBER	4,000.00
2	CECILY M MBARIRE	LIFE MEMBER	4,000.00
3	JAYNE WANJIRU KIHARA	LIFE MEMBER	4,000.00
4	CHARLES MUTAVI KILONZO	LIFE MEMBER	4,000.00
5	FRANCIS CHACHU GANYA	LIFE MEMBER	4,000.00
6	JAPHET M K MBIUKI	LIFE MEMBER	4,000.00
7	PETER MUNGAI MWATHI	LIFE MEMBER	4,000.00
8	WILLIAM KIPKIROR CHEPTUMO	LIFE MEMBER	4,000.00
9	MOSES K. LESSONET	LIFE MEMBER	4,000.00
10	DAVID ESELI SIMIYU	LIFE MEMBER	4,000.00
11	SHAKEEL SHABBIR AHMED	LIFE MEMBER	4,000.00
12	MILLIE GRACE AKOTH ODHIAMBO	LIFE MEMBER	4,000.00
13	BEATRICE PAULINE CHERONO KONES	LIFE MEMBER	4,000.00
14	JUSTUS GESITO MUGALI M'MBAYA	LIFE MEMBER	4,000.00
15	ABDI YUSUF HASSAN	LIFE MEMBER	4,000.00
16	LEMANKEN ARAMAT	LIFE MEMBER	4,000.00
17	BADY TWALIB BADY	LIFE MEMBER	4,000.00
18	MOHAMED DAHIR DUALE	LIFE MEMBER	4,000.00
19	DENNITAH GHATI	LIFE MEMBER	4,000.00
20	CHARLES GUMINI GIMOSE	LIFE MEMBER	4,000.00
21	ZULEIKHA HASSAN JUMA	LIFE MEMBER	4,000.00
22	AISHA JUMWA KATANA	LIFE MEMBER	4,000.00
23	DAVID NJUGUNA KIARAHO	LIFE MEMBER	4,000.00
24	WILLIAM KIPKEMOI KISANG	LIFE MEMBER	4,000.00
25	PAUL KARUGA KOINANGE	LIFE MEMBER	4,000.00
26	ALOIS MUSA LENTOIMAGA	LIFE MEMBER	4,000.00
27	DANIEL KITONGA MAANZO	LIFE MEMBER	4,000.00
28	JESSICA NDUKU KIKO MBALU	LIFE MEMBER	4,000.00
29	JONES MWAGOGO MLOLWA	LIFE MEMBER	4,000.00
30	KATHURI MURUNGI	LIFE MEMBER	4,000.00
31	PATRICK MWEU MUSIMBA	LIFE MEMBER	4,000.00
32	FLORENCE MWIKALI MUTUA	LIFE MEMBER	4,000.00
33	ANDREW KATUU MWADIME	LIFE MEMBER	4,000.00
34	WILLIAM KAMOTI MWAMKALE	LIFE MEMBER	4,000.00
35	KHATIB ABDALLAH MWASHETANI	LIFE MEMBER	4,000.00
36	JOHNSON MANYA NAICCA	LIFE MEMBER	4,000.00
37	JOHN LODEPE NAKARA	LIFE MEMBER	4,000.00

