

REPUBLIC OF KENYA



Paper Laid
By Hon. Wadhvani MP on
behalf of Comptroller of the
Accounts on 13/6/2018

OFFICE OF THE AUDITOR-GENERAL



REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL ASSEMBLY**

**FOR THE YEAR ENDED
30 JUNE 2017**



THE NATIONAL ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017

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

Table of Contents

Page

I. KEY ENTITY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CABINET SECRETARY.....	5
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	12
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY	13
V. STATEMENT OF RECEIPTS AND PAYMENTS	14
VI. STATEMENT OF ASSETS AND LIABILITIES.....	15
VII. STATEMENT OF CASH FLOWS.....	16
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	17
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	18
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	19
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	20
XII. SIGNIFICANT ACCOUNTING POLICIES.....	21
XIII. NOTES TO THE FINANCIAL STATEMENTS	23

I. KEY ENTITY INFORMATION AND MANAGEMENT

a. Background information

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

The Composition of the Commission is as follows:-

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

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

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

b. Principal Activities

(i) Activities

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

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

(ii) Vision of Parliament

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

(iii) Mission

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

(iv) Key Management

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

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

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

c. Fiduciary Management

The key management personnel who held office during the Financial Year ending 30th June, 2017 and who had direct fiduciary responsibility were:-

Designation	Name
Clerk of the National Assembly/	Mr. Justin N. Bundi (Up to 22 nd March 2017)
Accounting Officer	Mr. Michael R. Sialai (From 23 rd March 2017)

d. Fiduciary Oversight Arrangements

(i) Audit and finance Committee activities:-

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

Finance Committee

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

Audit Committee

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

Tender and Procurement Committee

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

(ii) Parliamentary Committee Activities

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

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

The Auditor General 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
Website www.go.ke

g. Entity Bankers

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






h. Independent Auditors






Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
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><u>HON. JUSTIN B.N. MUTURI, EGH, MP</u> The Honorable Justin B.N. Muturi, EGH, MP, the Speaker of the Kenya National Assembly and Chairman of the Parliamentary Service Commission</p>
	<p><u>SENATOR BETH MUGO, EGH, MP</u> Senator Beth Wambui Mugo is renowned as an accomplished woman leader in Kenya and the region whose career spans across the Education, Health, Business and Political leadership sectors.</p>
	<p><u>HON. ADAN WELIHYE KEYNAN, CBS, MP</u> Hon. Adan Keynan is the Chairman of the Public Investments Committee, a Commissioner with the Parliamentary Service Commission, Chairman of the Commission Committee on Staff Welfare and is also a ranking member of the Defense and Foreign Relations Committee of the Kenya National Assembly. Hon. Keynan is a member of the Kenya National Audit Commission.</p>
	<p><u>SEN. DAVID MUSILA, MGH, MP</u> Senator Musila is a former Assistant Minister for Defense and the former Deputy Speaker of the National Assembly in 2002. The Commissioner is a career public administrator having served the Provincial Administration in various positions between the 1970 and 1985 rising to the rank of a Provincial Commissioner, in-charge of the Central Province of Kenya with a population of over 3 million. In 1998 he retired to venture into politics and was elected as the first Member of Parliament for Mwingi South Constituency.</p>
	<p><u>HON. JIMMY NURU ANGWENYI, MP</u> Hon. Jimmy Nuru Ondieki Angwenyi serves as the Member of Parliament for Kitutu Chache North, in the National Assembly of Kenya and is a member of the Parliamentary Service Commission (PSC).</p>

	<p><u>SEN. SAMMY LESHORE, CBS, MP</u> Sen. Sammy Leshore has been in active politics since 1992 when he was elected MP for Samburu East at age 36 after serving in the government in various capacities ranging from a police officer in the Directorate of State Security Intelligence of National Security Intelligence Service to foreign diplomacy as a 2nd secretary in Kenyan embassy to Italy. He served for three terms consecutively, which saw him make a noticeable political career both nationally and in his constituency.</p>
	<p><u>HON. REGINA CHEROP CHANG'OROK NYERIS, MP</u> Hon. Regina Changorok Nyeris was elected as the Woman Representative, West Pokot County in 2013.</p>
	<p><u>HON. GLADYS NYASUNA WANGA, MP.</u> Hon. Gladys Nyasuna Wanga is currently the County Member of Parliament for Homa Bay County. She won the seat on an ODM ticket in the 2013 general election. In the same year, she was nominated to serve in the Parliamentary Service Commission and Chair of the Commission Committee on Information and Public Communication.</p>
	<p><u>HON. (DR.) ABDULLAHI IBRAHIM ALI</u> Hon. (Dr.) Abdullahi Ali 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. As a Member of Parliament for Wajir North Constituency between 1997-2008, he previously held a similar position as PSC Commissioner from 1999-2008 and is regarded as a leading champion of parliamentary freedom in Kenya.</p>
	<p><u>DR. LONAH MUTORO MUMELO</u> Dr. Lonah 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>



MR. JEREMIAH M. NYEGENYE, CBS

The Clerk Senate /Secretary to Parliamentary Service Commission and accounting officer Parliamentary Service Commission and a Member of the Mortgage Loan Management Committee.

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 PSC. However, the Clerk of The National Assembly is an ex-officio member of the PSC.

k. BOARD OF SENIOR MANAGEMENT



MR. MICHAEL R. SIALAI, EBS

The Clerk of the National Assembly/Accounting Officer.



MR. JEREMIAH M. NYEGENYE, CBS

The Clerk Senate /Secretary to Parliamentary Service Commission and Accounting officer Parliamentary Service Commission.



MR. CLEMENT M. NYANDIERE

Director General Joint Services.



MR. JEREMIAH W. NDOMBI

Senior Deputy Clerk, National Assembly.

NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017



MR. MOHAMMED ALI MOHAMMED

Senior Deputy Clerk, Senate.



MS. EUNICE GICHANGI

Senior Deputy Clerk, Senate.



MR. JAMES N. MWANGI, EBS

Senior Deputy Clerk, National Assembly.



