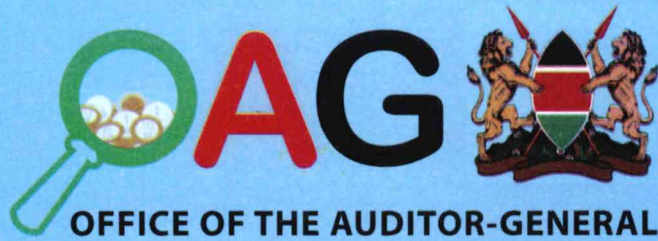


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ON

STATE DEPARTMENT FOR
PARLIAMENTARY AFFAIRS

FOR THE YEAR ENDED
30 JUNE, 2025

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P. O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE

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STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

**Transitional IPSAS Financial Statements/Prepared in accordance with the Accrual Basis of Accounting Method Under
International Public Sector Accounting Standards (IPSAS)**

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1. Acronyms and Definition of Key Terms

a. Acronyms and Abbreviations

AGPO	Access To Government Opportunities
AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
CPPMD	Central Planning and Project Monitoring Department
HAU	Head of Accounting Unit
HRM&D	Human Resource Management & Development
IPSAS	International Public Sector Accounting Standards
LATIS	Legislative Agenda Tracking Information System
MDA	Ministries, Departments & Agencies
MHRMAC	Ministerial Human Resource Management Advisory Committee
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PCS	Prime Cabinet Secretary
PFM	Public Finance Management
SDPA	State Department for Parliamentary Affairs

b. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation.

2. Key MDA Information and Management

(a) Background information

The State Department for Parliamentary Affairs (SDPA) was established under the Executive Order No. 2 of 2023 on Organization of the Government of the Republic of Kenya. The State Department for Parliamentary Affairs is domiciled in Kenya. SDPA is committed to enhance the coordination and oversight of the national development agenda; strengthen the policy and legislative framework across MDAs; increase citizen satisfaction with public service; and advance digitization and digitalization in operations. The functions of the State Department are implemented through Legislative and Parliamentary Affairs Directorate, Policy Coordination and Strategy Directorate, and General Administration and Support Services Department.

Vision

Excellence in coordination of a transformative government legislative agenda

Mission

To effectively coordinate the formulation and implementation of national government policies and legislations to accelerate the achievement of the National Development Agenda.

Core Values

- i. Whole- of Government: Inculcate a synergized work ethic in the public service;
- ii. Open Government: Uphold and promote transparency, accountability, inclusivity and participation of the people in the national development agenda;
- iii. Professionalism: Uphold high level of competence, diligence, and meritocracy in work performance and apply quality standards in service delivery;
- iv. Teamwork: Endeavour to attain targeted results through a high level of coordination, networking and collaboration with both internal and external stakeholders;
- v. Innovativeness: Adopt creativity in operations and solutions in addressing emerging issues;
- vi. Responsiveness: Seeking to provide solutions to initiatives and adaption to changes

(b) Mandate

The State Department's mandate is drawn from the Executive Order No. 1 of 2025 on reorganization of Government with the key function being to coordinate the National Government Legislative

Agenda across all Ministries and State Departments in consultation with, and for transmission to the party/coalition leaders in Parliament.

The functions of the State Department as per Executive Order No. 1 of 2025 are to:

- i. Co-ordinate the identification, prioritization and enactment of policies and legislation necessary to achieve the national development Agenda;
- ii. Provide timely guidance and direction on the appropriate measures to be undertaken to address challenges constraining the realization of the legal framework, necessary to achieve the national government development Agenda;
- iii. Oversight to ensure public participation and the involvement of other stakeholders in the development of policies and legislation by MDAs;
- iv. Monitor and evaluate the progress of policy and legislative initiatives for the timely realization of the government development agenda;
- v. Coordination of parliamentary liaison services across MDAs;
- vi. Facilitate seamless interaction between the Executive and Parliament to ensure effective and harmonious dispatch of Government business in Parliament;
- vii. Collaborate with MDAs and other relevant institutions to build capacity on policy and legislation making processes and parliamentary liaison; and
- viii. Collaborate with Parliament to enhance accountability of MDAs.

The State Department comprises of three (3) Directorates of: Legislative and Parliamentary Affairs; Policy Coordination and Strategy; and General Administration and Support Services.

I. Legislative and Parliamentary Affairs Directorate

The Directorate is headed by a Secretary, Legislative and Parliamentary affairs, CSG 4 and its functions are:

- i. Coordinating MDAs and liaising with Parliament to initiate, monitor and facilitate realization of the National Government Legislative Agenda;
- ii. Providing a framework for the identification and development of priority legislation in line with the National Government Development agenda;
- iii. Coordinating and tracking the legislative development process;
- iv. Facilitating seamless interaction between the Executive and Parliament to ensure effective and harmonious dispatch of Government business in Parliament;

- v. Apprising Parliament on Government affairs and oversee the Executive's response to Parliamentary enquiries;
- vi. Ensuring implementation of commitments given by the Executive to Parliament;
- vii. Coordinating parliamentary liaison services across MDAs;
- viii. Undertaking capacity development for legislative, parliamentary and policy making affairs; and
- ix. In liaison with Legal Advisors to the PCS, providing legal guidance to the Office of the Prime Cabinet Secretary.

The Directorate has two divisions i.e. Legislative and Legal Affairs, and Parliamentary Affairs.

II. Policy Coordination and Strategy Directorate

The Directorate is headed by a Secretary, Policy Coordination and Strategy, CSG 4 and its functions are:

- i. Developing and coordinating the identification, prioritization and formulation of policies necessary to achieve the national Government development agenda;
- ii. Providing timely guidance and direction on the appropriate measures to be undertaken to address the challenges constraining the development and implementation of policies necessary to achieve the national Government Development Agenda;
- iii. Overseeing public participation and the involvement of stakeholders in the formulation of public policies;
- iv. Establishing fora for Government, private sector and other key stakeholders to discuss and share information on socio-economic development trends and recommend appropriate policy interventions;
- v. Researching and analyzing emerging issues of policy concern; and
- vi. Monitoring and evaluating the progress of implementation of the National Government policies.

The Directorate has two divisions i.e.: Policy Coordination and Strategy, and Policy Analysis and Advisory.

III. General Administration and Support Services Directorate

The General Administration and Support Services Directorate facilitates and ensures smooth operations of the State Department. The Department has the following administration and support services: General Administration Division; Human Resource Management & Development; Accounts; Finance; Information and Communication Technology (ICT) Unit; Central Planning & Project Monitoring Department (CPPMD); Supply Chain Management; and Public Communication. The Administrative Services are coordinated by the Secretary Administration. There is an Internal Audit Unit that reports to the Principal Secretary. The functions of the General Administration and Support Services Directorate are:

- i. Ensuring prudent financial management and budgetary control;
- ii. Monitoring and Evaluating projects and programmes;
- iii. Resolving public complaints;
- iv. Performance contracting and reporting of the SDPA activities;
- v. Spearheading implementation of e-government programs, initiatives and coordinate application of ICT;
- vi. Acting as the backbone that serves as the link between various Directorates/Departments/Units;
- vii. Coordinating and overseeing services rendered to the office including cleaning, security, transport and maintenance of offices;
- viii. Ensuring smooth flow of information to enhance work is done professionally and efficiently;
- ix. Ensuring proper management of Human Resource Management and Development plans, strategies and programmes;
- x. Ensuring adherence to the Public Procurement and Asset Disposal Act, 2015 in the procurement and disposal of Assets;
- xi. Managing assets and liabilities; and
- xii. Providing independent assurance on risk management, governance, financial and internal control processes.

(c) Key Management

SDPA's day-to-day management is under the following Key organs:

- Prime Cabinet Secretary
- Principal Secretary/Accounting Officer

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- Secretary, Administration
- Secretary, Policy Coordination and Strategy
- Secretary, Legislative and Parliamentary Affairs
- Head of departments of support services

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June, 2025 and who had direct fiduciary responsibility were:

No	Designation	Name	Date of Appointment
1	Prime Cabinet Secretary and Cabinet Secretary for Foreign and Diaspora Affairs	H.E. Dr. Musalia Mudavadi, EGH	October 2022
2	Principal Secretary – Parliamentary Affairs (Accounting Officer)	CPA, Dr. Aurelia Chepkirui Rono, CBS	December 2022
3	Secretary Administration - Parliamentary Affairs (Alternate AIE Holder)	Ms. Joan Wamboi Wamboe	August 2024
4.	Chief Finance Officer (Alternate AIE Holder)	Ms. Chepng'eno Soi	August 2024

(e) Fiduciary Oversight Arrangements

I. Budget Implementation Committee

The committee was formed in line with Treasury Circular No. 10/2024 that provides the composition of its members as follows:

- | | | |
|-------|------------------------------------|-------------------|
| i. | Chief Finance Officer | - Chairperson |
| ii. | Secretary, Administration | - Alternate Chair |
| iii. | Head of Accounting Uniter | - Secretary |
| iv. | Director, CPPMD | -Member |
| v. | Head, HRM&D | - Member |
| vi. | Head, Supply Chain Management | - Member |
| vii. | Head, Accounts Division | - Member |
| viii. | Internal Audit (Advisory capacity) | - Member |

Functions/Roles

- i. To review and consider the cash flow plans – this shall involve a regular review of the Ministerial cash plan and approval of any changes to the initial cash flow plan to be communicated to the National Treasury;
- ii. To review utilization of cash limits and consider any changes as may be required;
- iii. To review utilization of Donor Funds voted for the MDA;
- iv. To Advise the Accounting Officer on any challenges related to budget implementation;
- v. To review and recommend reallocation of expenditures;
- vi. To review and approve the submission of expenditure returns, non-financial reports, IPPD, Pending Bills and A-I-A returns for the MDAs and recommend actions to be taken;
- vii. To participate in Sector Working Groups, and
- viii. To prepare budgets for the Ministry in consultation with Heads of Departments.

II. Departmental Ministerial Human Resource Management Advisory Committee (MHRMAC)

This committee was formed in line with the Public Service Commission Human Resource Development Policy of June, 2015 that provides for the composition of its membership as follows:

- i. Principal Secretary – Chairperson
- ii. Director Human Resource Management and Development – Secretary
- iii. Seven other members above Job Group ‘Q’ representing technical departments
- iv. An Administrative Officer not below Job Group “R” may be appointed alternate Chairperson to MHRMAC.
- v. The Committee may co-opt such members, in writing, as necessary from time to time with the approval of the Authorized Officer.