38	CHRISTOPHER DOYE NAKULEU	LIFE MEMBER	4,000.00
39	DANIEL EPUYO NANOK	LIFE MEMBER	4,000.00
40	CHARLES MURIUKI NJAGAGUA	LIFE MEMBER	4,000.00
41	JUDE KANGETHE NJOMO	LIFE MEMBER	4,000.00
42	BEATRICE NKATHA NYAGA	LIFE MEMBER	4,000.00
43	RACHAEL KAKI NYAMAI	LIFE MEMBER	4,000.00
44	GEOFFREY MAKOKHA ODANGA	LIFE MEMBER	4,000.00
45	GIDEON OCHANDA OGOLLA	LIFE MEMBER	4,000.00
46	CHRISTOPHER OMULELE	LIFE MEMBER	4,000.00
47	JAMES ONYANGO K'OYOO	LIFE MEMBER	4,000.00
48	SULEIMAN DORI RAMADHAN	LIFE MEMBER	4,000.00
49	MATHIAS NYAMABE ROBI	LIFE MEMBER	4,000.00
50	OMAR MWINYI SHIMBWA	LIFE MEMBER	4,000.00
51	BERNARD MASAKA SHINALI	LIFE MEMBER	4,000.00
52	DANIEL WANYAMA SITATI	LIFE MEMBER	4,000.00
53	RONALD KIPROTICH TONUI	LIFE MEMBER	4,000.00
54	ROSELINDA SOIPAN TUYA	LIFE MEMBER	4,000.00
55	ALICE MUTHONI WAHOME	LIFE MEMBER	4,000.00
56	FRANCIS MUNYUA WAITITU	LIFE MEMBER	4,000.00
57	CHRISANTUS WAMALWA WAKHUNGU	LIFE MEMBER	4,000.00
58	JANET NANGABO WANYAMA	LIFE MEMBER	4,000.00
59	JANET ONGERA	LIFE MEMBER	4,000.00
60	MARTHA WANGARI	LIFE MEMBER	4,000.00
61	ISAAC WAIHENYA NDIRANGU	LIFE MEMBER	4,000.00
62	RICHARD N TONGI	LIFE MEMBER	4,000.00
63	KASSIM SAWA TANDAZA	LIFE MEMBER	4,000.00
64	JANET JEPKEMBOI SITIENEI	LIFE MEMBER	4,000.00
65	PAUL ODALO MA'KOJANDO ABUOR	LIFE MEMBER	4,000.00
66	MIRUKA ONDIEKI ALFAH	LIFE MEMBER	4,000.00
67	AMIN DEDDY MOHAMED ALI	LIFE MEMBER	4,000.00
68	MARSELINO MALIMO ARBELLE	LIFE MEMBER	4,000.00
69	SAMUEL ONUNGA ATANDI	LIFE MEMBER	4,000.00
70	PAUL OWINO ONGILI BABU	LIFE MEMBER	4,000.00
71	OWEN YAA BAYA	LIFE MEMBER	4,000.00
72	ROZAAH AKINYI BUYU	LIFE MEMBER	4,000.00
73	WILLIAM KAMUREN CHIRCHIR CHEPKUT	LIFE MEMBER	4,000.00
74	CHARITY KATHAMBI CHEPKWONY	LIFE MEMBER	4,000.00
75	SAMUEL KINUTHIA GACHOBE	LIFE MEMBER	4,000.00
76	MERCY WANJIKU GAKUYA	LIFE MEMBER	4,000.00
77	MOHAMED HIRE GARANE	LIFE MEMBER	4,000.00
78	FAITH WAIRIMU GITAU	LIFE MEMBER	4,000.00