MS. PHYLIS MAKAU

Director, Budgets Department



PROF. NYOKABI KAMAU

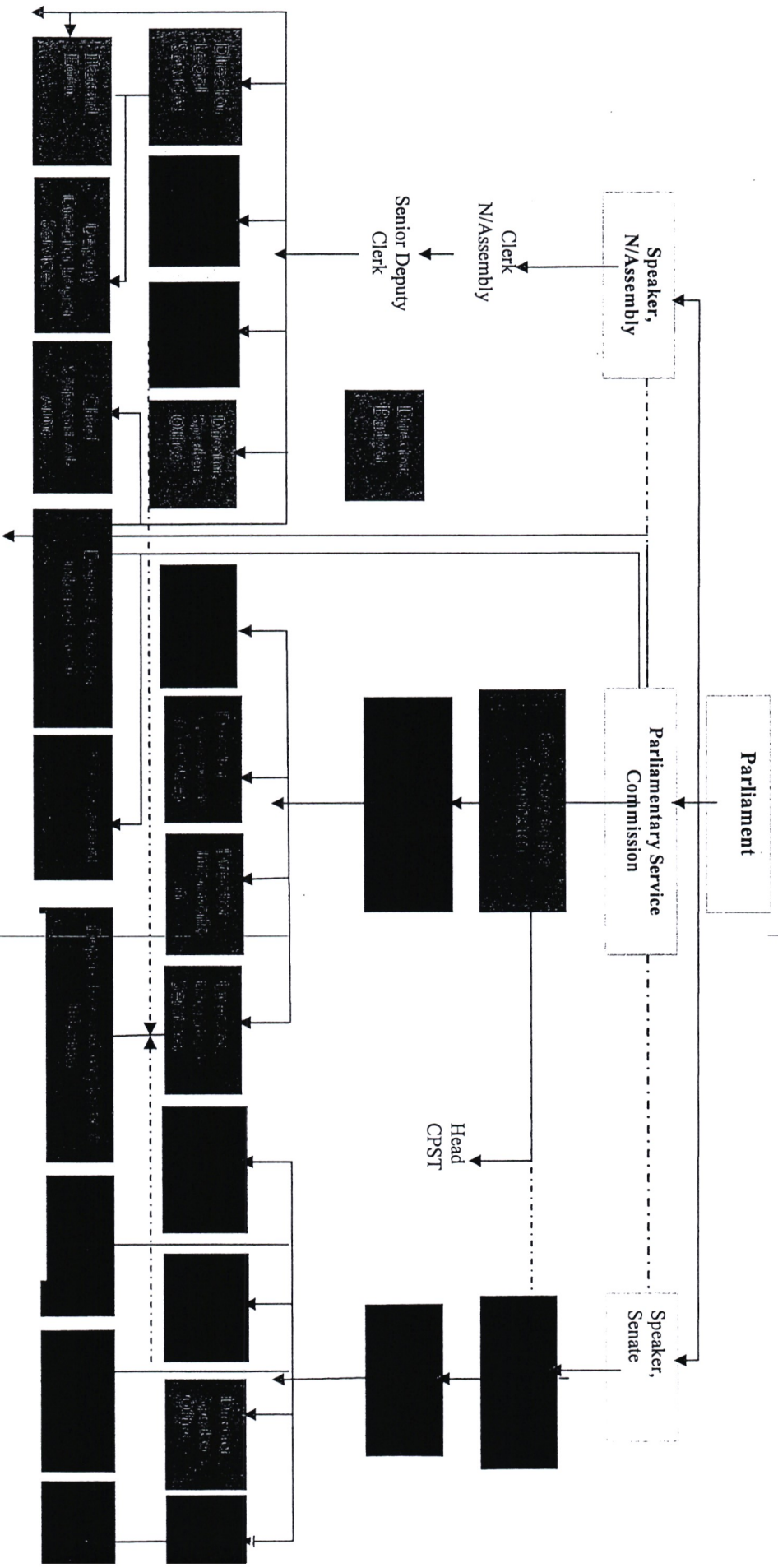
Executive Director, Centre for Parliamentary Studies and Training.



MR. ANTHONY T. NJOROGE

Director, Litigation and Compliance.

C. ORGANOGRAM - PARLIAMENT



II. FOREWORD BY THE CLERK OF THE NATIONAL ASSEMBLY

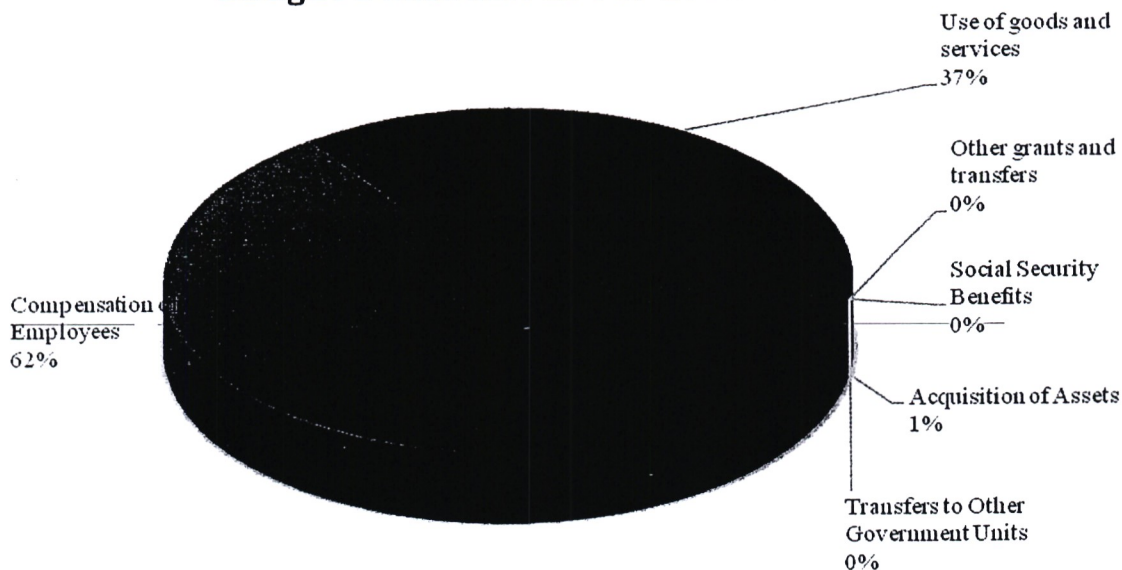
This annual report and financial statement details the financial performance of the National Assembly for the Financial Year 2016/2017. The National Assembly implements one programme; ‘National Legislation, Representation and Oversight’, with a sole objective of strengthening the legislative capacity, oversight and representation function of the National Assembly. In the Financial Year under review, it had an approved recurrent budget of Ksh. 16,948 million including Ksh. 10,153 million for Compensation of Employees; Ksh. 6,397 million for use of goods and services; and Ksh. 396.7 million for other recurrent expenditures. These expenditures were to be fully financed from exchequer receipts.