Functions/Roles

- i. Confirmation in appointment;
- ii. Training and Development;
- iii. Training Impact Assessment;
- iv. Management of skills inventory;
- v. Establishment and Complement control;
- vi. Payroll management;

- vii. Deployment;
- viii. Promotion of values and Principles of Public Service;
- ix. Recommendation for secondments and unpaid leave;
- x. Recommendation for retirement under 50 years rule;
- xi. Recommendation for retirement on medical grounds;
- xii. Recommendation for re-designation;
- xiii. Recommendation for renewal of contract;
- xiv. Discipline;
- xv. Pension administration

III. Departmental Ministerial Performance Management Committee (MPMC)

This committee was formed as provided for by the Public Service Commission (Performance Management) Regulation 2021 with membership consisting of the following members:

- i. Principal Secretary - Chairperson
- ii. Directors of Technical Departments
- iii. Director of Administration
- iv. Director of Central Planning Department
- v. Director of Human Resource Management and Development – Secretary

Functions/Roles

- i. Undertake quarterly review of implementation of Strategic Plans and Performance Contracts;
- ii. Ensure linkage between Institutional Performance Contract and Performance Appraisal System;
- iii. Ensure that the overall assessment of employee performance is within the context of institutional performance as evaluated through staff Performance Appraisal System;
- iv. Ensure that the performance of all officers is evaluated and feedback on performance is relayed in writing at the end of the year;
- v. Hold quarterly performance review meetings;
- vi. Consider performance reports from various departments within the Ministry and make recommendations for improvement;
- vii. Review cases of appeals on appraisal ratings between supervisors and appraises;
- viii. Make recommendations to the Authorized Officer on the application of Rewards or Sanctions;
- ix. Develop and implement the internal monitoring and evaluation and reporting system; and

- x. Ensure that the integrity and credibility of the overall process of rewards and sanction system is safeguarded and maintained at all times.

IV. Departmental Public Finance Management Standing Committee (PFMSC)

The committee was formed in line with The Public Finance Management (National Government Regulations, 2015 with its composition as follows:

- | | |
|---|-------------------------|
| i. Principal Secretary | - Chairperson |
| ii. Director, Administration | - Alternate Chairperson |
| iii. Head, Accounts Division | - Secretary |
| iv. Secretary, Policy Coordination & Strategy | -Member |
| v. Secretary, Legislative and Parliamentary Affairs | -Member |
| vi. Director, CPPMD | -Member |
| vii. Director, HRM&D | - Member |
| viii. Head, Supply Chain Management | - Member |
| ix. Head, Finance Unit | -Member |

The Functions of the Ministerial Public Finance Management Standing Committee (PFMSC) are as follows:

- i. Ensuring that there is prioritization on resources allocated to the State Department for the smooth implementation of the entities mission, strategy, goals, risk policy plans and objectives;
- ii. Regularly reviewing, monitoring budget implementation and advice on the entities accounts, major capital expenditures and reviewing performance and strategies at least on a quarterly basis;
- iii. Identifying risks and implementation of appropriate measures to manage such risks or anticipated changes impacting on the entity;
- iv. Reviewing on a regular basis the adequacy and integrity of the State Department's internal control, acquisition and divestitures and management information systems including compliance with applicable laws, regulations, rules and guidelines;

- v. Establishing and implementing a system that provides necessary information to the stakeholders including stakeholder communication policy for the entity in line with article 35 of the constitution;
- vi. Monitoring the effectiveness of the corporate governance practices under which the State Department operates and propose revisions as may be required, from time to time;
- vii. Monitoring timely resolution of audit issues;
- viii. Ensuring 100% compliance and achievement of the zero-fault audit status for the state department
- ix. Any other matter referred to it from time to time by the Cabinet Secretary.

(f) Headquarters

State Department for Parliamentary Affairs
Railways Building
Haile Selassie Avenue
P.O. Box 8448 - 00200
City Square
Nairobi, Kenya

(g) Contacts

Telephone: (254) (020)2214482
E-mail: ps.parliamentaryaffairs@primecs.go.ke
Website: <https://parliamentaryaffairs.go.ke>

(h) MDA Bankers

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

(i) Independent Auditors

Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(j) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. Profile of Cabinet Secretary

Cabinet Secretary



H.E. Dr. Musalia Mudavadi, EGH

Prime Cabinet Secretary and Cabinet Secretary for Foreign and Diaspora Affairs of the Republic of Kenya.

The Prime Cabinet Secretary of the Republic of Kenya, H.E. (Dr.) Wycliffe Musalia Mudavadi, is a Kenyan politician and renowned economist. He became one of the youngest Ministers to hold the office of Finance, where he was instrumental in establishing the Kenya Revenue Authority and initiating removal of price controls.

H.E. Musalia Mudavadi has held several significant positions, including serving as the Minister for Supplies and Marketing (1989-1993), Minister for Finance (1993-1997), Minister for Agriculture (1997-1999), and Minister for Transport, Communications, and Information (2000-2002). Additionally, he served as Vice President in 2002, as well as Deputy Prime Minister and Minister for Local Government of the Republic of Kenya (2008-2013).

Until October 2022, he was also the party leader of the Amani National Congress, one of the founding political parties of the Kenya Kwanza alliance.

4. Profiles of Accounting Officer and Key Management

Accounting Officer	
 CPA, Dr. Aurelia Chepkirui Rono, CBS Principal Secretary, State Department for Parliamentary Affairs - Office of the Prime Cabinet Secretary.	CPA, Dr. Aurelia Chepkirui Rono, CBS, is the Principal Secretary, State Department for Parliamentary Affairs. She holds a Doctorate Degree in Business Administration-Finance Option from the University of Kabianga, Master's Degree in Business Administration-Finance Option from Jomo Kenyatta University of Agriculture Technology and Bachelors Degree of Education from Egerton University. Overtime she has trained in Strategic Leadership Development Programme (SLDP), Corporate Governance, Risk Management, Cyber Security, Ethics and Leadership for National Security (NDUC), Climate Change Financing and Fiscal Risk Management (ESAMI). She has served as a Chairperson Budget and Appropriation Committee, Member Rules and Procedure Committee, Education Committee and Labour Committee in Bomet County Assembly (2013-2017). In addition, she has served as a lecturer at Maasai Mara JKUAT Universities and Bomet University College teaching Accounting and Financial Management Units. She is a member of both Institute of Certified Public Accountants of Kenya (ICPAK) and Association of Women Accountants of Kenya (AWAK). She has also served as member of National Elections Board of the United Democratic Alliance Party. Her work experience includes humanitarian service with the Kenya Red Cross at both National and Regional Level as the National Executive Committee Member. She is a mentor, an astute grassroots mobilizer with great passion for community-based development initiatives and agribusiness.



Joan Wamboi Wamboe
 Secretary, Administration

Joan Wamboi Wamboe is the Secretary of Administration at the State Department for Parliamentary Affairs. She has over 30 years of experience in Public Administration having worked in various Government Ministries.

She holds a Master's Degree in Business Administration (MBA) Finance and a Bachelor of Arts Degree (BA) from the University of Nairobi and other professional courses from the Kenya School of Government.



Mr. Zachary Mwangi Chege
 Secretary, Policy Coordination and Strategy

Zachary Mwangi is the Secretary Policy Coordination and Strategy at the State Department for Parliamentary Affairs.

As a seasoned public servant with 34 years of experience, he served as Director General of the Kenya National Bureau of Statistics from 2012 to 2020 and chaired the UN Statistics Commission from 2017 to 2019.

Mr. Zachary is an expert in policy analysis, official statistics, strategic management, budgeting, and project implementation, he has overseen national economic surveys, statistical abstracts, and budget reviews.

He holds a Master of Arts (MA) degree in Economic Policy Management from Makerere University, Uganda and a Bachelor of Arts (BA) degree in Economics from the University of Nairobi.



Biketi Nick Malenya
 Secretary, Legislative and
 Parliamentary Affairs

Nick Biketi Malenya is the Secretary Legislative and Parliamentary Affairs at the State Department of Parliamentary Affairs.

He is an Advocate of the High Court of Kenya with over 12 years' expertise in litigation, policy development, governance and public administration. He has served on the board of the Regional Centre on Groundwater Resources Education, Training and Research in Eastern Africa. As a consultant on East African projects such as Kipeto Wind Energy and KivuWatt, he specialized in government policy, legislative relations, programme implementation, legal capacity building, lobbying and strategic leadership.

Mr. Malenya holds a Bachelor's Degree in Law (LL.B.) from Makerere University, Uganda and is pursuing a Master of Law (LLM) in Environment & Natural Resources Law at the University of Nairobi. He is a member of the Law Society of Kenya.



Bernard Kiptoo Kirui
 Director Human Resource
 Management and Development

Bernard Kiptoo Kirui is the Director Human Resource Management and Development in the State Department of Parliamentary Affairs. He has over 25 years in Human Resource and development having risen through the ranks in the public service to the current position.

He holds a Masters of Business Administration- Strategic Management option (Moi University), Post Graduate Diploma in Human resource management (Moi University) and Bachelor of Education degree (Moi University). He is a full Member of the Institute of Human resource Management in good standing.



CPA, Chepng'eno Soi
 Head of Finance unit

Chepng'eno Soi is the Chief Finance Officer at the State Department for Parliamentary Affairs and has an extensive experience in Public Service having worked for over 15 years across several Government Ministries.

She holds a Master's Degree in Business Administration (executive) from Moi University and a Bachelors Degree of Commerce from Indira Gandhi National Open University. She is a member of the Institute of Certified Public Accountants of Kenya (ICPAK) and a Certified Securities and Investment Analysts (CSIA) finalist.



Lawrence Nganga Mbugua
 Head of Supply Chain
 Management Unit

Lawrence Ng'ang'a Mbugua is the Head of the Supply Chain Management Unit at the State Department for Parliamentary Affairs. He has over 20 years of experience in the Supply Chain Management function, having worked in various government agencies.

Mr. Mbugua holds a Bachelor's Degree in Commerce from the University of Nairobi (UoN), a Diploma in Supplies Management from the Kenya Institute of Management (KIM), and a Foundations Diploma in Purchasing and Supplies Management from the Kenya School of Government (KSG) in Baringo. He is a registered and active member of K.I.S.M.



CPA, Zipporah Njoki Gichungu
Head of Accounts Unit

Zipporah Njoki Gichungu is the Head of Accounting Unit at the State Department for Parliamentary Affairs.

She has an extensive experience in Public Finance Management having worked across several Government Ministries with over 19 years of Public Service; of which 12 years she worked as an Internal Auditor before being appointed as an Accountant.

CPA. Zipporah holds a Masters of Business Administration Degree in Finance from Jomo Kenyatta University of Agriculture and Technology, and holds a Bachelor's Degree in Commerce (B.COM) in Finance from KCA University.

She is a Certified Public Accountant and a member of the Institute of Certified Public Accountants of Kenya (ICPAK); Ms. Zipporah is also Certified Fraud Examiner.

Over the years, CPA. Zipporah has also trained in various Professional, Leadership, Corporate Governance and Managerial courses.

5. Statement by the Prime Cabinet Secretary

The Bottom-Up Economic Transformation Agenda (BETA), the Government of Kenya's flagship economic blueprint (2022–2027), aims at accelerating inclusive growth and development from the grassroots level. It forms the foundation of the Government's National development priorities.

