

REPUBLIC OF KENYA



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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
THE NATIONAL ASSEMBLY**

**FOR THE YEAR ENDED  
30 JUNE 2016**

REPUBLIC OF KENYA



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THE NATIONAL ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016

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

THE NATIONAL ASSEMBLY  
Reports and Financial Statements  
For the year ended June 30, 2016.

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## I. KEY NATIONAL ASSEMBLY INFORMATION AND MANAGEMENT

### (a) Background information

The Constitution of Kenya 2010 established the Parliamentary Service Commission (PSC) under Section 127 with a broad mandate which includes providing services and facilities to ensure efficient and effective functioning of Parliament. The PSC 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, EGH, MP	-	Vice Chair, PSC
Hon. Jimmy Angwenyi, MP	-	Member
Hon. Adan Kenyan, CBS, MP	-	Member
Sen. Sammy Leshore, MP	-	Member
Sen. David Musila, MGH, MP	-	Member
Hon. Regina Chang'orok Nyeris MP	-	Member
Hon. Gladys Wanga, MP	-	Member
Hon. (Dr.) Abdullahi Ibrahim Ali	-	Member
Dr. Lonah Mutoro Mumelo	-	Member

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

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

### (b) Principal Activities

#### (i) Activities

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

- (a) Providing services and facilities to ensure the efficient and affective functioning of Parliament;
- (b) Constituting offices in the Parliamentary Service, and appointing and supervising office holders;
- (c) Preparing Annual Estimates of Expenditure of the Parliamentary Service and submitting them to the National Assembly for approval, and exercising Budgetary Control over the Service;
- (d) Undertaking, singly or jointly with other relevant Organisations, Programmes to promote the ideals of Parliamentary Democracy; and

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(e) Performing other functions:-

- (i) Necessary for the well-being of the Members and Staff of Parliament; or
- (ii) Prescribed by National Legislation.

**(ii) Vision of the Parliament**

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

**(iii) Mission**

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

**(iv) Key Management**

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

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

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

**3. Fiduciary Management**

The key management personnel who held office during the Financial year 30<sup>th</sup> June, 2016 and who had direct fiduciary responsibility were:-

No.	Designation	Name
1	Clerk of the National Assembly Accounting Officer	Mr. Justin Bundi

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**(e) Fiduciary Oversight Arrangements**

**(i) Audit and finance Committee activities:-**

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

**(ii) Parliamentary Committee Activities**

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

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

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

**(f) Entity Headquarters**

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

**(g) Entity Contacts**

**Contacts**

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

**(h) Entity Bankers**

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

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**(i) Independent Auditors**

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

**(j) Principal Legal Adviser**

Director Litigation and Compliance  
National Assembly  
Parliament road  
P.O. Box 41841  
G.P.O 00100  
**NAIROBI - KENYA**

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## II. FORWARD 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 2015/2016. 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. 15,456.6 million including Ksh. 9,285.3 million for Compensation of Employees; Ksh. 5,962.1 million for use of goods and services; and Ksh. 209.2 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. 12,876.9 million. However, by the end of 2015/2016, we had utilized Ksh. 12,688.3 million indicating an under expenditure of Ksh. 188.5 million and translating to an 82.1% 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. Some of the targets achieved include enactment of over 475 legislations against a target of 405; completion of 130 oversight reports against a target of 119; and consideration of 298 petitions and statement against a target of 300.

The balances held by the National Assembly at the end of the financial year included Ksh. 131.8 million in bank balances, Ksh. 49.4 million in pending imprest and Ksh. 7.3 million in advances. Further, the pending bills amounted to Ksh. 197.8 million including payments for travels, hotel accommodation among others. The pending bills were occasioned by delays in release of exchequer receipts. It is important noted that the National Assembly was not allocated any exchequer funds in the first quarter of 2015/2016.

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.

Sign.....



Clerk of the National Assembly/Accounting Officer



### III. STATEMENT OF NATIONAL ASSEMBLY 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, 2016. 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, 2016, 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.

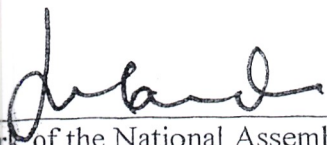
The Clerk of the National Assembly in charge of the National Assembly confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the 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.