The National Assembly was allocated exchequer receipts in the course of the financial year totaling to Ksh. 15,504.2 million. However, by the end of 2016/2017, we had utilized Ksh. 15,169.5 million indicating an under expenditure of Ksh. 334.6 million and translating to a 90% budget performance. The modest absorption capacity by the National Assembly has translated to about 90% achievement of outputs and targets indicated in the approved Programme Based Budget.

The balances held by the National Assembly at the end of the financial year included Ksh. 299.7 million in bank balances, Ksh. 34.8 million in pending imprest and advances.

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

Budget Utilisation as Per Economic Items



Sign.....


Clerk of the National Assembly/Accounting Officer

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Clerk of the National Assembly is responsible for the preparation and presentation of the National Assembly's financial statements, which give a true and fair view of the state of affairs of the National Assembly for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of The National Assembly (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

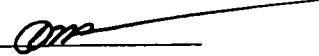
The Clerk of the National Assembly accepts responsibility for the National Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Clerk of the National Assembly is of the opinion that the National Assembly's financial statements give a true and fair view of the state of The National Assembly's transactions during the financial year ended June 30, 2017, and of the Commission's financial position as at that date. The Clerk of the National Assembly further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the National Assembly's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The National Assembly's draft financial statements were approved and signed by the Accounting Officer on 23rd January 2018.


Clerk of the National Assembly
Michael R. Sialai, EBS


Chief Accountant
Peter A. Meikoki
ICPAK Member Number: 4339

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL ASSEMBLY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Assembly set out on pages 14 to 38, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Assembly as at 30 June 2017, 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.

In addition, as required by Article 229(6) of the Constitution, except for the matters described in the Basis for Qualified Opinion section of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Outstanding Imprests

The statement of assets and liabilities reflects account receivable balance of Kshs.34,848,919 that include outstanding imprests totalling Ksh.33,615,058 which ought to have been recovered or accounted for on or before 30 June, 2017. No satisfactory reasons have, however, been provided for failure to surrender or account for the imprests.

2. Accounts Payables

As disclosed in Note 13.1 and Annex 1 to the financial statements, the National Assembly had pending bills totalling Kshs.236,728,322 as at 30 June 2017. Had these bills been paid and the expenditure charged to the accounts for 2016/2017, the statement of receipts and payments for the year would have reflected a reduced surplus of Kshs.97,911,915 instead of Kshs.334,640,237 shown.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Assembly in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no Key Audit Matters to communicate in my report.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

Those charged with governance are responsible for overseeing the National Assembly's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

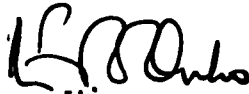
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the National Assembly's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Assembly's ability to sustain 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's to cease sustaining 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'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.



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

Nairobi

27 April 2018

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	15,504,200,000	12,876,900,000
TOTAL REVENUES		15,504,200,000	12,876,900,000
PAYMENTS			
Compensation of Employees	2	9,462,965,673	7,689,268,972
Use of goods and services	3	5,600,465,905	4,874,074,954
Other grants and transfers	4	7,665,438	2,912,024
Social Security Benefits	5	5,159,548	70,886,038
Acquisition of Assets	6	93,303,199	51,217,714
TOTAL PAYMENTS		15,169,559,763	12,686,499,000
SURPLUS/DEFICIT		334,640,237	188,540,298

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 23rd January 2018 and signed by:



Clerk of the National Assembly
Michael R. Sialai, EBS

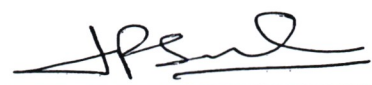



Chief Accountant
Peter A. Meikoki
ICPAK Member Number: 4339

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017	2015-2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	299,791,318	131,844,000
Cash Balances		-	-
Total Cash And Cash Equivalents		299,791,318	131,844,000
Accounts Receivables - Outstanding Imprest and Clearance Accounts	8	34,848,919	56,696,463
TOTAL FINANCIAL ASSETS		334,640,237	188,540,299
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	9	-	-
NET FINANCIAL ASSETS		334,640,237	188,540,299
REPRESENTED BY			
Fund balance b/fwd	10	188,540,299	-
Prior year adjustments	11	188,540,299	-
Surplus/Deficit for the year		334,640,237	188,540,299
NET FINANCIAL POSSITION		334,640,237	188,540,299

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 23rd January 2018 and signed by:

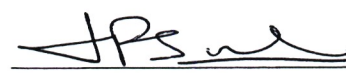

 Clerk of the National Assembly
 Michael R. Sialai, EBS



 Chief Accountant
 Peter A. Meikoki
 ICPAK Member Number: 4339

VII. STATEMENT OF CASH FLOWS

	Note	2016-2017	2015-2016
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	15,504,200,000	12,876,900,000
		15,504,200,000	12,876,900,000
Payments for operating expenses			
Compensation of Employees	2	9,462,965,673	7,689,268,972
Use of goods and services	3	5,600,465,905	4,874,074,954
Other grants and transfers	4	7,665,438	2,912,024
Social Security Benefits	5	5,159,548	70,886,038
		15,076,256,564	12,637,141,988
Adjusted for:			
Changes in receivables		23,708,081	-56,696,463
Changes in payables		-	-
Adjustments during the year	11	-190,401,000	-
Net cashflow from operating activities		261,250,517	183,061,549
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	6	(93,303,199)	(51,217,714)
Net cash flows from Investing Activities		(93,303,199)	(51,217,714)
CASHFLOW FROM BORROWING ACTIVITIES			
Repayment of principal on Domestic and Foreign borrowing		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		167,947,318	131,843,845
Cash and cash equivalent at BEGINNING of the year		131,843,845	-
Cash and cash equivalent at END of the year		299,791,163	131,843,845

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 23rd January 2018 and signed by:


 Clerk of the National Assembly
 Michael R. Sialai, EBS


 Chief Accountant
 Peter A. Meikoki
 ICPAK Member Number: 4339


VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
	RECEIPTS						
	Exchequer releases	16,948,000,000	0	16,948,000,000	15,504,200,000	1,443,800,000	91%
	Total Receipts	16,948,000,000	0	16,948,000,000	15,504,200,000	1,443,800,000	91%
	Payments						
21	Compensation of Employees	10,204,367,600	0	10,204,367,600	9,462,965,673	741,401,927	93%
22	Use of goods and services	6,397,632,400	75,000,000	6,472,632,400	5,600,465,905	872,166,495	87%
261/2/4	Other grants and transfers	60,000,000	0	60,000,000	7,665,438	52,334,562	13%
27	Social Security Benefits	11,000,000	0	11,000,000	5,159,548	5,840,452	47%
31	Acquisition of Assets	275,000,000	-75,000,000	200,000,000	93,303,199	106,696,801	47%
	Grand Total	16,948,000,000	0	16,948,000,000	15,169,559,763	1,778,440,237	90%
	Surplus/Deficit	16,948,000,000	0	0	334,640,237	(334,640,237)	