The State Department for Parliamentary Affairs has been instrumental in supporting the Bottom-Up Economic Transformation Agenda (BETA) through coordination of the Government Legislative Agenda (GLA) and as the Steering Committee on the Government Legislative Agenda & Parliamentary Liaison.

During the Financial year, the State Department faced a number of challenges in implementation of its programmes. These include budget constraints and inconsistent engagement with different stakeholders and partners, leading to poor alignment with national priorities & delayed implementation of programmes and policies.

To tackle these challenges, the sub-sector advocates for prioritization of critical activities to maximize available funds, adoption of a Whole-of-Government (WoG) Approach to leverage shared services, promote policy coherence, co-ordinate implementation of programmes and avoid duplication as well as strengthening budget planning processes to align with fiscal realities. The State Department has developed a Stakeholder Engagement Framework to actively engage all stakeholders to ensure inclusivity in policy decision making. In addition, we will also constitute a resource mobilization committee to source resources needed for successful implementation of programmes.

Despite the outlined challenges, the MDA remains committed to fulfilling its mandate. Going forward, a greater emphasis will be placed on performance-driven implementation, accountability, and innovation to ensure the realization of national priorities under the Bottom-Up Economic Transformation Agenda (BETA).



H.E. Hon. Dr Musalia Mudavadi, EGH.
Prime Cabinet Secretary and Cabinet Secretary for Foreign and Diaspora Affairs,
Republic of Kenya.

6. Statement by the Accounting Officer

During the Financial Year 2024/2025, the State Department recorded significant progress in delivering on its mandate, contributing meaningfully to national development priorities.

The State department launched its 2023-2027 strategic plan as a map to our vision. The State Department successfully prepared and submitted the Government Legislative Agenda Implementation Report for the FY 2023/24. This report captured progress on the identification, formulation, and advancement of priority legislative initiatives aligned with Kenya Vision 2030 and the Bottom-Up Economic Transformation Agenda (BETA).

The State Department also undertook a comprehensive review and update of the GLA Schedule. This process was informed by progress reports submitted by various Ministries, Departments, and Agencies (MDAs) as of July 2024. As a result of this review and update exercise, the GLA Schedule expanded from 1,025 legislative initiatives as at 1st July 2024 to 1,164 initiatives by 30th June 2025.

In an effort to enhance coordination, transparency, and efficiency in the implementation of the Government Legislative Agenda (GLA), the State Department prioritized the finalization and roll out of the Bills and Policy modules in the Legislative Agenda Tracking Information System (LATIS).

In Conclusion, despite making notable strides in implementing its mandate and contributing to national development priorities, the State Department still encountered challenges including Inadequate office space, budget constraints and staff immobility due to lack of ownership of Vehicles by the State Department.

Addressing these challenges will be essential to enhance efficiency, improve service delivery, and sustain the momentum in achieving the Department's strategic objectives in the coming years.



.....
CPA, Dr. Aurelia Chepkirui Rono, CBS
Principal Secretary,
State Department for Parliamentary Affairs-
Office of the Prime Cabinet Secretary and Cabinet Secretary for Foreign and Diaspora Affairs

7. Statement of Performance Against Predetermined Objectives for FY2024/25

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

The key strategic objectives as per the State Department for Parliamentary Affairs Strategic Plan for period 2023-2027 are to:

- i. To strengthen policy and legislative frameworks across MDAs
- ii. To promote the effective dispatch of Government business in Parliament
- iii. To promote stakeholders/citizen engagement in policy and legislation making processes
- iv. To enhance operational capacity and efficiency

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Programme performance

Programme	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Parliamentary Liaison and Legislative Affairs	To promote the effective dispatch of Government business in Parliament	Enhanced Parliamentary Liaison services	Parliamentary Liaison services	% Completion of Parliamentary Liaison framework	100	90	10	100	90	10	Stakeholders validated Parliamentary Liaison Framework. Awaiting finalization.
				Parliamentary Liaison Framework Implementation Reports	1	0	1	1	0	1	To be fully rolled out in the next financial year. Various aspects of the Framework already being implemented.
				No. of officers in MDAs capacity built on Parliamentary Liaison	52	0	52	152	100	52	
				No. of status reports on parliamentary resolutions and executive undertakings to Parliament	2	0	2	6	6	0	2 achieved per year

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Programme	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				No. of reports on Government business in Parliament to Cabinet	4	3	1	12	11	1	Reports prepared. 1 missed in the initial year
				No. of Advisory reports prepared	2	2	0	6	6	0	2 per year achieved
	To strengthen policy and legislative frameworks across MDAs	Accelerated achievement of legislation supportive to national development priorities	Legislative Coordination Services	No. of SCGLA & PL (Steering Committee on Government Legislative Agenda & Parliamentary Liaison) meetings held	2	0	2	3	1	2	Committee meetings reschedule to next FY due to unavoidable changes
				No. of reports on implementation of working-committee resolutions prepared	2	2	0	2	2	0	Resolution reports on the GPA cluster prepared
				% Completion on guidelines for development of National Government Legislation	100	100	0	100	100	0	Target achieved.

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Programme	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				No. of officers in MDAs capacity built on GLA (Government Legislative Agenda)	52	52	0	152	152	0	Target Achieved- 152 officers from MDAs sensitized
				% of legislative proposals aligned to GLA	100	100	0	100	100	0	Legislative proposals aligned and GLA schedule updated
				No. of round table forums on GLA held	1	0	1	3	2	1	
				Annual report on the implementation of GLA	1	1	0	3	3	0	Target achieved
				% Completion of Bills module in the Legislative Agenda Tracking Information System	100	90	10	100	90	10	Not completed due to budgetary constraints
Policy Coordination and Strategy	To strengthen policy and legislative frameworks across MDAs	Accelerated achievement of policies supportive to national development	Policy Coordination Services	% Completion of Public Policy Handbook for Kenya	100	100	0	100	100	0	Target achieved
				% of proposed policies reviewed	100	100	0	100	100	0	All received policies FY

State Department for Parliamentary Affairs

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Programme	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		priorities									were reviewed
				No. of MDAs capacity built on the Handbook	52	52	0	152	152	0	Target achieved- 152 officers from MDAs sensitized
				No. of technical officers capacity built on the Handbook	15	15	0	30	40	-10	Target over achieved – additional officers from other directorates
				Public Policy Handbook Implementation Reports	1	1	0	3	2	1	Target achieved from second year
	To promote stakeholders/citizen engagement in policy and legislation making processes	Timely and responsive policy advisories	Policy Advisory Services	No. of reports on analysis of existing policies	1	1	0	3	2	1	Target achieved
				No. of advisory reports	2	2	0	6	5	1	Policy advisory on femicide and youth bulge done
				% completion of Policy module of the LATIS (Legislative Agenda Tracking Information System)	100	90	10	100	90	10	Piloting undertaken

State Department for Parliamentary Affairs
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Programme	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
General Administration, Planning and Support Services	To enhance operational capacity and efficiency	Efficient and effective administrative Services	Administrative Services	Level of implementation (%)	100	100	0	100	100	0	Target achieved
				No. of customer satisfaction surveys undertaken	1	0	1	3	1	2	Target not achieved due to budgetary constraints
		Efficient Planning, monitoring and feedback mechanisms	Planning, Monitoring & Evaluation Services	M&E reports	4	4	0	12	12	0	Quarterly progress reports prepared

8. Governance Statement

a. Governance structure

The State Department for Parliamentary Affairs approved establishment (in-post) comprises of a total of one hundred and twenty-five (125) staff across different job groups. This includes three major divisions namely:

- i. Legislative and Parliamentary Affairs Division
- ii. Policy Analysis, Coordination and Strategy Division
- iii. Administration Division

The approved establishment has twenty-six (26) technical staff under Legislative and Parliamentary Affairs, nineteen (19) technical staff under Policy Analysis, Coordination and Strategy and Fifty (50) staff under Corporate Services (General Administration).

b. The audit committee (Its formation, composition, and activities/meetings).

The chairperson and members of the Ministerial Audit committee were duly appointed, reported and accepted to take up their responsibilities. Their inauguration was held on 28th July, 2025 by the Prime Cabinet Secretary and hence forth the committee is ready to fulfil its constitutional responsibilities.

c. Risk management, compliance, conflict of interest etc.

During the financial year, the State Department appointed the Risk Champions in consultation with the Internal Auditor General. The process of developing the Risk Policy is underway and the State Department is being guided by the Internal Audit office with the hope of concluding and operationalizing the policy soonest possible.

d. Report on recent training and development in governance for those in key leadership

The State department trained sixty-one (61) officers in the financial year 2024/2025 as shown below:

- (i) Eleven (11) Officers trained on Retirement Planning;
- (ii) One (1) officer trained for Senior Leadership Development Program (SLDP);
- (iii) Five (5) officers trained for Senior management Course (SMC);
- (iv) Three (3) officers trained for Customer Care and Public Relations;

(v) Three (3) Officers trained for First Aid, Refresher and Defensive Driving; and

(vi) Thirty-Eight (38) newly Recruited officers were inducted.

Budget constraints did not allow more officers to be trained in that financial year.

e. Compliance with laws and regulations among others.

The State Department implemented its FY 2024/2025 budget in adherence to all applicable laws and regulations. Going forward, we commit to continue operating within the laid down laws and regulations and uphold high standards of ethics in our operations.

9. Management Discussion and Analysis

9.1 A summary of the budget performance.

The following is an overview of the financial performance for the year ended 30th June 2025 as reported in the detailed financial statements together with the commentary and comparative analysis.

Table 1: Actual Performance against Budget for the Year ended 30th June 2025.

Financial Performance	Approved Budget	Actual	Variance	Utilization
	KShs	KShs	KShs	%
Total Receipts	322,919,739	322,911,221	8,518	100%
Total Payments	322,919,739	323,755,475	(835,736)	100%
Deficit for the Year	-	(844,254)		

SDPA achieved 100% utilization of the approved budget. Expenditure during the FY was incurred under the programme/sub-programmes as shown in Table 2 below:

Table 2: Budget Utilization per Programme/Sub-programme

Programme	Sub Programme	Approved Budget	Actual Payments	Variance
759000000	Legislative and Parliamentary Affairs Division	79,442,396	76,533,168	2,909,228
	759010000: Liason and Parliamentary Affairs Division	42,978,977	42,515,315	463,663
	759020000: Legislation and Legal Affairs Division	36,463,419	34,017,854	2,445,565
760000000	Policy Analysis, Coordination & Strategy Division	81,170,114	81,949,392	-779,278
	760010000: Policy Coordination and Strategy Division	51,466,434	51,943,674	-477,240
	760020000: Policy Analysis and Advisory Services Division	29,703,680	30,005,718	-302,038
761000000	Administration Division	162,307,229	165,272,915	-2,965,686
	761050000: Headquarters Administrative Services	162,307,229	165,272,915	-2,965,686
	Grand Total	322,919,739	323,755,475	-835,736

Figure 1: Budget Allocation by programmes for FY 2024/25.