79	ROBERT GICHIMU GITHINJI	LIFE MEMBER	4,000.00
80	GEORGE MACHARIA KARIUKI	LIFE MEMBER	4,000.00
81	ALI WARIO GUYO	LIFE MEMBER	4,000.00
82	OMAR MOHAMED HASSAN	LIFE MEMBER	4,000.00
83	REHEMA HASSAN	LIFE MEMBER	4,000.00
84	SAID BUYA HIRIBAE	LIFE MEMBER	4,000.00
85	AHMED ABDISALAN IBRAHIM	LIFE MEMBER	4,000.00
86	JOSPHAT GICHUNGE KABEABEA	LIFE MEMBER	4,000.00
87	JOYCE KAMENE	LIFE MEMBER	4,000.00
88	CHRISTOPHER ODHIAMBO KARANI	LIFE MEMBER	4,000.00
89	IRENE MUTHONI KASALU	LIFE MEMBER	4,000.00
90	PAUL KAHINDI KATANA	LIFE MEMBER	4,000.00
91	GIDEON KETER	LIFE MEMBER	4,000.00
92	ANTHONY GITHIACA KIAI	LIFE MEMBER	4,000.00
93	ANNIE WANJIKU KIBEH	LIFE MEMBER	4,000.00
94	PETER KIMARI KIHARA	LIFE MEMBER	4,000.00
95	KINGARA SIMON NGANGA	LIFE MEMBER	4,000.00
96	KINGI MICHAEL THOYAH	LIFE MEMBER	4,000.00
97	KIPKOSGEI JOSEPH TONUI	LIFE MEMBER	4,000.00
98	KIRIMA MOSES NGUCHINE	LIFE MEMBER	4,000.00
99	KITAYAMA MARWA KAMERO MAISORI	LIFE MEMBER	4,000.00
100	NELSON KIPYEGON KOECH	LIFE MEMBER	4,000.00
101	WILSON KIPENGETICH KOGO	LIFE MEMBER	4,000.00
102	HILARY KIPLANGAT KOSGEI	LIFE MEMBER	4,000.00
103	DOMINIC KIPKOECH KOSKEI	LIFE MEMBER	4,000.00
104	FLORENCE CHEPNGETICH KOSKEY	LIFE MEMBER	4,000.00
105	JACKSON LENTOIJONI LEKUMONTARE	LIFE MEMBER	4,000.00
106	JEREMIAH EKAMAIS LOMORUKAI	LIFE MEMBER	4,000.00
107	MOSES WEKESA MWAMBU MABONGA	LIFE MEMBER	4,000.00
108	PATRICK KARIUKI MARIRU	LIFE MEMBER	4,000.00
109	SYLVANUS MARITIM	LIFE MEMBER	4,000.00
110	PETER FRANCIS MASARA	LIFE MEMBER	4,000.00
111	DAVID MWALIKA MBONI	LIFE MEMBER	4,000.00
112	SWARUP RANJAN MISHRA	LIFE MEMBER	4,000.00
113	VINCENT KEMOSI MOGAKA	LIFE MEMBER	4,000.00
114	ABDIKHAIM OSMAN MOHAMED	LIFE MEMBER	4,000.00
115	MOHAMED ASHA HUSSEIN	LIFE MEMBER	4,000.00
116	MOHAMED MOHAMED ALI	LIFE MEMBER	4,000.00
117	MOHAMMED MOHAMUD SHEIKH	LIFE MEMBER	4,000.00
118	MOMANYI JERUSA MONGINA	LIFE MEMBER	4,000.00
119	MOSE SHADRACK JOHN	LIFE MEMBER	4,000.00