The entity financial statements were approved on 23rd January 2018 and signed by:



Clerk of the National Assembly
Michael R. Sialai, EBS



Chief Accountant
Peter A. Meikoki
ICPAK Member Number: 4339

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
	RECEIPTS						
	Exchequer releases	16,948,000,000	0	16,948,000,000	15,504,200,000	1,443,800,000	91%
	Total Receipts	16,948,000,000	0	16,948,000,000	15,504,200,000	1,443,800,000	91%
	Payments						
21	Compensation of Employees	10,204,367,600	0	10,204,367,600	9,462,965,673	741,401,927	93%
22	Use of goods and services	6,397,632,400	75,000,000	6,472,632,400	5,600,465,905	872,166,495	87%
261/2/4	Other grants and transfers	60,000,000	0	60,000,000	7,665,438	52,334,562	13%
27	Social Security Benefits	11,000,000	0	11,000,000	5,159,548	5,840,452	47%
31	Acquisition of Assets	275,000,000	-75,000,000	200,000,000	93,303,199	106,696,801	47%
	Grand Total	16,948,000,000	0	16,948,000,000	15,169,559,763	1,778,440,237	90%
	Surplus/Deficit	16,948,000,000	0	0	334,640,237	(334,640,237)	

The entity financial statements were approved on 23rd January 2018 and signed by:



Clerk of the National Assembly
Michael R. Sialai, EBS



Chief Accountant
Peter A. Meikoki
ICPAK Member Number: 4339

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

The National Assembly has no Development vote.

The entity financial statements were approved on 23rd January 2018 and signed by:



Clerk of the National Assembly
Michael R. Sialai, EBS



Chief Accountant
Peter A. Meikoki
ICPAK Member Number: 4339

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2016/2017	Adjustments	Final Budget 2016/2017	Actual on comparable basis 2016/2017	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Legislation and Representation	16,948,000,000	0	16,948,000,000	15,169,559,763	1,778,440,237
Legislation and Representation	16,948,000,000	0	16,948,000,000	15,169,559,763	1,778,440,237
TOTAL	16,948,000,000	0	16,948,000,000	15,169,559,763	1,778,440,237

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.)

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Transfers from the Exchequer

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to The National Assembly in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, The National Assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on cash

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

There were no restrictions on cash during the year.

6. Accounts Receivable

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

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	3,441,000,000	
Total Exchequer Releases for quarter 2	3,935,200,000	4,356,900,000
Total Exchequer Releases for quarter 3	3,939,000,000	4,260,000,000
Total Exchequer Releases for quarter 4	4,189,000,000	4,260,000,000
Total	15,504,200,000	12,876,900,000

2. COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	2,031,634,801	869,560,507
Basic wages of temporary employees	3,120,867,907	2,267,990,268
Personal allowances paid as part of salary	4,067,051,938	4,338,412,041
Personal allowances paid as reimbursements	171,771,440	213,306,156
Personal allowances provided in kind	-	
Pension and other social security contributions	70,699,387	-
Employer Contributions Compulsory national social security schemes		-
Employer Contributions Compulsory national health insurance schemes	940,200.00	-
Total	9,462,965,673	7,689,269,000

3. USE OF GOODS AND SERVICES

	2016-2017	2015-2016
	Kshs	Kshs
Domestic travel and subsistence	2,813,161,848	2,603,006,585
Foreign travel and subsistence	1,193,945,713	948,220,547
Printing, advertising and information supplies & services	39,511,731	61,606,612
Training expenses	110,791,425	77,555,178
Hospitality supplies and services	241,950,758	220,189,143
Specialised materials and services	13,187,388	12,991,331
Other operating expenses	1,163,539,771	932,767,511
Routine maintenance – vehicles and other transport equipment	18,026,341	1,222,215
Routine maintenance – other assets	757,665	16,515,832
Fuel Oil and Lubricants	5,600,698	
TOTAL	5,600,465,905	4,874,074,954

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

4. OTHER GRANTS AND TRANSFERS

	2016-2017	2015-2016
	Kshs	Kshs
Other capital grants and transfers	5,000,000	70,886,038
Membership dues and subscriptions to international organizations	2,665,438	0
Total	7,665,438	70,886,038

5. SOCIAL SECURITY BENEFITS

	2016-2017	2015-2016
	Kshs	Kshs
Government pension and retirement benefits	5,159,548	2,912,024
TOTAL	5,159,548	2,912,024

6. ACQUISITION OF ASSETS

	2016-2017	2015-2016
	Kshs	Kshs
Non-Financial Assets		
Purchase of Vehicles and Other Transport Equipment	70,347,000	34,177,714
Purchase of Office Furniture and General Equipment	22,956,199	14,000,000
Purchase of ICT Equipment, Software and Other ICT Assets		3,040,000
TOTAL	93,303,199	51,217,714

7A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc. rate (if in foreign currency)	2016-2017	2015-2016
				Kshs	Kshs
Central bank of Kenya, A/c-1000245441 & Ksh-R2042	Kshs	Recurrent		299,791,318	131,843,836
Total				299,791,318	131,843,836

7B: Cash in Transit

National Assembly Standing Imprest account number 01141201980200 at Cooperative Bank of Kenya, Parliament Road Branch had a balance of Kshs 5,900,878.84 being money in transit to respective beneficiaries.

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

8. ACCOUNTS RECEIVABLES - OUTSTANDING IMPRESTS

Description	2016-2017	2015-2016
	Kshs	Kshs
Government Imprests	33,615,058	49,402,795.95
Salary advances	1,233,861	7,293,667
TOTAL	34,848,919	56,696,463