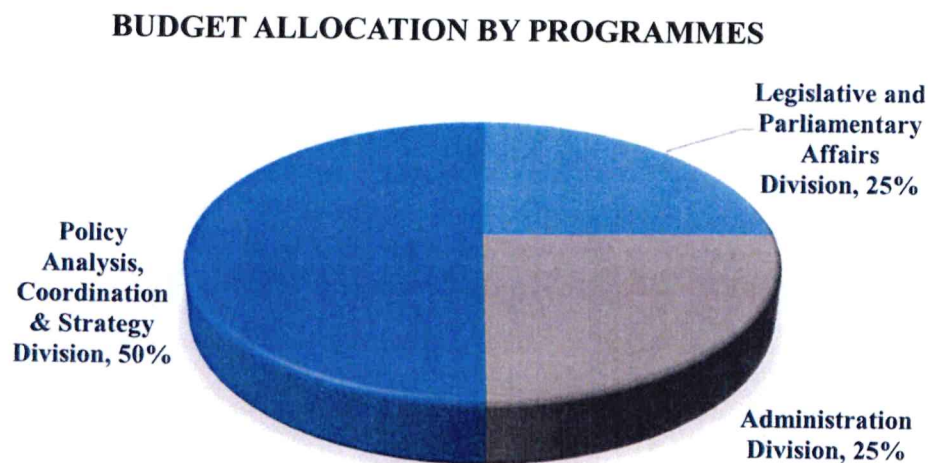
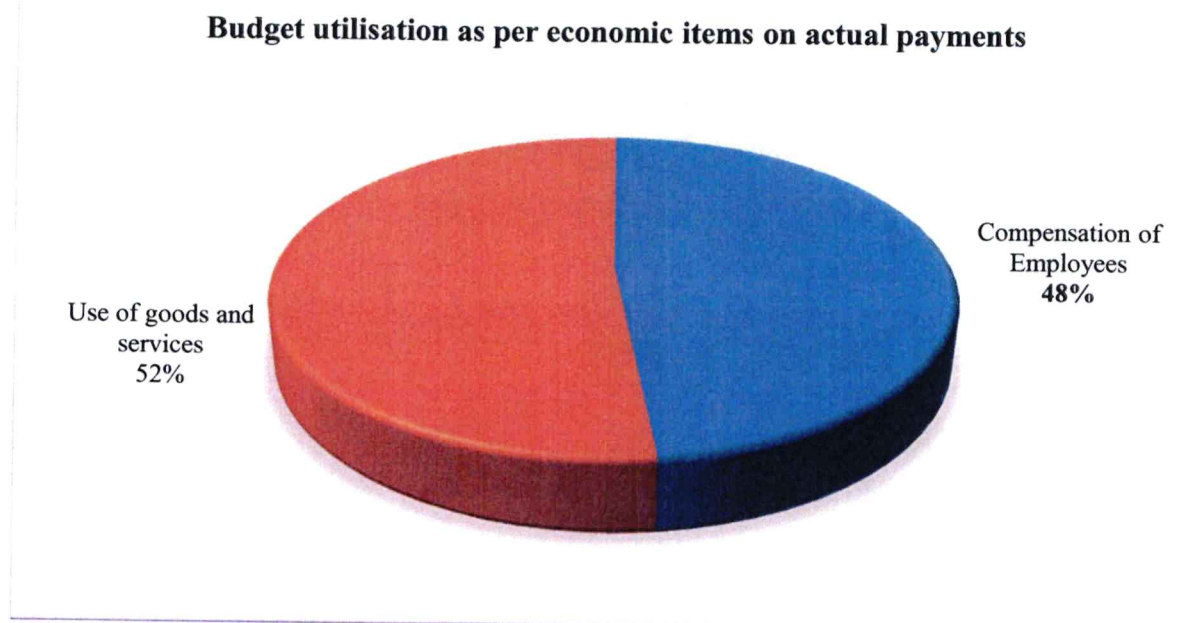


Figure 2: Utilization of Resources in the SDPA by Economic Items for FY 2024/25.



9.2 Key Achievements

The State Department for Parliamentary Affairs implemented three programmes: General Administration Planning and Support Services; Parliamentary Liaison and Legislative Affairs; and Policy Coordination and Strategy. In the last one (1) year, the Department has realized the following key achievements;

- i. Prepared and submitted the Government Legislative Agenda Implementation Report for the FY 2023/24.
- ii. Comprehensive review and update of the GLA Schedule.
- iii. Launched and continued execution of the State Department's Strategic Plan 2023-2027.
- iv. Piloted out the Bills & Policy modules of the Legislative Agenda Tracking Information System (LATIS).
- v. Trained and Sensitized Staff on the Citizen's Service Delivery Charter and Cyber Security, and promotional courses.
- vi. Developed and implemented Annual road safety implementation plan including defensive driving for drivers and motor vehicles maintenance.
- vii. Developed a draft Stakeholder Engagement Framework to be institutionalized across MDAs.

9.3 Emerging issues related to SDPA

- i. Technological advancement in ICT: It presents opportunities to leverage ICT innovations in the conduct of business as well as governance and data security risks. Emphasis on automation, well mapped and prioritized digitization and digitalization of business processes is essential.
- ii. Whole- of Government and Open Government Approaches: Embracing these approaches enhances and fast-tracks the implementation of planned programmes and projects and promote transparency, accountability, inclusivity and participation of the people in the national development agenda;

9.4 Key Risk Management Strategies

Risk	Risk Likelihood	Severity	Overall Risk Level	Mitigation measure/strategy
Inadequate & uncoordinated policy and regulatory frameworks.	Medium	Medium	Medium	- Coordinating existing policies. - Tracking/Monitoring system to manage implementation of policies.
High turnover of skilled and well-trained technical staff.	Medium	Medium	Medium	- Identify and recruit the right talent/ skills - Create healthy work-life balance - Clear career paths/guidelines - Create learning & development programs
Court decisions on legislation	High	High	High	Adequate Public participation/ stakeholders' engagement
Changes in political leadership	Medium	Medium	Medium	Strengthen existing institutional and legal framework
Budgetary cuts /Inadequate budgetary provision for the planned programmes/activities	High	Medium	Medium	- Develop a prioritization criterion - Develop a phased-out approach - Partnering with development partners
Slow uptake of modern technology in service delivery	High	Medium	Medium	- Sensitization/ training, - Invest in research, innovations and adoption of

Risk	Risk Likelihood	Severity	Overall Risk Level	Mitigation measure/strategy
				appropriate technology
Threats associated with Cyber Security	High	High	High	• Complying with regulatory framework for use of ICT services and data. • Improved compliance with ICT regulatory controls. • Develop a classification platform with regulated user rights.

9.5 Implementation challenges

During the implementation period of the programmes, the SDPA encountered the following challenges:

- i. Budgetary cuts/ Inadequate budgetary provision for the planned programmes/activities,
- ii. Lack of sufficient working office space leading to sub-optimum service delivery, and
- iii. Inadequate capacity on policy and law-making processes across MDAs hence the need for regular capacity building in support and collaboration with various specialized agencies in the policy and law making.

9.6 Future Developments

Going into the future, SDPA looks forward to implement our 2023-2027 strategy with focus on programs that encourage involvement of all stakeholders to ensure inclusivity in policy decision making. Some of the programs for consideration include:

- i. Citizen-Centric Policy Co-Design Framework: This is to establish systematic mechanisms for involving citizens, especially youth, in policy development from conception to implementation, addressing demands for inclusive governance.

- ii. AI-Powered Policy Analysis Module in LATIS: Deploy artificial intelligence module in LATIS systems to predict implementation challenges, and recommend evidence-based solutions for better decision-making.
- iii. Open Government Data Initiative: Establish comprehensive data sharing platforms that make government information accessible to citizens, researchers, and civil society, promoting transparency and informed public discourse.

9.7 Recommendations

- i. Engage development partners.
- ii. Adequate budgetary provision.
- iii. Strengthen Inter-agency and inter-ministerial coordination and networking for SDPA mandate delivery.
- iv. Acquire sufficient working space for the staff.

10. Environmental and Sustainability Reporting

a. Sustainability strategy and profile

The SDPA coordinates the creation and use of legislative and policy frameworks that consider the dynamic character of the economy and the requirement that the public and other stakeholders be included in important decisions made by the government. This will guarantee the MDAs continue to implement strategies that are pertinent, adaptable, and offer the best value to the public. To ensure decision-making, coordination of efforts and streamlining of systems by the MDAs, the SDPA applies the Whole-of-Government and Open Government Approach.

b. Environmental performance /climate change/ mitigation of natural disasters

The SDPA ensures that it is responsive to current and projected impacts of Climate Change by coordinating with national environmental policy framework and by working closely with MDAs. During the period under review the State Department has engaged in Climate Change adaptive and mitigation measures by undertaking tree planting across the country. The Department planted 7,000 trees at the Kangaita forest, Kirinyaga County.

c. Employee welfare

Recruitment and staff development in the State Department for Parliamentary Affairs has been undertaken in line with the guidance and in strict adherence to processes prescribed by the Public Service Commission. The newly recruited officers have been inducted.

The Office cascaded its annual performance targets and will implement performance appraisals and the reward system for departments and individual officers as per the existing guidelines by the Public Service Commission. The Office has a functional Human Resource Management Department that ensures that employees' welfare is well catered for as per the existing laws and regulations including the implementation of the Occupational Safety and Health Act of 2007 (OSHA).

d. Operational practices/market practices

The State Department for Parliamentary Affairs utilized AGPO registered firms for FY 2024/25 procurements which were done through request for quotations. It is also worthy to note that the State Department has fulfilled its contractual obligations for the Financial Year 2024/2025.

The State Department will follow best practices and stick to the annual procurement Plans as provided for in budgetary allocations.

e. Community Engagements-

The State Department joined other MDAs in implementing the national tree-planting initiative that targets to plant and nurture tree seedlings at public places, institutions and national forests and conservations across the country, planting 7,000 trees in Kangaita forest, Kirinyaga county.

11. Statement of 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 MDA shall prepare financial statements in respect of that MDA. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the SDPA is responsible for the preparation and presentation of the State Department's financial statements, which give a true and fair view of the state of affairs of SDPA for and as at the end of the financial year 2024/2025 ended on June 30th, 2025. 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 SDPA, (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 SDPA; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the SDPA accepts responsibility for the State Department's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the SDPA's financial statements give a true and fair view of the state of SDPA's transactions during the financial year ended June 30th, 2025, and of the SDPA's financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained for the *SDPA* which have been relied upon in the preparation of the SDPA's financial statements as well as the adequacy of the system of internal controls.