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**For the year ended June 30, 2016.**

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**Approval of the financial statements**

The National Assembly's financial statements were approved and signed by the Clerk of the National Assembly and the Chief Accountant on 30<sup>th</sup> September, 2016.



Clerk of the National Assembly



Chief Accountant



## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL ASSEMBLY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of The National Assembly set out on pages 9 to 27, which comprise the statement of assets and liabilities as at 30 June 2016, and the statement of receipt and payments, statement of cash flows and a summary statement of appropriation 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.

#### Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor General in accordance with the Provisions of Section 47 of the Public Audit Act 2015.

#### Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the Provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Qualified Opinion**

#### **1. Mileage Allowance**

The statement of receipts and payments for the year ended 30, June 2016 reflects an expenditure of Kshs.4,874,074,954 on use of goods and services. Included in this figure is an amount of Kshs.620,132,643 relating to mileage allowance.

However, examination of records has revealed that some members of parliament were paid mileage allowance in 2014/2015 and 2015/2016 financial years of Kshs.298,811,898 and Kshs.270,551,496, respectively totalling Kshs.569,363,394 without clear guidelines. According to the explanation provided by the Accounting Officer on the matter, the Parliamentary Service Commission had resolved at its 227<sup>th</sup> meeting held on 6 April, 2016 to continue engaging with the Salaries and Remuneration Commission to clarify that the mileage allowance is payable to members who travel beyond seven hundred and fifty kilometres per month.

#### **2. Outstanding Imprests**

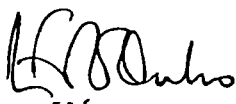
The statement of assets and liabilities as at 30 June 2016 reflects outstanding imprests totalling Kshs.49,402,796 which ought to have been surrendered or accounted for on or before 30 June 2016. No satisfactory explanation has been provided for failure to surrender or account for the imprests.

#### **3. Accounts Payables**

As disclosed under Notes 13A and 13B to the financial statements, the National Assembly had pending bills totalling Kshs.197,814,570 as at 30 June 2016. Had the bills been paid and related expenditure charged to the accounts for 2015/2016 financial year, the statement of receipts and payments for the year then ended would have reflected a reduced surplus of Kshs.9,274,271 instead of Kshs.188,540,299 now shown.

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the National Assembly as at 30 June 2016, 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.



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

Nairobi

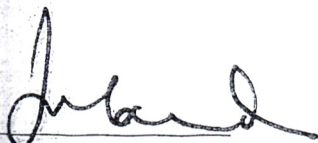
22 August 2017

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**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2015-2016 Kshs	2014-2015 Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	12,876,900,000	-
Other Receipts	2	-	-
<b>TOTAL RECEIPTS</b>		<b>12,876,900,000</b>	<b>-</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	7,689,268,972	-
Use of goods and services	4	4,874,074,954	-
Other grants and transfers	5	2,912,024	-
Social Security Benefits	6	70,886,038	-
Acquisition of Assets	7	51,217,714	-
<b>TOTAL PAYMENTS</b>		<b>12,688,359,701</b>	<b>-</b>
<b>SURPLUS/DEFICIT</b>	11	<b>188,540,299</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The National Assembly financial statements were approved on 30<sup>th</sup> September 2016 and signed by:



Clerk of the National Assembly



Chief Accountant

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V. STATEMENT OF ASSETS AND LIABILITIES

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The National Assembly's financial statements were approved on 30<sup>th</sup> September, 2016 and signed by:

	Note	2015-2016 Kshs	2014-2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Bank And Cash</b>			
Bank Balances	8A	131,843,836	-
<b>Accounts receivables</b>			
Imprest			
Advances		49,402,796	-
Receivables		7,293,667	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>56,696,463</b>	<b>-</b>
		<b>188,540,299</b>	<b>-</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	9	0	-
		0	-
<b>NET FINANCIAL ASSETS</b>			
		<b>188,540,299</b>	<b>-</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	10	0	-
Surplus/Deficit for the year	11	188,540,299	-
Prior year adjustments/Suspense	12	0	-
<b>NET FINANCIAL POSITION</b>		<b>188,540,299</b>	<b>-</b>