8A. Outstanding Imprests

PF NO	ACCOUNT NAME	DESIGNATION	DATE TAKEN	BALANCE
99003570	Akinyi Dorothy B	Copt Typist	6/30/2017	20,000.00
20080112	Anyanga Hon Edick P O	Mp	10/5/2017	1,616,992.00
20130018	Bady Hon. Bady Twalib	M.P	30-03-16	932,880.00
20130037	Chege Hon. John Kiragu	Mp	11/5/2017	302,293.30
20130038	Chege Hon. Sabina Wanjiru	Mp	6/14/2017	114,608.00
20130045	Duba Hon. Roba Sharu	Mp	6/12/2017	687,648.00
20130046	Dukicha Hon. Hassan Abdi	M.P	8/8/2016	321,919.60
20130048	Ekomwa Hon. James Lomenen	Mp	6/22/2017	625,525.40
99004257	Etelej Mr. Gideon Lokipi	Security Officer	6/30/2017	10,192.00
20130050	Farah Hon. Abdulaziz	M.P.	18/08/2016	184,456.80
990040	Fatuma Ms.Aden	Staff	8/15/2016	50,000.00
97075826	Galgalo Hon G. B.	Mp	6/30/2017	114,768.10
20080083	Gaichuhie Hon. Nelson	M.P	24-02-17	608,358.40
20130059	Gikaria Hon. David	M.P.	15/03/17	654,668.00
99003876	Kadhi Ahmad A.	Clerk Assistant	3/3/2017	864,792.00
20130076	Kanyua Hon. Priscilla	M.P.	30/06/2017	235,155.90
20130079	Kariuki Hon. John Ndirangu	Mp	6/30/2017	239,292.00
20130080	Kariuki Hon. Julius Ndegwa	M.P.	17/10/2016	433,160.00
20130082	Katana Hon. Aisha Jumwa	Mp	3/23/2017	178,048.00
20130085	Kemei Hon. Justice Kipsang	Mp	9/1/2016	949,334.40
20130098	Kinyua Hon. Peter Weru	M.P.	14/03/2017	750,371.60
20130105	Korere Hon. Sara P.	M.P.	6/6/2017	404,460.00
20130108	Korir Hon. Wesley K.	M.P.	23/03/2017	33,384.00
20130107	Koinange Hon. Paul	Mp	6/30/2017	48,204.00
20080134	Laboso Hon. Joyce C.	Mp	6/9/2017	849,992.00
20130113	Lemein Hon. Korei Ole	Mp	3/3/2017	342,576.00
2.01E+09	Maalim Abdirahman Ali	0	8/4/2016	68,600.00
20130120	Maanzo Hon. Daniel Kitonga	Mp	3/23/2017	959,533.70
20130124	Manje Hon. Joseph Wathigo	Mp	11/5/2017	68,016.00
20030103	Manoti Hon. Stephen K.	Mp	11/5/2017	204,048.00
95081839	Mate Robert	Driver	4/26/2017	9,800.00
20130084	Mathenge Hon. James Kega Kanini	Mp	6/12/2017	343,824.00

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

20130129	Mbalu Hon. Jessica Nduku K.	Mp	4/19/2017	1,022,618.30
20030112	Mbarire Hon.Cecily M.	Mp	9/5/2017	1,243,840.00
99003780	Msuwo Mr. Abubakar	Staff	6/9/2017	128,360.00
20130147	Mule Hon. Stephen Mutinda	Mp	10/17/2016	395,556.00
20080035	Munyaka Hon.Victor .K.	Mp	5/30/2017	448,712.00
20130152	Murgor Hon. James Kipkosgei	Mp	9/5/2017	458,432.00
20130156	Musyoka Hon. Susan Mbinya	Mp	9/5/2017	1,471,254.70
20130158	Mutambu Hon. Joe Musyimi	Mp	9/14/2016	365,976.00
20130161	Muthari Hon. Joseph Meruaki	Mp	4/19/2017	632,889.60
20080014	Mwadeghu Hon.Thomas L.	Mp	5/19/2017	160,950.00
90169179	Mwendwa Andrew M	Clerk Ass	6/30/2017	502,417.00
73575	Nakol Cpl Richard Komblei	Security Officer	6/30/2017	8,000.00
20130173	Nderitu Hon. Francis Waweru	Mp	10/17/2016	259,896.00
20130286	Ndirangu Hon. Isaac Waihenya	Mp	4/19/2017	1,053,605.60
20130180	Ngikor Hon. Nixon Nicholas	Mp	11/10/2016	249,757.20
20080113	Ngongo Hon John Mbadi	Mp	11/17/2016	75,344.00
20130186	Njuguna Hon. Winnie Karimi	Mp	4/28/2017	1,036,533.30
20130189	Nuh Hon. Junet Sheikh	Mp	2/22/2017	68,479.00
99003807	Nyambati Eric	Clerk Ass 111	3/2/2017	95,284.80
20100000	Nyamweya Hon. Manson O.	Mp	2/9/2017	62,954.70
20130193	Nyasuna Hon. Gladys Atieno	Mp	6/7/2017	916,864.00
97075915	Nyenze Hon. Francis M.	Mp	11/16/2016	546,244.00
20130194	Nyikal Hon. James Wambura	Mp	3/15/2017	266,289.40
20130134	Obura Hon. Ken Mirenga	Mp	6/30/2017	142,633.70
20080123	Odhambo Hon. Millie Grace	Mp	2/27/2017	341,007.40
20130200	Ogendo Hon. Rose Auma	Mp	5/26/2017	261,664.00
20130005	Omar Hon. Abdikadir Aden	Mp	6/8/2017	849,992.00
20030102	Onyancha Hon.J.O.	Mp	2/9/2017	528,819.20
20130209	Osele Hon. Silvance Onyango	Mp	1/10/2017	582,930.00
84018695	Rithaa Mr.Justus	Security	7/1/2017	16,800.00
20130220	Rop Hon. Jackson Kipkorir	Mp	5/18/2017	68,016.00
20130221	Sakaja Hon. Johnson A.	Mp	3/2/2017	77,979.70
990043	Salat Mr.Abdi	S.A.A	3/6/2017	30,000.00
20080075	Sambili Hon Hellen J	Mp	2/20/2017	30,818.60
20130224	Sang Hon. Leonard Kipkosgei	Mp	4/20/2017	645,948.00
20130225	Seneta Hon. Mary Yiane	Mp	4/20/2017	760,684.60
20030087	Serut Hon.John B.	Mp	4/28/2017	822,595.20
20080125	Shebesh Hon. Rachael W.	Mp	5/4/2017	592,176.00
20130227	Shehe Hon. Peter Safari	Mp	6/8/2017	312,000.00
20130230	Shinali Hon. Bernard Masaka	Mp	10/11/2016	185,232.00
99004164	Shobay Mr. Abdulaziz	Staff	20/06/2017	620,643.80
20130061	Shukran Hon.Hussein Gure	Mp	10/18/2016	562,020.00
20080050	Wambugu Hon Clement M	Mp	3/16/2017	976,131.00
20030011	Wario Hon. Ali	Mp	6/16/2017	509,808.00

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

	Total			33,615,058.00
--	--------------	--	--	----------------------

8B. Salary Advances

NATIONAL ASSEMBLY-MEMBERS		
	Name	Amount
1	Hon. Peter Kinyua Weru	114,000.00
2	Hon. Rose Rwamba Mitaru	111,111.00
3	Hon. Jackson Kipkorir Rop	125,000.00
4	Hon. Boniface Okhiya Otsiula	166,666.70
5	Hon. David Wafula Wekesa	100,000.00
6	Hon. Stephen Wachira Karani	300,000.00
SB TOTAL		916,777.70
NATIONAL ASSEMBLY-STAFF		
1	Adan Mohamed Sheikh	68,750.00
2	Alex Muia Mutuku	165,000.00
3	Joshua S Lenambeti	83,333.30
SUB TOTAL		317,083.30
TOTAL-2042		1,233,861.00

9. ACCOUNT PAYABLES

The National Assembly had no accounts payables as at 30th June 2017.