The Accounting Officer in charge of the SDPA confirms that the State Department has complied fully with applicable Government Regulations, and that the SDPA's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the SPDA's financial statements have been prepared

State Department for Parliamentary Affairs
Annual Report and Financial Statements for the year ended June 30, 2025.

in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

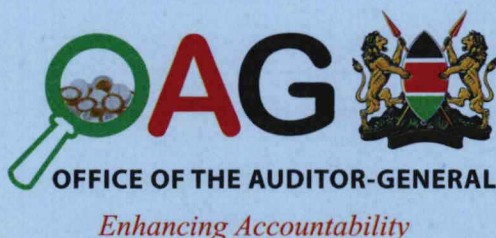
The SDPA's financial statements were approved on 7/8/ 2025 and signed by:

.....
CPA, Dr. Aurelia Chepkirui Rono, CBS
Principal Secretary
State Department for Parliamentary Affairs

.....
CPA Zipporah Njoki Gichungu
Senior Deputy Accountant General
ICPAK Member Number 8067

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on the Financial Statements should be read together with the Report on the Lawfulness and Effectiveness in the Use of Public Resources, and the Report on the Effectiveness of Internal Controls, Risk Management, and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Parliamentary Affairs set out on pages 1 to 33, which comprise the financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net

assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Parliamentary Affairs as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Parliamentary Affairs Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Information

The Management is responsible for the other information set out on page iii to xxxviii which comprise of Key MDA Information and Management, Profile of Cabinet Secretary, Profiles of Accounting Officer and Key Management, the Statement by the Prime Cabinet Secretary, Statement by the Accounting Officer, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Department for Parliamentary Affairs financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for such internal control as the 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, the Management is responsible for assessing the State Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management is aware of the intention to cease operations.

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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the State Department's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

09 October, 2025

13. Statement of Financial Performance for the year ended 30 June, 2025.

	Notes	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from Exchequer	6	322,911,221
Total		322,911,221
Expenses		
Employee costs	7	151,322,543
Use of goods and services	8	166,590,668
Depreciation Expense	9	1,010,267
Total expenses		318,923,478
Net Surplus		3,987,743

The Financial Statements set out on page 1 was signed by:

.....
CPA, Dr. Aurelia Chepkirui Rono, CBS
Principal Secretary

.....
CPA Zipporah Njoki Gichungu
Senior Deputy Accountant General
ICPAK Member Number 8007

14. Statement of Financial Position as at 30 June 2025.

	Notes	FY 2024/2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	10	318,478	1,120,916
Receivables from Exchange Transactions	11	2,173,504	0
Receivables from Non-Exchange Transactions	12	0	44,132
Total Current Assets		2,491,982	1,165,048
Non-Current Assets			
Property, Plant and Equipment	13	11,671,878	5,618,774
Total Non- Current Assets		11,671,878	5,618,774
Total Assets (a)		14,163,860	6,783,822
Liabilities			
Current Liabilities			
Trade and Other Payables	14	0	844,254
Current Provision	15	10,557,754	6,318,889
Total Liabilities (b)		10,557,754	7,163,143
Net Assets (a-b)		3,606,106	(379,321)
Represented by:			
Accumulated Surplus		3,606,106	(379,321)
Net Assets		3,606,106	(379,321)

The financial statements set out on pages 2 to 4 were signed by:


CPA, Dr. Aurelia Chepkirui Rono, CBS
Principal Secretary


CPA Zipporah Njoki Gichungu
Senior Deputy Accountant General
ICPAK Member Number 8007

15. Statement of Changes in Net Assets for the year ended 30 June 2025.

	Accumulated Surplus	Total
Fund balance as at 30th June 2024	1,165,048	1,165,048
Adjustments		
Recognition of Assets	5,618,774	5,618,774
Recognition of Liabilities	(7,163,143)	(7,163,143)
As at July 1, 2024.	(379,321)	(379,321)
Return to Exchequer	(2,316)	(2,316)
Surplus/ deficit for the year	3,987,743	3,987,743
As at June 30, 2025.	3,606,106	3,606,106

Note:

1. The fund balance was adjusted by Kshs. 5,618,774 which was recognition of furniture and fittings as assets which was recognised at Net Book value as per IPSAS 33.
2. The fund balance was also adjusted to recognise liabilities of Kshs. 7,163,143. This comprised of other payables of Kshs. 844,254 and current provision of Gratuity of Kshs. 6,318,889.
3. The negative fund balance as at July 1, 2024 was occasioned by the recognition of the assets and the liabilities.

16. Statement of Cash Flows for the year ended 30 June 2025.

		<i>FY 2024/2025</i>
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from exchequers	6	322,911,221
Total receipts		322,911,221
Payments		
Employee costs	7a	147,039,546
Use of goods and services	8a	169,608,426
Total payments		316,647,972
Net cash flows from/(used in) operating activities	19	6,263,249
Cash flows from investing activities		
Purchase of PPE	13	7,063,371
Net cash flows from/(used in) investing activities		7,063,371
Cash flows from financing activities		
Return to Exchequer		(2,316)
Net cash flows from financing Activities		(2,316)
Net increase/(decrease) in cash & Cash equivalents		(802,438)
Cash and cash equivalents at 1 July, 2024	10	1,120,916
Cash and cash equivalents at 30 June, 2025	10	318,478

State Department for Parliamentary Affairs
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17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

Recurrent

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases	458,283,000	(135,363,261)	322,919,739	322,911,221	8,518	100%
Total Receipts	458,283,000	(135,363,261)	322,919,739	322,911,221	8,518	100%
Payments						
Compensation of employees	236,300,000	(85,215,826)	147,084,174	147,084,174	0	100%
Use of goods and services	186,789,000	(18,016,806)	168,763,676	169,607,930	(835,736)	101%
Acquisition of Assets	35,194,000	(28,130,629)	7,063,371	7,063,371	0	100%
Total Payments	458,283,000	(135,363,261)	322,911,221	323,755,475	(835,736)	100%
Surplus				(844,254)		

- a) The employee costs are fully utilized. This was occasioned by onboarding of technical officers and the supplementary budget in quarter four.
- b) The difference between the original and final budget is as a result of budget adjustments vide the supplementary budget in quarter one and quarter four.

The entity financial statements were approved on 7/8/ 2025 and signed by:


CPA, Dr. Aurelia Chepkirui Rono, CBS
Principal Secretary


CPA Zipporah Njoki Gichungu
Senior Deputy Accountant General
ICPAK M/No 8007

State Department for Parliamentary Affairs
Annual Report and Financial Statements for the year ended June 30, 2025.

Budget Reconciliation to the Statement of Cash Flows

	Description of Particulars	Amount in Kshs
	Actual Deficit Amounts as per the statement of Budget	(844,254)
1	Opening Cash & Cash equivalents	1,120,916
2	Advances	44,132
3	Returns to exchequer	(2,316)
	Closing Cash and Cash Equivalent as per the statement of Cash flows	318,478

- a. We returned Kshs. 2,316 of the opening balances of cash & cash equivalents to the exchequer and used the balance of Kshs. 1,118,600 in our operations.
- b. The advances balance of Kshs. 44,132 was a salary advance. This was fully recovered during the year 2024/2025.
- c. The actual Deficit Amounts as per the statement of Budget of Kshs. 844,254 was occasioned by payables relating to FY 2023/2024. Refer to the Statement of Changes in Net assets; page 3 note 3.

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Budget Execution by Programmes and Sub-Programmes for FY2025

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
759000000	33,453,856	45,988,540	79,442,396	76,533,168	2,909,228
Liaison and Parliamentary Affairs Division1- 759010000	17,695,157	25,283,820	42,978,977	42,515,315	463,663
Legislation and Legal Affairs Division- 759020000	15,758,699	20,704,720	36,463,419	34,017,854	2,445,565
760000000	36,017,374	45,152,740	81,170,114	81,949,392	-779,278
Policy Coordination and Strategy Division- 760010000	28,814,434	22,652,000	51,466,434	51,943,674	-477,240
Policy Analysis and Advisory Services Division- 760020000	7,202,940	22,500,740	29,703,680	30,005,718	-302,038
761000000	70,004,259	92,302,970	162,307,229	165,272,915	-2,965,686
Headquarters Administrative Services- 761050000	70,004,259	92,302,970	162,307,229	165,272,915	-2,965,686
Total	139,475,489	183,444,250	322,919,739	323,755,475	-835,736

18. Notes to the Financial Statements

1. Establishment

SDPA was established under the Executive Order No. 1 of 2025 on Organization of the Government of the Republic of Kenya. The State Department for Parliamentary Affairs is domiciled in Kenya. The SDPA principal activity is to enhance the coordination and oversight of the national development agenda; strengthen the policy and legislative framework across MDAs; increase citizen satisfaction with public service; and advance digitization and digitalization in operations.

2. Statement of Compliance and Basis of Reporting

Statement of compliance

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS). For the purpose of these financial statements, the SDPA has been categorized as a Schedule 1 national government MDA in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. MDAs are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources by MDAs is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015. The SDPA has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the SDPA: Inventories, Property, plant and equipment, Intangible assets and Leases

These financial statements were authorized for issue by the Accounting Officer on 7th August, 2025.

Notes to the financial statements

Reporting period

The reporting period for these financial statements is for the period ended June 30, 2025.

Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an MDA for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

Notes to the Financial Statements (Continued)

The SDPA pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the SDPA is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the SDPA policy objectives and targets.

Where a policy choice gives rise to an obligation that exists independently of the SDPA's future actions, expenses (and other related liabilities) are recognized for that policy.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. SDPA's commitment to climate change action does not constitute a present obligation on the balance sheet.

Physical assets

An asset is a resource presently controlled by the MDA as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

Notes to the Financial Statements (Continued)

ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an MDA. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. Since SDPA is expected to recognize all lease agreements; this will significantly increase all assets and liabilities reported.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. SDPA will need to identify and separately classify any assets intended for disposal as held for sale when disposal criteria are met.
IPSAS 45- Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously

Standard	Effective date and impact:
	excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. This will not impact SDPA since the department does not handle or deal in heritage and infrastructure assets.
IPSAS 46 Measurement	Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value. SDPA will benefit from clearer measurement guidance across all IPSAS standards, reducing inconsistencies in asset and liability valuation.
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an MDA shall apply to report useful information to users

Standard	Effective date and impact:
	of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions. This will not impact SDPA. SDPA has only one stream of revenue, from non-exchange transaction.
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. SDPA does not provide transfers to other entities.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. SDPA does not manage or administer retirement benefits plan for public employees.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements

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Standard	Effective date and impact:
	understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. This will not impact SDPA since the state department is not mandated to handle for and evaluation of mineral resources.

iii) Early adoption of standards

SDPA did not early – adopt any new or amended standards in the financial year.

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

Revenue from non-exchange transactions

Fees, taxes and fines

The SDPA recognizes revenues when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the SDPA and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the SDPA and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

b) Budget information

The original budget for FY 2024/25 was approved by the National Assembly on June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the MDA upon receiving the respective approvals in order to conclude the final budget. Accordingly, the SDPA did not record additional appropriations on the 2024/25 budget. The SDPA's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

Notes to the Financial Statements (Continued)

A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section 17 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the SDPA recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. For purposes of the transition and in accordance to IPSAS 33, SDPA shall recognise PPE at the Net Book Value. Depreciation is calculated from the month of purchase.