Clerk of the National Assembly


  
 Chief Accountant

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**VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2015 – 2016 Kshs	2014 – 2015 Kshs
Exchequer Releases	1	12,876,900,000	-
Other Revenues	2	0	-
<b>Payments for operating expenses</b>			
Compensation of Employees	3	7,689,268,972	-
Use of goods and services	4	4,874,074,954	-
Transfers to other Government entities	5	2,912,024	-
Social Security Benefits	6	70,886,038	-
<b>Adjusted for:</b>			
Changes in receivables	8B	-56,696,463	-
changes in accounts payable		0	-
Adjustments during the year	12	-56,696,463	-
<b>Net cash flow from operating activities</b>		<b>183,061,549</b>	<b>-</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	7	-51,217,714	-
<b>Net cash flows from Investing Activities</b>		<b>-51,217,714</b>	<b>-</b>
<b>Net cash flow from financing activities</b>		<b>0</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>131,843,845</b>	<b>-</b>
Cash and cash equivalent at <b>BEGINNING</b> of the year		0	-
Cash and cash equivalent at <b>END</b> of the year	8A	131,843,845	-

The National Assembly's financial statements were approved on 30<sup>th</sup> September, 2016 and signed by:

  
 Clerk of the National Assembly

  
 Chief Accountant

**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Programme	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
Compensation of Employees	9,364,476,069	0	9,364,476,069	7,689,268,972	-1,675,207,097	82.11
Use of goods and services	5,586,879,950	300,000,000	5,886,879,950	4,874,074,954	-1,012,804,996	82.80
Grants and Transfers	0	0	0	0	0	0
Social Security Benefits	75,227,250		75,227,250	73,798,061	-1,429,189	98.10
Acquisition of assets	130,000,000	0	130,000,000	51,217,714	-78,782,286	39.40
<b>TOTAL RECURRENT</b>	<b>15,156,583,269</b>	<b>300,000,000</b>	<b>15,456,583,269</b>	<b>12,688,359,701</b>	<b>-2,768,223,568</b>	<b>82.08</b>

The National Assembly financial statements were approved on 30<sup>th</sup> September, 2016 and signed by:



Chief of the National Assembly

  
Chief Accountant



## **X SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

### **2. Recognition of revenue and expenses**

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

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

### **4. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the National Assembly at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. Receivables and payables**

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

**7. Budget**

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

**8. Comparative figures**

There are no comparative figures as The National Assembly vote was started in financial year 2015/2016.

**9. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

XI NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES-RECURRENT

	2015-2016	2014-2015
	Kshs	Kshs.
Total Exchequer Releases for Quarter 1	0	0
Total Exchequer Releases for Quarter 2	4,356,900,000	0
Total Exchequer Releases for Quarter 3	4,260,000,000	0
Total Exchequer Releases for Quarter 4	4,260,000,000	0
<b>TOTAL</b>	<b>12,876,900,000</b>	<b>0</b>

**XII. SUMMARY STATEMENT OF PROVISIONING S**

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

• **Details of General Accounts on vote**

	2015 - 2016 Kshs	2014 - 2015 Kshs
GAV Provisioning Account Balance		
<b>Total</b>	<u>2,768,223,568</u>	<u>0</u>
	<u>2,768,223,568</u>	<u>0</u>

• **Details of Exchequer Account**

	2015 - 2016 Kshs	2014 - 2015 Kshs
Exchequer provisioning Account Balance		
<b>Total</b>	<u>2,579,683,269</u>	<u>0</u>
	<u>2,579,683,269</u>	<u>0</u>



Clerk of the National Assembly



Chief Accountant

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**2 OTHER REVENUES**

	2015 - 2016 Kshs	2014 - 2015 Kshs
Receipts from Administrative Fees and Charges - Collected as A-I-A	-	-
<b>Total</b>	-	-

**3 COMPENSATION OF EMPLOYEES**

	2015-2016	2014-2015
Basic salaries of permanent employees	869,560,507	-
Basic wages of temporary employees	2,267,990,268	-
Personal allowances paid as part of salary	4,338,412,041	-
Personal allowances paid as reimbursements	213,306,156	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>7,689,268,972</b>	-