10. FUND BALANCE BROUGHT FORWARD

Description	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts-	131,843,836	-
Accounts Receivables	56,696,463	-
Total	188,540,299	-

These are the fund balances that were brought forward from FY 2015/16. The bank balances were however taken back by The National Treasury as shown in note 26.

11. PRIOR YEAR ADJUSTMENTS

Description	2016-2017	2015-2016
	Kshs	Kshs
Adjustments on bank account balances	131,843,836	
Adjustments on receivables	(56,696,463)	
TOTAL	(188,540,299)	0

The prior year adjustments relate to bank balances that were swept back to exchequer at the beginning of the year of Ksh 131,844,000 from the recurrent account. Adjustment on receivables of KShs 58,557,000 relates to imprest amount surrendered as expenses in the current year but relate to the prior year. These adjustments affect the Statement of Assets as they result into the reduction of the fund balance brought forward.

12. RELATED PARTY DISCLOSURES

The National Assembly had no related party transactions in the year 2016/2017

13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)


14. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS


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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Payment of mileage allowances- Ksh 569,363,394	Payments were supported by SRC circulars, SRC/TS/HRCOH/3/25 and SRC/TS/PASC/2/35/3 and Parliamentary Service Commission Resolution on its 227 th meeting	Clerk of the National Assembly	Not Resolved	Ongoing between Parliamentary Service Commission and SRC
2.0	Outstanding Imprests- Kshs 49,402,796	The amounts have since been surrendered except for Kshs 47,912.45 which is in the process of being recovered	Chief Accountant	Substantially Resolved	Recoveries ongoing
3.0	Accounts Payables- Kshs 197,814,570	Most of the outstanding payments have since been paid.	Chief Accountant	Not fully Resolved	Payments are ongoing

Guidance Notes:—

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


 Clerk of the National Assembly
 Michael R. Sialai, EBS


 Chief Accountant
 Peter A. Meikoki

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

ITEM1. DOMESTIC AND FOREIGN TRAVEL					
S/N	DOC.NO.	SUPPLIER	INVOICE NO	INVOICE DATE	AMOUNT(Kshs.)
1	219	African Touch	117030362	3/13/2017	750,590
2	207	African Touch	117060499	6/21/2017	1,771,406
3	208	African Touch	117060469	6/19/2017-	1,721,080
4	206	African Touch	117060505	6/21/2017	189,135
5	1	AGM Tours & Travel	TIN17040047	29.04.2017	226,000
6	2	ATS Travel	TIN0117040050	04.04.2017	3,659,450
7	3	ATS Travel	TIN0517020007	03.02.2017	153,000
8	4	ATS Travel	TIN0116060450	15.06.2016	2,526,970
9	5	ATS Travel	TIN0117060010	02.06.2017	964,710
10	12a	ATS Travel	TIN0116120199	30.12.2016	695,270
11	12b	ATS Travel	TIN0117010135	09.01.2017	25,000
12	12c	ATS Travel	TIN0117010036	04.01.2017	99,320
13	12d	ATS Travel	TIN0117010335	20.01.2017	688,245
14	12e	ATS Travel	TIN0116090635	22.09.2016	629,160
15	12f	ATS Travel	DIN16100115	06.10.2016	187,720
16	12g	ATS Travel	TIN516090012	01.09.2016	108,000
17	12h	ATS Travel	TIN0116090575	20.09.2016	1,062,323
18	12i	ATS Travel	TIN0116120358	19.12.2016	1,310,790
19	12j	ATS Travel	TIN0116120190	10.12.2016	864,720
20	9	ATS Travel	TIN0117020303	13.02.2017	416,200
21	6	ATS Travel	117050658	24.05.2017	2,568,148
22	7	ATS Travel	TIN0116120452	21.12.2016	277,105
23	8	ATS Travel	TIN0116060429	14.06.2016	4,564,680
24	10	ATS Travel	TIN0117060696	04.07.2017	465,570
25	11	ATS Travel	TIN0117060476	19.06.2017	845,310
26	13	Champion Travels Ltd.	20170302	28.03.2017	1,364,600

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

27	14	Champion Travels Ltd.	20170301	28.03.2017	597,480
28	15	Champion Travels Ltd.	20170308	15.06.2017	25,738
29	161	Digital Marine Ship Chandlers	3/D&M/2017	03.03.2017	110,200
30	16	Flight Centre	FCTL-108	17.03.2017	5,532,930
31	17	Flight Centre	FCTL-115	19.05.2017	77,630
32	18	Flight Centre	FCTL-119	12.06.2017	2,944,655
33	19a	Flight Centre	FCTL-117	02.06.2017	1,459,890
34	19b	Flight Centre	FCTL-118	06.06.2017	98,000
35	20	Flight Centre	FCTL-121	16.06.2017	472,550
36	214	Flight centre travel	1402	6/2/2017	437,760
37	162	Fly Beyond Africa Tours & Travel	771	29.05.2017	285,000
38	21	Fly High Agency Ltd.	1373	28.04.2017	96,400
39	22	Fly High Agency Ltd.	1374	28.04.2017	44,535
40	23	Fly High Agency Ltd.	1238	24.10.2016	117,200
41	24	GoodHope Travel & Tours	105408	11.03.2016	296,850
42	209	Green bay travel	31	5/31/2017	618,590
43	216	Green bay travel	12	3/1/2017	2,573,725
44	25	GreenBay	16	08.03.2017	1,450,930
45	26	GreenBay	33	08.06.2017	481,465
46	27	GreenBay	36	14.06.2017	37,130
47	28	GreenBay	35	12.06.2017	2,666,920
48	171a	Ideal Tours	TIN16040010	05.04.2016	562,380
49	171b	Ideal Tours	2015013	21.04.2016	448,000
50	171c	Ideal Tours	2016029	25.05.2016	345,000
51	171d	Ideal Tours	TIN16040043	30.04.2016	153,795
52	171e	Ideal Tours	TIN16060023	27.06.2016	11,134,025
53	172	Ideal Tours	2015038	24.08.2015	8,044,000
54	29	Johnson Tours & Travel	INVK588	06.02.2017	1,154,510
55	30	Johnson Tours & Travel	INVK293	31.08.2016	518,040
56	163	Johnson Tours & Travel	INVK237	13.06.2017	54,000
57	164	Mara Ways Tours & Travel	5293	21.03.2017	256,000
58	165	Mara Ways Tours & Travel	5313	19.05.2017	370,000
59	166	Mara Ways Tours & Travel	5319	14.06.2017	888,000
60	204	Maraways	5254	12/1/2016	48,000
61	225	Ogwedhi ltd.		2/18/2017	1,597,700
62	33	PagoAirways Travel	19574	18.05.2016	1,046,980
63	32	PagoAirways Travel	19569	18.05.2016	404,400
64	34	PagoAirways Travel	19217	02.02.2016	1,360,970
65	35	PagoAirways Travel	19713	22.02.2017	1,146,650