120	ELSIE BUSIHILE MUHANDA	LIFE MEMBER	4,000.00
121	MULI FABIAN KYULE	LIFE MEMBER	4,000.00
122	MUTAI JAPHETH KIPLANGAT	LIFE MEMBER	4,000.00
123	MUTHAMA STANLEY MUIRURI	LIFE MEMBER	4,000.00
124	GEOFFREY KINGANGI MUTURI	LIFE MEMBER	4,000.00
125	MWAKUWONA DANSON MWASHAKO	LIFE MEMBER	4,000.00
126	MWALE NICHOLAS SCOTT TINDI	LIFE MEMBER	4,000.00
127	MWALYO JOSHUA MBITHI	LIFE MEMBER	4,000.00
128	MWAMBIRE TEDDY NGUMBAO	LIFE MEMBER	4,000.00
129	MWANGI BENJAMIN GATHIRU	LIFE MEMBER	4,000.00
130	MWANGI JAMES GICHUHI	LIFE MEMBER	4,000.00
131	MWANGI JONAH MBURU	LIFE MEMBER	4,000.00
132	RUTH W MWANIKI	LIFE MEMBER	4,000.00
133	MWANYANJE GERTRUDE MBEYU	LIFE MEMBER	4,000.00
134	MWIRIGI JOHN PAUL	LIFE MEMBER	4,000.00
135	NGIRICI PURITY WANGUI	LIFE MEMBER	4,000.00
136	NGUNA CHARLES NGUSYA	LIFE MEMBER	4,000.00
137	NJIRU ERIC MUCHANGI	LIFE MEMBER	4,000.00
138	NJIRU JANE WANJUKI	LIFE MEMBER	4,000.00
139	NYAMITA MARK OGOLLA	LIFE MEMBER	4,000.00
140	NYAMOKO JOASH NYAMACHE	LIFE MEMBER	4,000.00
141	NZAMBIA THUDDEUS KITHUA	LIFE MEMBER	4,000.00
142	NZENGU PAUL MUSYIMI	LIFE MEMBER	4,000.00
143	NZIOKA ERASTUS KIVASU	LIFE MEMBER	4,000.00
144	OBARA EVE AKINYI	LIFE MEMBER	4,000.00
145	OBO RUWEIDA MOHAMED	LIFE MEMBER	4,000.00
146	OCHIENG PAMELA AWUOR	LIFE MEMBER	4,000.00
147	ODEGE TOM MBOYA	LIFE MEMBER	4,000.00
148	ODHIAMBO ELISHA OCHIENG	LIFE MEMBER	4,000.00
149	PROF ODUOL JACQUELINE ADHIAMBO	LIFE MEMBER	4,000.00
150	OLUOCH ANTHONY TOM	LIFE MEMBER	4,000.00
151	OMBAKI EZEKIEL MACHOGU	LIFE MEMBER	4,000.00
152	GEOFFREY OMUSE	LIFE MEMBER	4,000.00
153	GODFREY GODFREY OSOTSI	LIFE MEMBER	4,000.00
154	Dr. WILBERFORCE OUNDO OJIAMBO	LIFE MEMBER	4,000.00
155	OYULA JOSEPH H. MAERO	LIFE MEMBER	4,000.00
156	MUGAMBI RINDIKIRI MURWITHANIA	LIFE MEMBER	4,000.00
157	RONO DANIEL KIPKOGEI	LIFE MEMBER	4,000.00
158	SERONEY SAMMY KIPKORIR	LIFE MEMBER	4,000.00
159	JENNIFER MARY SHAMALLA	LIFE MEMBER	4,000.00

160	SHOLLEI GLADYS JEPKSOGEI-BOSS	LIFE MEMBER	4,000.00
161	ABDI OMAR SHURIE	LIFE MEMBER	4,000.00
162	TAYARI BENJAMIN DALU STEPHEN	LIFE MEMBER	4,000.00
163	THUKU ZACHARY KWENYA	LIFE MEMBER	4,000.00
164	TOMITOM LILIAN CHEPTOO	LIFE MEMBER	4,000.00
165	GABRIEL KOSHAL TONGOYO	LIFE MEMBER	4,000.00
166	TUITOEK DANIEL KAMUREN	LIFE MEMBER	4,000.00
167	TUM TECLA CHEBET	LIFE MEMBER	4,000.00
168	WACHIRA JOSPHAT KABINGA	LIFE MEMBER	4,000.00
169	JAMES GITHUA KAMAU WAMACUKURU	LIFE MEMBER	4,000.00
170	WAMBUGU JOHN MUNENE	LIFE MEMBER	4,000.00
171	WAMBUGU MARTIN DERIC NGUNJIRI	LIFE MEMBER	4,000.00
172	WANGAYA CHRISTOPHER ASEKA	LIFE MEMBER	4,000.00
173	WAWERU JOHN KIARIE	LIFE MEMBER	4,000.00
174	YUSSUF MUCHEKE HALIMA	LIFE MEMBER	4,000.00
175	MAOKA RICHARD MAORE	LIFE MEMBER	4,000.00
176	ATHANAS WAMUNYINYI WAFULA	LIFE MEMBER	4,000.00
177	RAPHAEL BITTA SAUTI WANJALA	LIFE MEMBER	4,000.00
	TOTAL		708,000.00

Annual Membership Subscription For 2018

1	CYPRIAN KUBAI IRINGO	ANNUAL MEMBER	1,000.00
2	BASHIR SHEIKH ABDULLAH	ANNUAL MEMBER	1,000.00
3	BEATRICE KAHAI ADAGALA	ANNUAL MEMBER	1,000.00
4	NASRI SAHAL IBRAHIM	ANNUAL MEMBER	1,000.00
5	EDWARD OKU KAUNYA	ANNUAL MEMBER	1,000.00
6	KITI RICHARD KEN CHONGA	ANNUAL MEMBER	1,000.00
	TOTAL		6,000.00