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 USE OF GOODS AND SERVICES**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	2,603,006,585	-
Foreign travel and subsistence	948,220,547	-
Printing, advertising and information supplies & services	61,606,612	-
Rentals of produced assets	-	-
Training expenses	77,555,178	-
Hospitality supplies and services	220,189,143	-
Insurance costs	-	-
Specialized materials and services	12,991,331	-
Office and general supplies and services	-	-
Other operating expenses	932,767,511	-
Routine maintenance – vehicles and other transport equipment	1,222,215	-
Routine maintenance – other assets	16,515,832	-
<b>Total</b>	<b>4,874,074,954</b>	<b>-</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**5. OTHER GRANTS AND OTHER PAYMENTS**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Government pension and retirement benefits	2,912,024	0
Social security benefits in cash and in kind	0	0
<b>Total</b>	<b>2,912,024</b>	<b>0</b>

**6. SOCIAL SECURITY BENEFITS**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Other capital grants and transfers	70,886,038	0
Membership Fees And dues and subscription international org.	0	0
	<b>70,886,038</b>	<b>0</b>

**7. ACQUISITION OF ASSETS**

**Non Financial Assets**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	34,177,714	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	14,000,000	0
Purchase of Specialized Plant, Equipment and Machinery	3,040,000	0
<b>Total</b>	<b>51,217,714</b>	<b>0</b>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8A Bank Accounts

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
Central bank, A/c .1000245441 & Ksh-R2042	131,843,836	-
<b>Total</b>	<b>131,843,836</b>	<b>-</b>

[Provide cash count certificates for each]

8B OUTSTANDING IMPRESTS /ADVANCES

PF NO.	ACCOUNT NAME	DESIGNATION	DATE	DUE DATE	AMOUNT
20130002	ABASS HON. AHMED IBRAHIM	Mp			
4410	ALI ABDULLAHI IBRAHIM DR	COMMISSIONER	03/06/2016	29/06/2016	1,219,920.00
20130009	ALI HON. SHARIF ATHMAN	Mp	20/06/2016	12/07/2016	633,216.00
99004191	BORU MOHAMED NUR	CLERK ASSISTANT	12/11/2015	23/11/2015	83,018.00
99003851	BOSIRE ENOCK	PRINCIPAL ICT OFFICER	14/06/2016	20/06/2016	260,000.00
20130031	BUNYASI HON. JOHN SAKWA	Mp	15/06/2016	12/07/2016	310,896.00
20130035	CHEA HON. MWINGA GUNGA	Mp	13/05/2016	24/05/2016	904,128.00
99004132	DIMA MR. WILSON DIMA	SNR LEGAL COUNSEL	26/05/2016	20/06/2016	724,776.00
20130214	EMAASE HON. MARY OTUCH	Mp	16/06/2016	25/07/2016	3,938,445.00
99004257	ETELEJ MR. GIDEON LOKIPI	SECURITY OFFICER II	21/06/2016	07/07/2016	456,782.10
20130097	GATOBU HON. BONIFACE KINOTTI	Mp	05/08/2015	12/08/2015	16,307.50
99004293	GIFUTO MS. MUGURE	LEGAL COUNSEL II	10/03/2016	21/03/2016	10,000.00
20130066	IREA HON. GIDEON MWITI	Mp	16/06/2016	25/07/2016	1,562,084.60
20080046	KABANDU HON. KABANDU WA	Mp	28/08/2015	08/09/2015	479,537.00
20130073	KALUMA HON. GEORGE P. O.	Mp	05/11/2015	15/11/2015	94,735.50
20090062	KAMAMA HON. ASIMAN A.	Mp	28/12/2015	15/12/2015	526,845.00
97076149	KAMANDE HON. PETER MWANGI	Mp	18/05/2016	03/06/2016	377,587.80
20130075	KANGATA HON. IRUNGU	Mp	06/08/2015	19/08/2015	93,351.50
20130076	KANYUA HON. PRISCILLA NYOKABI	Mp	21/10/2015	02/11/2015	53,554.00
20140003	KARIUKI HON. STEVEN	Mp	30/10/2015	10/11/2015	638,280.30
99004174	KATHO DOUGLAS ODHIAMBO	CLERK ASS III	11/03/2016	27/03/2016	640,569.30
20130086	KENTA HON. RICHARD M. OLE	Mp	25/05/2016	13/06/2016	946,356.00
99004263	KIAMBI BONIFACE MUTEITHIA	CLERK ASS	02/06/2016	21/06/2016	341,496.00
20130093	KIHAGI HON. JOHN KARANDA	Mp	20/06/2016	12/07/2016	210,204.00
99003605	KINANI MS. BECHTA P.	SECRETARY	12/11/2015	23/11/2015	12,044.50
20130098	KIRIAKI HON. PETER WABO	Mp	20/06/2016	20/06/2016	54
20130097	KIRIAKI HON. PETER WABO	Mp	20/06/2016	20/06/2016	54