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

66	36	PagoAirways Travel	19790	20.03.2017	444,000
67	31	PagoAirways Travel	19625	20.9.2016	835,245
68	38	Palbina Travel	TIN17051270	18.05.2017	1,344,395
69	39	Palbina Travel	TIN17051269	18.05.2017	4,550,995
70	40	Palbina Travel	TIN17051817	26.05.2017	50,060
71	41	Palbina Travel	TIN17051814	26.05.2017	392,175
72	42	Palbina Travel	TIN17051819	26.05.2017	1,322,200
73	43	Pinnacle (K) Travel & Safaris Ltd.	112346	09.06.2016	883,200
74	210	Pinnacle travel	112965	2/12/2016	229,950
75	218	Portman travel limited	564		161,485
76	44	Premier Safaris	TIN-1280	10.06.2017	4,481,710
77	45	Premier Safaris	TIN-1275	08.06.2017	91,450
78	46	Premier Safaris	TIN-1241	31.05.2017	655,980
79	47	Premier Safaris	TIN-1258	06.06.2017	202,285
80	48	Premier Safaris	TIN-1276	08.06.2017	2,961,690
81	217	Primate tours	418	6/8/2017	1,708,300
82	220	Primate tours	408	5/5/2017	146,900
83	211	Primate tours	407	5/5/2017	2,551,400
84	213	Primate tours	371	3/27/2017	898,900
85	49	Primate Tours	73	14.07.2016	28,040
86	50	Primate Tours	464	05.05.2017	3,564,700
87	51	Primate Tours	358	20.03.2017	77,920
88	52	Primate Tours	373	27.03.2017	115,200
89	53	Primate Tours	439	17.05.2017	170,000
90	54	Primate Tours	491	12.06.2017	1,038,350
91	55	Primate Tours	70	14.07.2017	132,330
92	56	Primate Tours	109	25.08.2016	576,100
93	57	Primate Tours	134	07.09.2016	88,000
94	58	Primate Tours	372	27.03.2017	76,800
95	59	Primate Tours	257	15.06.2017	1,691,841
96	60	Primate Tours	371	27.03.2017	898,900
97	61	Primate Tours	438	17.05.2017	1,426,650
98	62	Primate Tours	459	23.05.2017	113,550
99	63	Primate Tours	407	05.05.2017	2,551,400
100	64	Primate Tours	255	17.01.2017	61,750
101	65	Primate Tours	445	23.05.2017	636,385
102	66	Primate Tours	225	28.11.2017	242,050
103	67	Primate Tours	438	17.05.2017	1,426,650
104	68	Primate Tours	506	22.06.2017	297,900
105	69	Primate Tours	490	12.06.2017	3,162,660
106	70	Primate Tours	420	05.05.2017	29,880

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

107	215	Primate tours	225	4/27/2017	242,050
108	205	Pro Flight Ltd	425	6/2/2017	614,016
109	221	Pro Flight Ltd		3/8/2017	856,336
110	71	Pro Flight Ltd.	PF-0416	18.04.2017	633,524
111	72	Pro Flight Ltd.	PF-0429	19.06.2017	636,584
112	73	Raydoll Tours & Travel	TIN17020211	22.02.2017	457,005
113	74	Raydoll Tours & Travel	TIN17030123	15.03.2017	128,510
114	75	Raydoll Tours & Travel	TIN17020145	15.02.2017	1,138,105
115	76	Raydoll Tours & Travel	TIN17030018	02.03.2017	49,250
116	77	Raydoll Tours & Travel	TIN17020198	23.02.2017	394,790
117	78	Raydoll Tours & Travel	TIN16030236	29.03.2016	45,700
118	79	Raydoll Tours & Travel	17030066	03.03.2017	436,065
119	80	Raydoll Tours & Travel	17030133	03.03.2017	135,750
120	81	Raydoll Tours & Travel	TIN16060254	23.08.2016	759,965
121	178	Shian Tours & Travel	21625	04.07.2016	22,000
122	82	Travel Plaza	29639	30.06.2017	357,900
123	83	Travel Plaza	28096	4/7/2016	497,970
124	203	Zaras travel	16120074	12/10/2016	1,192,182
125	212	Zaras travel	16120152		128,465
126	222	Zaras travel	3743		1,531,140
127	85	Zara's Travel	TIN16120148	05.12.2016	7,479,830
128	86	Zara's Travel	3693	07.11.2015	795,286
129	176	Zara's Travel	TIN16100001	26.10.2016	634,500
130	177	Zara's Travel	3516	29.09.2016	482,054
TOTAL					140,060,883

ITEM 2. ACCOMODATION					
S/N	DOC.NO.	SUPPLIER	INVOICE NO	INVOICE DATE	AMOUNT(Kshs.)
1	196	Boma inn eldoret	33447		759,500
2	199	Boma inn eldoret			699,785
3	97	Crowne Plaza	DCKNA001	08.06.2016	2,465,184
4	100	EnglishPoint Marina	6087	30.05.2017	136,350
5	101	EnglishPoint Marina	1003	03.07.2017	1,131,000
6	102	EnglishPoint Marina	1004	03.07.2017	217,890
7	104	EnglishPoint Marina	2017/05/010	03.06.2017	2,250,000
8	105	EnglishPoint Marina	1005	08.06.2017	850,500
9	106	EnglishPoint Marina	1006	08.06.2017	147,000
10	193	Flamingo Beach Resort	1142	4/9/2017	285,000