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the SDPA. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The SDPA also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability.

Notes to the Financial Statements (Continued)

Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the SDPA will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

e) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The SDPA does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the department's financial statements. A financial instrument is any contract that gives rise to a financial asset of one MDA and a financial liability or equity instrument of another MDA. At initial recognition, the SDPA measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The SDPA classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the SDPA's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless

Notes to the Financial Statements (Continued)

SDPA has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the SDPA classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Impairment

The SDPA assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The SDPA recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

ii. Financial liabilities

Classification

The SDPA classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

f) Provisions

Provisions are recognized when the SDPA has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where SDPA expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Notes to the Financial Statements (Continued)

g) Contingent liabilities

The SDPA does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

h) Contingent assets

The SDPA does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the SDPA in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

i) Changes in accounting policies and estimates

The MDA recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

j) Employee benefits

Retirement benefit plans

The SDPA provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an MDA pays fixed contributions into a separate fund, and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

Notes to the Financial Statements (Continued)

k) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

l) Related parties

The SDPA regards a related party as a person or an MDA with the ability to exert control individually or jointly, or to exercise significant influence over the SDPA, or vice versa. Members of key management are regarded as related parties comprise the heads of the different section.

m) Service concession arrangements

The SDPA analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the SDPA recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the SDPA also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

n) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Notes to the Financial Statements (Continued)

o) Comparative figures

In preparing these financial statements, the SDPA has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an SDPA to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

p) 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, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the SDPA's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The SDPA based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the SDPA. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a)** The condition of the asset based on the assessment of experts employed by the MDA.
- b)** The nature of the asset, its susceptibility and adaptability to changes in technology and processes.

Notes to the Financial Statements (Continued)

- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Notes to the Financial Statements (Continued)

6. Transfers from Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended 30 June, 2025
	Kshs	Kshs	Kshs
Recurrent	322,911,221	0	322,911,221
Total	322,911,221	0	322,911,221

7. Employee Costs

Description	FY 2024/25
	Kshs
Basic salaries of permanent employees	143,488,928
Basic wages of temporary employees	672,669
Employer contributions to compulsory national social security schemes	2,922,081
Gratuity	4,238,865
Employee costs	151,322,543

7 (a) Employee Costs

Description	FY 2024/25
	Kshs
Employee Cost	151,322,543
Gratuity	(4,238,865)
Salary Advance	(44,132)
Employee Costs	147,039,546

The employee costs in 7(a) which excludes accrued gratuity is the figure used in cash flow statement.

Notes to the Financial Statements (Continued)

8. Use of Goods and Services

Description	FY 2024/25
	Kshs
Communication, supplies and services	7,559,246
Domestic travel and subsistence	54,726,797
Printing, advertising, and information supplies & services	5,496,128
Training expenses	15,895,630
Hospitality supplies and services	35,680,375
Specialized materials and services	1,745,060
Office and general supplies and services	15,476,378
Fuel Oil and Lubricants	4,999,678
Routine maintenance – vehicles and other transport equipment	4,006,885
Routine maintenance – other assets	15,342,647
Other operating expenses	5,661,844
Total	166,590,668

8(a) Use of Goods and Services

Description	FY 2024/25
	Kshs
Use of Goods and Services	166,590,668
Prepayment on fuel	2,173,504
Other Payables	844,254
Total	169,608,426

The use of goods in 8(a) (includes payables in Note 14 settled during the year) is the figure used in cash flow statement.

9. Depreciation Expense

Description	FY 2024/25
	Kshs
Property, plant and equipment	1,010,267
Total	1,010,267

Notes to the Financial Statements (Continued)

10. Cash and Cash Equivalents

Description	FY 2024/25	Opening statement 1st July 2024
	Kshs	Kshs
Recurrent Account	237	2,316
Others-Cash in Hand	318,241	1,118,600
Total	318,478	1,120,916

10 (a) Detailed Analysis of the Cash and Cash Equivalents

		FY 2024/25	Opening statement 1st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Account			
CBK001	1000733567	237	2,316
Others			
Cash on Hand		318,241	1,118,600
Grand Total		318,478	1,120,916

11. Receivables from Exchange Transactions

Description	FY 2024/25	Opening statement 1st July 2024
	Kshs	Kshs
Prepayment on Fuel (Exchange Transactions)	2,173,504	0
Total receivables from exchange transactions	2,173,504	0

12. Receivables from Non-Exchange Transactions

Description	FY 2024/25	Opening statement 1st July 2024
	Kshs	Kshs
Other debtors (non-exchange transactions)	0	44,132
Total receivables from non- exchange transactions	0	44,132

Notes to the Financial Statements (Continued)

13. Property, Plant and Equipment

	Furniture and fittings	Computers & ICT Equipment	Total
Depreciation Rate	12.5%	33.3%	
Cost	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	5,618,774	0	5,618,774
Additions	6,344,271	719,100	7,063,371
Disposals	0	0	0
Transfer/Adjustments	0	0	0
As At 30th Jun 2025	11,963,045	719,100	12,682,145
Depreciation And Impairment			
Depreciation	(919,833)	(90,434)	(1,010,267)
Disposals	0	0	0
Impairment	0	0	0
Transfer/Adjustment	0	0	0
As At 30th Jun 2025	(919,833)	(90,434)	(1,010,267)
Net Book Values			
Opening Bal as at 1 st July 2024	5,618,774	0	5,618,774
Closing As At 30th June 2025	11,043,212	628,666	11,671,878

14. Trade and Other Payables

Description	FY 2024/25	Opening statement 1st July 2024
	Kshs	Kshs
Other payables	0	844,254
Total trade and other payables	0	844,254

Notes to the Financial Statements (Continued)

15. Provisions

Description	Gratuity Provision	Total
	Kshs	Kshs
Opening Bal 1 st July, 2024	6,318,889	6,318,889
Additional provisions	4,238,865	4,238,865
Provision utilised	0	0
Change due to discount and time value for money	0	0
Total provisions year end	10,557,754	10,557,754
Current Provisions	10,557,754	10,557,754
Non-current Provisions	0	0

16. Cash Generated from Operations

Description	FY 2024/25
	Kshs
Surplus for the year before tax	3,987,743
Adjusted for:	
Depreciation	1,010,267
Working capital adjustments	
Decrease in receivables from Non- Exchange Transactions	44,132
Decrease in payables	(844,254)
Increase in Provision	4,238,865
Increase in receivables from Exchange transaction	(2,173,504)
Net cash flow from operating activities	6,263,249

17. Financial Risk Management

The SDPA's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The SDPA's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The SDPA does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

Notes to the Financial Statements (Continued)

The MDA's financial risk management objectives and policies are detailed below:

i) Credit risk

The SDPA has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the management.

The carrying amount of financial assets recorded in the financial statements representing the SDPA's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at July 2024				
Receivables from exchange transactions	2,173,504	2,173,504	0	0
Receivables from non-exchange transactions	0	0	0	0
Bank balances	237	237	0	0
Cash Balances	318,241	318,241	0	0
Total	2,491,982	2,491,982	0	0

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the SDPA's management, who have built an appropriate liquidity risk management framework for the management of the SDPA's short, medium and long-term funding and liquidity management requirements. The SDPA manages liquidity risk through continuous monitoring of forecasts and actual cash flows. SDPA has cash flows payable under non-derivative financial liabilities by their remaining contractual maturities at the reporting date

Notes to the Financial Statements (Continued)

	Less than 1 month	Between 1- 3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Trade payables	0	0	0	0
Current portion of borrowings	0	0	0	0
Provisions	0	0	10,557,754	10,557,754
Deferred income	0	0	0	0
Employee benefit obligation	0	0	0	0
Total	0	0	10,557,754	10,557,754

iii) Market risk

The SDPA has put in place an internal audit function to assist it in assessing the risk faced by the SDPA on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the SDPA's income or the value of its holding of financial instruments.

The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The SDPA's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the SDPA's exposure to market risks or the manner in which it manages and measures the risk.

iv) Foreign currency risk

The SDPA has no transactional currency exposures. There was no purchases of goods and services in currencies other than the local currency.

Notes to the Financial Statements (Continued)

v) **Interest rate risk**

Interest rate risk is the risk that the MDA's financial condition may be adversely affected as a result of changes in interest rate levels. The SDPA's interest rate risk arises from bank deposits. This exposes the SDPA to cash flow interest rate risk. Since SDPA operates a recurrent account, there was no interest rate risk as a result from holding deposit.

vi) **Capital Risk Management**

The objective of the SDPA's capital risk management is to safeguard the SDPA's ability to continue as a going concern. The SDPA capital structure comprises of the following funds:

Description	FY 2024/25
	Kshs
Retained Earnings	318,478
Total Funds	318,478
Total Borrowings	0
Less: Cash and Bank Balances	(318,478)
Net Debt/ (Excess Cash and Cash Equivalents)	0
Gearing	0%

18. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the SDPA include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the SDPA, holding 100% of the SDPA's equity interest. The Government of Kenya has provided full guarantees to the SDPA, both domestic and external.

Other related parties include:

- i) The Parent Ministry
- ii) Key management.

Notes to the Financial Statements (Continued)

19. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

20. Ultimate and Holding MDA

The MDA ultimate parent is the Government of Kenya.