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20130216	KOYOO HON. JAMES ONYANGO	Mp	21/06/2016	07/07/2016	469,098.00
20080072	LAGAT HON ELIJAH K	Mp	31/08/2015	22/09/2015	51,681.00
99003776	LEKIPAIIKA MAASAI	STAFF	27/06/2016	09/07/2016	328,848.00
20060003	LEKUTON HON. JOSEPH	Mp	24/05/2016	18/06/2016	1,200,132.00
20130115	LENTOIMAGA HON. ALOIS MUSA	Mp	07/06/2016	05/07/2016	180
20080106	MAGWANGA HON J O	Mp	02/12/2015	11/12/2015	74,819.00
99004353	MANYALA DONALD MR.	RESEARCHER	21/06/2016	12/07/2016	397,840.00
99004103	MASINDE BERNARD MAJ(RTD)	D/CHIEF SAA	03/05/2016	06/06/2016	551,040.00
20130084	MATHENGE HON. JAMES KEGA KANINI	Mp	05/05/2016	22/05/2016	304,750.50
20130128	MAWEU HON. KYENGO KATATHA	Mp	19/05/2016	03/06/2016	218,178.00
20030034	MBAI HON. BENSON I.	Mp	16/10/2015	26/10/2015	457,320.00
20130135	MITARU HON. ROSE RWAMBA	Mp	13/05/2016	24/05/2016	858,921.60
STIMP990035	MULYU MS.IRENE MUTUO	SECRETARY	28/08/2015	02/07/2016	20,000.00
20140002	MUMELO LORNA	COMMISSIONER	20/06/2016	12/07/2016	624,399.20
20130150	MUMO HON. ROSE MUSEO	Mp	14/08/2015	25/08/2015	912,987.40
99003550	MUSANDU ANNA ALICE ADHIAMBO	PUBLIC COMMUNICATION	23/06/2016	12/07/2016	346,196.00
20130156	MUSYOKA HON. SUSAN MBINYA	Mp	13/06/2016	24/06/2016	49,113.00
20130158	MUTAMBU HON. JOE MUSYIMI	Mp	28/12/2015	15/12/2015	498,299.70
99003746	MUTHENGI MR. FREDRICK MUTUA	PRINCIPAL FISCAL	09/06/2016	30/06/2016	2,481,851.00
95006669	MUTUNGI MR. STEPHEN KIMATHI	SNR. HANSARD EDITOR	22/06/2016	06/07/2016	1,127,500.00
20080014	MWADEGHU HON. THOMAS L.	Mp	07/01/2016	19/01/2016	885,602.30
99003959	MWANIKI GICHOHI	SNR.FISCAL ANALST	25/11/2015	13/12/2015	3,812.45
20130165	MWANYOHA HON. HASSAN MOHAMED	Mp	13/06/2016	07/07/2016	469,098.00
20130167	MWAURA HON. ISAACK	Mp	02/06/2016	21/06/2016	341,496.00
99004196	NATAAN NURI KITEL	CLERK ASS III	13/06/2016	07/07/2016	636,478.00
20130173	NDERITU HON. FRANCIS WAWERU	Mp	02/12/2015	11/12/2015	544,309.80
99004107	NDETO JENIFFER MUTIO	PRINCIPAL LEGAL	16/06/2016	25/07/2016	1,654,695.00
99003952	NGIMOR BENJAMIN MR	FISCAL ANALYST II	02/08/2016	14/08/2016	1,224,000.00
99003672	NJOROGE SAMUEL J. MR	D/DIRECTOR-L AND P	15/06/2016	12/07/2016	2,300,100.00
20130188	NTUTU HON. PATRICK K. OLE	Mp	16/11/2015	24/11/2015	585,561.60
20130189	NUH HON. JUNET SHEIKH	Mp	23/10/2015	02/11/2015	503,492.20
20130134	OBURA HON. KEN MIRENGA	Mp	12/11/2015	30/11/2015	570,535.70
20130203	OLUM HON. JOASH ODHIAMBO	Mp	14/08/2015	23/08/2015	51,326.40
20080117	ONYONKA HON RICHARD M	Mp	17/11/2015	30/11/2015	825,956.00
97047475	OPIYO MR. FRANCIS	0	23/06/2016	06/07/2016	59,900.00
20130209	OSELE HON. SILVANCE ONYANGO	Mp	12/05/2016	01/06/2016	717,764.10
20130206	OSMAN HON. HASSAN ADEN	Mp	10/05/2016	08/06/2016	758,236.00
99004135	OSMAN YUSUF ABDI	STAFF-P.A	20/06/2016	12/07/2016	535,500.00
99004177	OTIENO FREDRICK	CLERK ASST. III	05/05/2016	22/05/2016	434,600.00
20080109	OTIENO HON DALMAS A	Mp	30/06/2016	30/06/2016	118,308.40
20080107	REGE HON JAMES G. K.	Mp	15/06/2016	12/07/2016	360,672.00
84018695	RITHAA MR.JUSTUS	SECURITY	27/05/2016	14/06/2016	44,100.00
20130219	ROBI HON. MATHEUS NYAMABE	Mp	03/06/2016	24/06/2016	259,320.00