Life Membership Subscription For 2018

1	MARGARET KAMAR JEPKOECH	LIFE MEMBER	2,000.00
2	MARY YIANE SENETA	LIFE MEMBER	2,000.00
3	GODANA HARGURA	LIFE MEMBER	2,000.00
4	MUTULA KILONZO JR	LIFE MEMBER	2,000.00
5	MOSES OTIENO KAJWANG	LIFE MEMBER	2,000.00
6	(DR) LELEGWE STEVE LTUMBESI	LIFE MEMBER	2,000.00

7	KIHIKA SUSAN WAKARURA	LIFE MEMBER	2,000.00
8	MAKORI BEATRICE KWAMBOKA	LIFE MEMBER	2,000.00
9	PARENO JUDITH RAMAITA	LIFE MEMBER	2,000.00
10	BOY ISSA JUMA	LIFE MEMBER	2,000.00
11	MERCY CHEBENI	LIFE MEMBER	2,000.00
12	CHERARKEY SAMSON KIPROTICH	LIFE MEMBER	2,000.00
13	GONA CHRISTINE ZAWADI	LIFE MEMBER	2,000.00
14	HALAKE ABSHIRO SOKA	LIFE MEMBER	2,000.00
15	IMANA MALACHY CHARLES EKAL	LIFE MEMBER	2,000.00
16	INIMAH GERTRUDE MUSURUVE	LIFE MEMBER	2,000.00
17	KABAKA BONIFACE MUTINDA	LIFE MEMBER	2,000.00
18	KIBIRU CHARLES REUBENSON	LIFE MEMBER	2,000.00
19	LANGAT CHRISTOPHER ANDREW	LIFE MEMBER	2,000.00
20	LOKORIO PETRONILA WERE	LIFE MEMBER	2,000.00
21	MASITSA NAOMI SHIYONGA	LIFE MEMBER	2,000.00
22	MBITO MICHAEL MALINGA	LIFE MEMBER	2,000.00
23	MILGO ALICE CHEPKORIR	LIFE MEMBER	2,000.00
24	MOGENI ERICK OKONGO	LIFE MEMBER	2,000.00
25	HAJI MOHAMED FAKI MWINYI	LIFE MEMBER	2,000.00
26	NDERITU JOHN KINYUA	LIFE MEMBER	2,000.00
27	OLE KINA LEDAMA	LIFE MEMBER	2,000.00
28	VICTOR PRENGEI	LIFE MEMBER	2,000.00
29	WAMBUA ENOCH KIIO	LIFE MEMBER	2,000.00
30	WAQO NAOMI JILLO	LIFE MEMBER	2,000.00
31	WARIO GOLICH JUMA	LIFE MEMBER	2,000.00
32	AMOS S. WAKO	LIFE MEMBER	2,000.00
33	MWANGI PAUL GITHIOMI	LIFE MEMBER	2,000.00
34	GEORGE KHANIRI	LIFE MEMBER	2,000.00
	TOTAL		68,000.00

7. Accrued Use of Goods and Services

			2018
Accrued Use of Goods and Services			KSH.
Conferences and Accommodation			1,799,450.80
Foreign travel and Subsistence			1,300,681.00
Motor vehicles Rental expenses			475,650.00
Other operating expenses			-
			3,575,781.80

8. Fund Balance

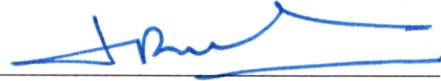
			2018
Fund Balance			KSH.
Opening Bank Balance			40,715,512.74
			40,715,512.74

Approval of the financial statements

The CPA (Kenya) Branch financial statements were approved and signed by the Secretariat on 28th April, 2021.



Clerk of the Senate/CPA (Kenya)
Branch treasurer



Clerk of the National Assembly/CPA
(Kenya) Branch Secretary