21. Currency

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

19. Appendixes

List of Appendixes

- a. Appendix I: Implementation Status of Auditor-General's Recommendations
- b. Appendix II: Transfers from Other Government Entities
- c. Appendix III: Fixed Asset Register
- d. Appendix IV: Reporting of Climate Relevant Expenditures
- e. Appendix V: Disaster Expenditure Reporting Template
- f. Appendix VI: Reports Generated from IFMIS
 - Statement of Financial Position
 - Trial Balance
 - Vote Book
- g. Appendix VII: Board of Survey Report
- h. Appendix VIII: Bank Reconciliation Statement
- i. Appendix IX: Certificate of Balances
- j. Appendix X: Exchequer Releases
- k. Appendix XI: SDPA Staff Establishment

State Department for Parliamentary Affairs
Annual Reports and Financial Statements for the year ended June 30, 2025.

a. Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Non- compliance with the Law on Ethnic Diversity	The State Department is not the Scheme Administrator for schemes of support services as staff in these cadres are deployed to the State Department externally. Management shared the audit observation with the relevant Government Agency to ensure corrective measures were taken.	Resolved	
2.	Non- compliance with one- third (1/3) Basic salary rule	The above was occasioned by introduction of statutory deductions namely; Housing levy and NSSF. Management has since identified the affected officers and remedial action has been taken in the payroll.	Resolved	
3.	Non- establishment of an Audit Committee	The process has since been completed and the audit committee was inaugurated into office on 28 th July, 2025 by the Prime Cabinet Secretary.	Resolved	

.....
CPA, Dr. Aurelia Chepkirui Rono, CBS
Principal Secretary,
State Department for Parliamentary Affairs-
Office of the Prime Cabinet Secretary and Cabinet Secretary for Foreign and Diaspora Affairs

b. Appendix II: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
						Deferred Income	Receivables	Others - must be specific	
N/A									

c. Appendix III: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land	0	0	0	0	0
Buildings and structures	0	0	0	0	0
Transport equipment	0	0	0	0	0
Office equipment, furniture and fittings	5,618,774	6,344,271	0	0	11,963,045
ICT Equipment	0	719,100	0	0	719,100
Machinery and Equipment	0	0	0	0	0
Biological assets	0	0	0	0	0
Infrastructure Assets- Roads, Rails	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0
Intangible assets	0	0	0	0	0
Work in Progress	0	0	0	0	0
Total	5,618,774	7,063,371	0	0	12,682,145

d. Appendix IV: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
N/A									

e. Appendix V: Disaster Expenditure Reporting Template

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
N/A						

State Department for Parliamentary Affairs
Annual Reports and Financial Statements for the year ended June 30, 2025.

f. Appendix VI: Reports Generated from IFMIS

- Statement of Financial Position



Statement of Financial Position

Entity: 1014-State Department for Parliamentary Affairs

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	237.10	2,316.15
Cash Balances	22B	318,241.00	1,118,600.00
Total Cash And Cash Equivalents		318,478.10	1,120,916.15
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	44,132.00
TOTAL FINANCIAL ASSETS		318,478.10	1,165,048.15
Financial Liabilities			
Accounts Payables - Deposits	24	0.00	0.00
NET FINANCIAL ASSETS		318,478.10	1,165,048.15
REPRESENTED BY			
Fund Balance b/fwd	25	1,165,048.15	0.00
Prior Year Adjustment	26	(2,316.15)	0.00
Surplus/Deficit for the Year		(844,253.90)	1,165,048.15
NET FINANCIAL POSITION		318,478.10	1,165,048.15

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

Prepared By:

DANIEL SINA

Date:

04/07/2025

Reviewed By:

FRANCIS M. MUA

Date:

04.07.2025

Approved By:

ZIPPORAH NGOKI OCHUKWU

Date:

04.07.2025

State Department for Parliamentary Affairs
Annual Reports and Financial Statements for the year ended June 30, 2025.

- Trial Balance



Trial Balance Comparison Report	
Entity: 1014-State Department for Parliamentary Affairs	
Current Period: JUL-24 To JUN-25	
Compare With: JUL-23 To ADJ2-24	

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	97,210,664.15	0.00	64,437,682.30	0.00
2110100 Basic Salaries - Permanent Employees	97,210,664.15	0.00	64,437,682.30	0.00
2110301 House Allowance	37,017,704.15	0.00	24,190,527.40	0.00
2110312 Responsibility Allowance	758,064.00	0.00	261,866.00	0.00
2110313 Entertainment Allowance	2,020,885.50	0.00	2,606,059.70	0.00
2110314 Transport Allowance	12,540,911.00	0.00	5,103,471.25	0.00
2110315 Extraneous Allowance	1,656,705.70	0.00	1,460,702.40	0.00
2110317 Domestic Servant Allowance	431,264.50	0.00	513,290.30	0.00
2110318 Non Practising Allowance	3,454,064.00	0.00	0.00	0.00
2110320 Leave Allowance	1,051,400.00	0.00	298,032.20	0.00
2110300 Personal Allowances paid as part of Salary	58,933,602.85	0.00	34,433,948.25	0.00
2110000 Wages and Salary Contributions	168,144,787.00	0.00	88,871,851.66	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	5,738,991.00	0.00	6,139,497.00	0.00
2210202 Internet Connections	1,679,000.00	0.00	2,548,460.00	0.00
2210203 Courier & Postal Services	139,256.40	0.00	585,871.00	0.00
2210200 Communication, Supplies and Services	7,558,246.40	0.00	9,273,828.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	15,389,961.50	0.00	21,200,371.00	0.00
2210302 Accommodation - Domestic Travel	16,387,320.00	0.00	30,333,590.00	0.00
2210303 Daily Subsistence Allowance	21,793,750.00	0.00	26,563,401.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	58,571,081.50	0.00	78,097,362.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	0.00	0.00	6,327,093.20	0.00
2210402 Accommodation	0.00	0.00	2,049,183.00	0.00
2210403 Daily Subsistence Allowance	0.00	0.00	7,660,276.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	0.00	0.00	16,036,552.20	0.00
2210502 Publishing & Printing Services	2,248,583.00	0.00	3,972,592.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,997,680.80	0.00	2,230,292.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	748,865.00	0.00	1,150,000.00	0.00
2210505 Trade Shows and Exhibitions	499,999.00	0.00	900,000.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	5,496,127.80	0.00	8,292,884.00	0.00
2210701 Travel Allowance	7,919,200.00	0.00	12,990,191.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	1,200,000.00	0.00	2,590,596.00	0.00
2210704 Hire of Training Facilities and Equipment	1,236,430.30	0.00	3,333,361.20	0.00
2210705 Book Allowance	800,000.00	0.00	1,496,550.00	0.00
2210707 Project Allowance	400,000.00	0.00	993,896.00	0.00
2210710 Accommodation Allowance	800,000.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	3,540,000.00	0.00	5,624,422.00	0.00
2210700 Training Expenses	15,895,630.30	0.00	27,028,018.20	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	15,556,524.20	0.00	10,390,406.75	0.00
2210802 Boards, Committees, Conferences and Seminars	20,123,850.50	0.00	18,432,206.00	0.00
2210800 Hospitality Supplies and Servi	35,880,374.70	0.00	28,822,612.75	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	189,633.00	0.00	534,314.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,555,427.00	0.00	1,339,700.00	0.00
2211000 Specialised Materials and Supp	1,745,060.00	0.00	1,674,014.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	9,566,517.00	0.00	12,974,838.00	0.00
2211102 Supplies and Accessories for	4,175,321.00	0.00	2,585,408.10	0.00

State Department for Parliamentary Affairs
Annual Reports and Financial Statements for the year ended June 30, 2025.

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Computers and Printers				
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,732,540.00	0.00	810,731.95	0.00
2211100 Office and General Supplies and Services	15,476,376.00	0.00	15,150,976.05	0.00
2211201 Refined Fuels and Lubricants for Transport	7,173,182.00	0.00	7,300,000.00	0.00
2211200 Fuel Oil and Lubricants	7,173,182.00	0.00	7,300,000.00	0.00
2211305 Contracted Guards and Cleaning Services	0.00	0.00	648,216.05	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000.00	0.00	956,800.00	0.00
2211310 Contracted Professional Services	0.00	0.00	750,636.00	0.00
2211311 Contracted Technical Services	36,520.00	0.00	68,696.00	0.00
2211335 Monitoring and Evaluation Expenses	0.00	0.00	26,356,000.00	0.00
2211300 Other Operating Expenses	236,520.00	0.00	28,624,355.05	0.00
2210000 Goods and Services	144,838,670.00	0.00	221,001,402.50	0.00
2220101 Maintenance Expenses - Motor Vehicles	4,096,804.70	0.00	5,601,410.65	0.00
2220100 Routine Maintenance - Vehicles	4,096,804.70	0.00	5,601,410.65	0.00
2220202 Maintenance of Office Furniture and Equipment	50,000.00	0.00	1,446,096.80	0.00
2220205 Maintenance of Buildings and Stations - Non-Residential	7,493,606.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	9,412,530.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	3,366,419.00	0.00	2,096,336.45	0.00
2220200 Routine Maintenance - Other Assets	15,342,647.00	0.00	3,545,435.25	0.00
2220000 Routine Maintenance	18,348,651.70	0.00	8,148,346.00	0.00
3111001 Purchase of Office Furniture and Fittings	1,963,368.00	0.00	4,932,585.25	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	13,502,962.90	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	5,807,367.56	0.00
3111000 Purchase of Office Furniture and General Equipment	1,963,368.00	0.00	34,292,916.70	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,441,216.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	3,450,073.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	1,441,216.00	0.00	3,450,073.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	3,367,596.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	3,367,596.00	0.00
3110000 Acquisition of Fixed Capital Assets	1,424,606.00	0.00	21,180,682.70	0.00
6530101 Ministry HQ Recurrent Bank A/C	237.10	0.00	2,316.15	0.00
6530100 Recurrent Bank Accounts	237.10	0.00	2,316.15	0.00
6530000 Recurrent Bank Accounts	237.10	0.00	2,316.15	0.00
6560101 Cash	318,241.00	0.00	1,116,600.00	0.00
6560102 Cash at Hand - imprest	0.00	0.00	0.00	0.00
6560104 Cash in Transit	0.00	0.00	0.00	0.00
6560100 Cash in Hand	318,241.00	0.00	1,116,600.00	0.00
6560000 Cash in Hand	318,241.00	0.00	1,116,600.00	0.00
6710103 Salary advance	0.00	0.00	44,132.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	44,132.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	44,132.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/O Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00

State Department for Parliamentary Affairs

Annual Reports and Financial Statements for the year ended June 30, 2025.

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320111 WOPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.00	0.00	0.00
7320189 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320208 Public Procurement Capacity Building Levy	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7390000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/c	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	684,336,939.90	0.00	361,425,718.60
9910209 Remittances to Exchequer	2,316.15	0.00	0.00	0.00
Miscellaneous Revenue				
9910200 Exchequer Provisions	2,316.15	684,336,939.90	0.00	361,425,718.60
9910000 Provisions	2,316.15	684,336,939.90	0.00	361,425,718.60
9999999 Consolidated Fund	360,260,670.45	0.00	0.00	0.00
9999900	360,260,670.45	0.00	0.00	0.00
9990000 Opening Balance Reserves	360,260,670.45	0.00	0.00	0.00
Total	684,336,939.90	684,336,939.90	361,425,718.60	361,425,718.60

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

Prepared By: DANIEL SIWA SA

Date: 04/07/2025

Reviewed By: TERENCE M. NIMBA

Date: 04.07.2025

Approved By: ZIPPORAH NJOKI GICHURU

Date: 04.07.2025

State Department for Parliamentary Affairs

Annual Reports and Financial Statements for the year ended June 30, 2025.