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20130222	SANE HON. IBRAHIM AHMED	Mp			
20130225	SENETA HON. MARY YIANE	Mp	13/06/2016	02/07/2016	724,506.00
20080125	SHEBESH HON. RACHAEL W.	Mp	03/06/2016	25/06/2016	47,838.00
93016139	SHIDIYE HON. MOHAMED MUKTAR	Mp	25/04/2016	21/05/2016	742,738.50
99004407	SHISAKHA JORAM BARAZA	STAFF	22/09/2015	03/10/2015	1,324,809.00
STIMP990042	SOMBE MS. TOONA	P.A. TO DPTY GOVT	13/06/2016	07/07/2016	369,954.00
20130235	TEIYA HON. JANET MARANIA	Mp	02/08/2015	23/06/2016	40,000.00
20130238	TOBIKO HON. PERIS PESI	Mp	03/06/2016	28/06/2016	1,370,128.00
20130291	TONGI HON RICHARD	Mp	15/06/2016	07/07/2016	469,098.00
20130242	WAIGANJO HON. JOHN MURIITHI	Mp	22/06/2016	12/07/2016	358,756.00
20130243	WAITITU HON. FRANCIS MUNYUA	Mp	28/12/2015	15/12/2015	40,231.80
20080050	WAMBUGU HON CLEMENT M	Mp	28/08/2015	08/09/2015	297,388.00
99004214	WANJIKU MAINAH	CLERK ASSISTANT III	10/06/2016	04/07/2016	751,842.00
20130249	WANYONYI HON. FERDINARD KEVIN	Mp	21/06/2016	06/07/2016	121,800.00
99003524	WARIO ZAINABU MISS.	SAA 8	15/10/2015	27/10/2015	61,366.00
	<b>Grand Total</b>		31/05/2016	11/07/2016	423,040.00
					<b>49,402,795.95</b>

**ADVANCES ACCOUNT**

Advances  
Total

2015-2016

Kshs

7,293,667

7,293,667

2014-2015

Kshs

0

0

**9. ACCOUNTS PAYABLE**

Deposits /Retentions

Total

2015-2016

Kshs

0

0

2014 - 2015

Kshs

0

0

**10 BALANCES BROUGHT FORWARD**

Bank accounts

Imprest

Advances

Total

2015 - 2016

Kshs

0

0

2014 - 2015

Kshs

0

0

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**12 PRIOR YEAR ADJUSTMENTS**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
GAV/EX	0	
Bank accounts	0	-
ALA	0	-
Receivables	0	-
Payables	0	-
<b>Total</b>	<b>0</b>	<b>0</b>

**13 OTHER IMPORTANT DISCLOSURES**

**13A PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2015-2016	2014-2015
	Kshs	Kshs
Supply of goods and services	189,976,915	0
	<b>189,976,915</b>	<b>0</b>

**13B PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
Others ( <i>constituency offices.</i> )/Staff Allowances	7,837,655	0
	<b>7,837,655</b>	<b>0</b>

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14 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

This being a new vote, there were no audit issues which could have been raised in regard to previous periods.