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

11	194	Kenmosa Holding	113		315,000
12	110	Kitui Cottages & Guest House	4645	18.05.2017	100,000
13	112	Masada Hotel	1364	06.06.2017	644,000
14	113	Nomad Palace hotel	5981	5/22/2017	240,000
15	115	Outspan Nyeri Hotel		23.09.2016	277,100
16	117	Pinecone Hotel	631	14.02.2017	1,648,000
17	118	Pride Inn Paradise	10384	30.04.2017	36,600
18	120	Pride Inn Paradise	11339	31.05.2017	595,150
19	202	Red court hotel	82890	8/29/2016	211,200
20	121	Safari Park Hotel	7135360	16.06.2017	2,636,810
21	122	Safari Park Hotel	135352	16.06.2017	861,000
22	201	Safari park hotel and casino	121635		3,805,000
23	123	Sarova Whitesands	151498	11.05.2017	1,309,899
24	124	Sarova Whitesands	151400	20.01.2017	363,961
25	198	Seasons Restaurants	1588		81,200
26	125	Sentrim Hotels & Lodges	222	15.06.2017	1,657,500
27	126	Serena Beach	1308927	29.05.2017	1,050,450
28	127	Serena Beach	1271733	09.02.2017	64,695
29	128	Serena Hotel (Nairobi)	9005816	21.06.2016	173,058
30	130	Serena Hotels	1237108	09.05.2017	1,609,150
31	131	Serena Hotels	1237510	09.05.2017	1,403,816
32	132	Serena Hotels	1314189	16.06.2017	1,624,571
33	133	Serena Hotels	1286652	04.04.2017	198,900
34	134	Serena Hotels	1331038	16.01.2017	45,540
35	136	Serena Hotels	1219759	1/16/2017	523,800
36	139	Severin Hotel	2374/10218	9/26/2016	943,500
37	140	Severin Hotel	2474/10218	9/5/2016	5,600
38	141	Sportsman Arms Hotel	5758	08.10.2016	111,600
39	142	Sun N Sand	90373	11.12.2016	712,500
40	143	The Boma	98871	16.06.2017	12,911,575
41	144	The Ideal Palace Hotel	379	21.05.2017	57,070
42	145	The Lukenya Getaway	IN106478	23.10.2016	263,850
43	197	Travellers beach	1033		1,367,799
44	150	Weston Hotel	20549	29.05.2017	1,809,600
45	195	Weston Hotel	20946		679,300
46	200	Whitesands hotel limited	151494		1,792,000
47	154	Windsor	CMF551	06.06.2017	108,000
48	157	Windsor	103937	15.06.2017	1,282,900
49	159	Windsor	84220	17.03.2016	951,581
50	160	Windsor	103603	6/9/2017	2,079,790
	TOTAL				55,495,274

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

ITEM 3. OTHER PROCURED GOODS AND SERVICES

S/N	DOC.NO.	SUPPLIER	INVOICE NO	INVOICE DATE	AMOUNT(Kshs.)
1	175	Blackwood Ltd.	255	22.06.2017	2,300,000
2	169	Cybe Intercool Technologies Ltd.	10	30.04.2015	448,920
3	173	DT. Dobie	11011163	22.06.2017	10,742,062
4	223	Nation media group	2515749		727,878
5	189	Nation Media Group Ltd.	2515575	08.06.2017	485,251
6	190	Nation Media Group Ltd.	2518431	15.06.2017	242,626
7	183	National Oil Corporation	PFI/443	23.05.2017	4,800,000
8	167	Raerex (E.A) Ltd.	10237	07.09.2016	960,060
9	174	Stanklean Commercial Ltd.	92	21.06.2017	3,318,000
10	179	Super-Broom Services Ltd.	6405	02.02.2017	25,000
11	180	Super-Broom Services Ltd.	6406	02.02.2017	25,000
12	181	Super-Broom Services Ltd.	6485	20.03.2017	37,000
13	170	Techbiz Limited	MIN34652	27.10.2014	1,874,250
14	168	The K.I.C.C	SINV2221	09.01.2015	1,252,800
15	184	The Standard Group Ltd.	80039137	15.06.2017	242,626
16	185	The Standard Group Ltd.	80038842	08.06.2017	485,251
17	186	The Standard Group Ltd.	80038440	20.05.2017	242,626
18	187	The Standard Group Ltd.	80038248	25.05.2017	242,626
19	188	The Standard Group Ltd.	80038355	27.05.2017	242,626
20	224	The star	26826		169,360
21	190	Toyota Kenya Limited	3000673753		202,436
22	191	Toyota Kenya Limited	PSC/31	5/3/2017	5,706,540
23	227	Toyota Kenya Limited	91000706	7/21/2017	187,920
24	228	Toyota Kenya Limited	90969035	5/9/2017	33,943
25	229	DT Dobie	16139965	7/24/2017	804,702
26	230	DT Dobie	16140107	7/27/2017	539,016
27	231	DT Dobie	16137133	5/18/2017	144,331
	TOTAL				36,482,848

ITEM 4. FOOD AND RATIONS					
S/N	DOC.NO.	SUPPLIER	INVOICE NO	INVOICE DATE	AMOUNT(Kshs.)
1	226 a	Catering department	8913	4/27/2017	629,506
2	226 b	Catering department	8909	4/27/2017	79,965
3	226 c	Catering department	7789	3/1/2017	1,006,560

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

4	226 d	Catering department	7791	5/29/2017	896,570
5	226 e	Catering department	7793	5/29/2017	533,815
6	226 f	Catering department	7790	3/1/2017	369,192
7	226 g	Catering department	7792	5/29/2017	661,109
TOTAL					4,176,717

ITEM 5. SITTING ALLOWANCES					
S/N	DOC.NO.	SUPPLIER	INVOICE NO	INVOICE DATE	AMOUNT(Kshs.)
1	225 a	EVALUATION-Mercedez			68,000
2	225 b	EVALUATION - D. Cabin			85,500
3	255 c	TASK FORCE - Webcasting			359,100
TOTAL					512,600

SUMMARY

ITEM	PARTICULARS	AMOUNT (KSHS.)
1	Domestic And Foreign Travels	140,060,883
2	Accomodation	55,495,274
3	Other Procured Goods And Services	36,482,848
4	Food And Rations	4,176,717
5	Sitting Allowances	512,600
GRAND TOTAL		236,728,322

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land				
Buildings and structures				
Transport equipment	34,177,714	70,347,000	-	104,524,714
Office equipment, furniture and fittings	14,000,000	22,956,198	-	36,956,198
ICT Equipment, Software and Other ICT Assets	3,040,000	-	-	3,040,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	51,217,714	93,303,198		144,520,912

THE NATIONAL ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

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