*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.

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

PAYMENT DETAILS		AMOUNT
<b>A</b>	<b>TRAVELS (AIR TICKETS &amp; CAR HIRE)</b>	
1	AFRICAN TOUCH SAFARIS LTD	20,326,150.00
2	AGM TRAVEL	9,549,890.00
3	FLY HIGH AGENCIES	2,810,540.00
4	GAIG AND LESHAN SAFARIS LTD	693,000.00
5	IDEAL TOURS AND TRAVEL	7,888,931.00
6	JOHNSON TOURS AND TRAVEL LTD	8,815,557.00
7	LADY LORI HELICOPTERS	3,603,048.00
8	MARAWAYS TOURS AND TRAVEL	1,680,000.00
9	PAGOAIR WAYS TRAVEL SERVICES	12,479,735.00
10	PINNACLE(K) TRAVEL & SAFARIS LTD	8,120,350.00
11	PRIMATE TOURS	7,592,605.00
12	RAYDOLL TOURS & TRAVEL LTD	5,439,395.00
13	TRAVEL PLAZA LTD	4,923,254.00
14	ZARA'S TRAVEL	7,903,824.00
	<b>SUB-TOTAL</b>	<b>101,826,279.00</b>
<b>B</b>	<b>HOTEL ACCOMODATION</b>	<b>AMOUNT</b>
1	ALBA HOTEL MERU	178,200.00
2	BOMA INN ELDORET	965,010.00
3	CAPITAL HILL LODGES	782,700.00
4	FLAMINGO BEACH HOTEL	3,415,760.00
5	INTERCONTINENTAL HOTEL	310,399.35
6	IZAAK WELTOxN	241,500.00
7	LAKE NAIVASHA SIMBA LODGE	16,000.00

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8	LUKENYA GATEWAY		765,005.00
9	MAANZONI LODGE		2,135,375.00
10	MASADA HOTEL		4,590,700.00
11	NAIROBI PACIFIC HOTEL		1,773,000.00
12	NOMAD PALACE HOTEL		227,200.00
13	PANGONI BEACH RESORT		2,048,000.00
14	PINECONE HOTEL		2,026,500.00
15	PRIDE INN PARADISE		1,313,050.00
16	QUEENS GARDEN		357,000.00
17	SENTRIM KENYA LTD		956,250.00
18	SERENA HOTELS-NBI		14,240,613.20
19	SOVEREIGN HOTEL LTD		693,500.00
20	THE BOMA HOTEL		1,044,730.00
21	TRAVELLERS BEACH		2,598,600.00
22	WESTON HOTEL		981,700.00
23	ABERDARE SAFARIS HOTEL LTD		559,700.00
	<b>SUB-TOTAL</b>		<b>42,220,492.55</b>
<b>C</b>	<b>OTHER PROCURED ITEMS AND SERVICES</b>		<b>AMOUNT</b>
1	ACACIAPREMIER		652,500.00
2	DESIGN ONE LTD		2,712,717.00
3	ENGLISH POINT HOTEL		203,000.00
4	EAST CHOICE LTD		997,500.00
5	EBC		15,121,673.00
6	EIN		550,000.00
7	NATION MEDIA GROUP		638,000.00
8	WINEX MEDIA		78,500.00

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	<b>SUB-TOTAL</b>	<b>20,953,890.00</b>
D	KNA-CATERING DEPARTMENT	11,927,323.00
E	STAFF SITTING ALLOWANCES	1,180,842.00
F	INDIVIDUAL REFUNDS	310,206.00
G	CONSTITUENCIES OFFICES/PERSONNEL	6,346,607.45
H	BUNGE STAFF CANTEN	13,048,930.00
	<b>GRAND TOTAL</b>	<b>197,814,570.00</b>