- Vote Book

VOTE R1014 STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS											
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
0001			Liaison and Parliamentary Affairs Division								
	01		Headquarters								
		2110101-00001001-0750010000-00000001	Basic Salaries - Civil Service	8,692,160	0	-2,248,043	6,744,117	6,728,621	0	6,728,621	15,496
		2110301-00001001-0750010000-00000001	House Allowance	3,636,480	0	-900,120	2,727,360	2,727,360	0	2,727,360	0
		2110314-00001001-0750010000-00000001	Transport Allowance	3,000,000	0	-900,000	2,100,000	1,733,954	0	1,733,954	368,046
		2110318-00001001-0750010000-00000001	Non Practising Allowance	3,400,000	0	-2,300,000	1,100,000	978,580	0	978,580	121,420
		2110319-00001001-0750010000-00000001	Leave Allowance	200,000	0	0	200,000	200,000	0	200,000	0
		2210201-00001001-0750010000-00000001	Telephone, Telex, Facsimile and Mobile Phone Services	1,700,000	0	-340,000	1,360,000	1,360,000	0	1,360,000	0
		2210202-00001001-0750010000-00000001	Internet Connections	600,000	0	-120,000	480,000	480,000	0	480,000	0
		2210203-00001001-0750010000-00000001	Courier & Postal Services	75,000	0	-15,000	60,000	59,997	0	59,997	3
		2210301-00001001-0750010000-00000001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,245,000	0	-1,042,500	3,202,500	3,202,498	0	3,202,498	2
		2210302-00001001-0750010000-00000001	Accommodation - Domestic Travel	4,960,000	0	-1,285,000	3,675,000	3,695,000	0	3,695,000	0
		2210303-00001001-0750010000-00000001	Daily Subsistence Allowance	4,450,000	0	-445,000	4,005,000	4,005,000	0	4,005,000	0
		2210502-00001001-0750010000-00000001	Publishing & Printing Services	800,000	0	0	800,000	800,000	0	800,000	0
		2210503-00001001-0750010000-00000001	Subscriptions to Newspapers, Magazines and Periodicals	200,000	0	0	200,000	200,000	0	200,000	0
		2210701-00001001-0750010000-00000001	Travel Allowance	700,000	0	-140,000	560,000	560,000	0	560,000	0
		2210702-00001001-0750010000-00000001	Remuneration of Instructors and Contract Based Training Services	500,000	0	-100,000	400,000	400,000	0	400,000	0
		2210704-00001001-0750010000-00000001	Hire of Training Facilities and Equipment	500,000	0	-100,000	400,000	437,150	0	437,150	-37,150
		2210705-00001001-0750010000-00000001	Book Allowance	500,000	0	-100,000	400,000	400,000	0	400,000	0
		2210707-00001001-0750010000-00000001	Project Allowance	500,000	0	-100,000	400,000	400,000	0	400,000	0
		2210711-00001001-0750010000-00000001	Tuition Fees Allowance	900,000	0	-180,000	720,000	720,000	0	720,000	0
		2210801-00001001-0750010000-00000001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,750,000	0	-825,000	2,925,000	2,924,990	0	2,924,990	10
		2210902-00001001-0750010000-00000001	Boards, Committees, Conferences and Seminars	5,000,000	0	-1,420,000	3,580,000	3,579,992	0	3,579,992	8
		2211101-00001001-0750010000-00000001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,000,000	0	0	1,000,000	999,992	0	999,992	8
		2211102-00001001-0750010000-00000001	Supplies and Accessories for Computers and Printers	1,400,000	0	0	1,400,000	1,399,998	0	1,399,998	2
		2211201-00001001-0750010000-00000001	Refined Fuels and Lubricants for Transport	1,000,000	0	0	1,000,000	999,959	0	999,959	941
		2211306-00001001-0750010000-00000001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	0	-100,000	0	0	0	0	0
		2220101-00001001-0750010000-00000001	Maintenance Expenses - Motor Vehicles	1,050,000	0	0	1,050,000	1,057,068	0	1,057,068	-7,068
		2220209-00001001-0750010000-00000001	Minor Alterations to Buildings and Civil Works	2,870,000	0	0	2,870,000	2,868,049	0	2,868,049	3,951
		3110701-00001001-0750010000-00000001	Purchase of Motor Vehicles	7,500,000	0	-7,500,000	0	0	0	0	0
		3111001-00001001-0750010000-00000001	Purchase of Office Furniture and Fixings	1,000,000	0	-1,000,000	0	0	0	0	0
		3111002-00001001-0750010000-00000001	Purchase of Computers, Printers and other IT Equipment	820,000	0	-820,000	0	0	0	0	0
		3111009-00001001-0750010000-00000001	Purchase of other Office Equipment	1,389,000	0	-1,389,000	0	0	0	0	0
		3111401-00001001-0750010000-00000001	Pre-feasibility, Feasibility and Appraisal Studies	2,110,000	0	-2,110,000	0	0	0	0	0
			GROSS EXPENDITURE	68,237,640	0	-25,258,663	42,978,977	42,515,314	0	42,515,314	463,662
			Net Expenditure Sub Head 000101	68,237,640	0	-25,258,663	42,978,977	42,515,314	0	42,515,314	463,662
			Net Expenditure Head 000100	68,237,640	0	-25,258,663	42,978,977	42,515,314	0	42,515,314	463,662
0002			Legislation and Legal Affairs Division								
	01		Headquarters								
		2110101-00001001-0750020000-00000001	Basic Salaries - Civil Service	13,168,830	0	-4,144,771	9,024,059	9,024,059	0	9,024,059	-0

State Department for Parliamentary Affairs

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VOTE R1014 STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS											
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE.PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
		2110301-00001001-0759029999-00000001	House Allowance	5,844,800	0	-2,700,000	2,944,800	2,944,800	0	2,944,800	0
		2110313-00001001-0759029999-00000001	Entertainment Allowance	803,400	0	0	803,400	130,000	0	130,000	673,400
		2110314-00001001-0759029999-00000001	Transport Allowance	3,844,800	0	-2,200,000	1,644,800	123,440	0	123,440	1,521,360
		2110315-00001001-0759029999-00000001	Extrenuous Allowance	1,100,000	0	-980,000	120,000	120,000	0	120,000	0
		2110317-00001001-0759029999-00000001	Domestic Servant Allowance	192,810	0	0	192,810	109,200	0	109,200	83,610
		2110318-00001001-0759029999-00000001	Non Practising Allowance	5,100,000	0	-3,200,000	1,900,000	1,848,484	0	1,848,484	54,516
		2110320-00001001-0759029999-00000001	Leave Allowance	120,000	0	0	120,000	85,400	0	85,400	34,600
		2210201-00001001-0759029999-00000001	Telephone, Telex, Facsimile and Mobile Phone Services	850,000	0	-170,000	680,000	680,000	0	680,000	0
		2210301-00001001-0759029999-00000001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,250,000	0	395,000	1,645,000	1,644,993	0	1,644,993	7
		2210302-00001001-0759029999-00000001	Accommodation - Domestic Travel	1,300,000	0	559,000	1,859,000	1,850,000	0	1,850,000	0
		2210303-00001001-0759029999-00000001	Daily Subsistence Allowance	2,150,000	0	1,125,000	3,275,000	3,275,000	0	3,275,000	0
		2210302-00001001-0759029999-00000001	Publishing & Printing Services	500,000	0	0	500,000	500,000	0	500,000	0
		2210503-00001001-0759029999-00000001	Subscriptions to Newspapers, Magazines and Periodicals	350,000	0	0	350,000	350,000	0	350,000	0
		2210701-00001001-0759029999-00000001	Travel Allowance	1,100,000	0	-220,000	880,000	880,000	0	880,000	0
		2210710-00001001-0759029999-00000001	Accommodation Allowance	1,000,000	0	-200,000	800,000	800,000	0	800,000	0
		2210711-00001001-0759029999-00000001	Tuition Fees Allowance	425,000	0	-85,000	340,000	340,000	0	340,000	0
		2210801-00001001-0759029999-00000001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,592,500	0	-166,250	2,426,250	2,426,250	0	2,426,250	0
		2210802-00001001-0759029999-00000001	Boards, Committees, Conferences and Seminars	4,050,000	0	-785,000	3,265,000	3,265,000	0	3,265,000	0
		2211101-00001001-0759029999-00000001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,052,500	0	0	1,052,500	1,052,497	0	1,052,497	3
		2211201-00001001-0759029999-00000001	Refined Fuels and Lubricants for Transport	750,000	0	0	750,000	672,314	0	672,314	77,686
		2220101-00001001-0759029999-00000001	Maintenance Expenses - Motor Vehicles	500,000	0	0	500,000	499,999	0	499,999	1
		2220210-00001001-0759029999-00000001	Maintenance of Computers, Software, and Networks	1,400,000	0	0	1,400,000	1,399,419	0	1,399,419	581
		3111001-00001001-0759029999-00000001	Purchase of Office Furniture and Fittings	1,000,000	0	-1,000,000	0	0	0	0	0
		3111002-00001001-0759029999-00000001	Purchase of Computers, Printers and other IT Equipment	550,000	0	-550,000	0	0	0	0	0
			GROSS EXPENDITURE	50,794,440	0	-14,331,021	36,463,419	34,017,854	0	34,017,854	2,445,565
			Net Expenditure Sub Head 000201	50,794,440	0	-14,331,021	36,463,419	34,017,854	0	34,017,854	2,445,565
			Net Expenditure Head 000200	50,794,440	0	-14,331,021	36,463,419	34,017,854	0	34,017,854	2,445,565
0004			Policy Coordination and Strategy Division								
	01		Headquarters								
		2110101-00001001-0760019999-00000001	Basic Salaries - Civil Service	13,755,380	0	-3,307,188	10,448,194	13,856,380	0	13,856,380	-3,207,188
		2110301-00001001-0759029999-00000001	House Allowance	5,844,800	0	-22,880	5,821,920	5,118,561	0	5,118,561	503,359
		2110313-00001001-0760019999-00000001	Entertainment Allowance	610,000	0	0	610,000	130,000	0	130,000	480,000
		2110314-00001001-0760019999-00000001	Transport Allowance	4,500,000	0	-1,200,000	3,300,000	2,238,914	0	2,238,914	1,061,086
		2110315-00001001-0760019999-00000001	Extrenuous Allowance	1,100,000	0	-400,000	700,000	300,000	0	300,000	400,000
		2110317-00001001-0760019999-00000001	Domestic Servant Allowance	192,820	0	0	192,820	78,000	0	78,000	114,820
		2110318-00001001-0760019999-00000001	Non Practising Allowance	1,100,000	0	-400,000	700,000	830,000	0	830,000	70,000
		2110320-00001001-0760019999-00000001	Leave Allowance	150,000	0	0	150,000	72,000	0	72,000	78,000
		2210201-00001001-0760019999-00000001	Telephone, Telex, Facsimile and Mobile Phone Services	1,400,000	0	-280,000	1,120,000	1,120,000	0	1,120,000	0
		2210202-00001001-0760019999-00000001	Internet Connections	400,000	0	-60,000	320,000	320,000	0	320,000	0
		2210203-00001001-0760019999-00000001	Courier & Postal Services	50,000	0	-10,000	40,000	39,200	0	39,200	740

State Department for Parliamentary Affairs

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VOTE R1014 STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS											
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
		2210301-00001001-0780019999-00000001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,475,000	0	-217,500	2,257,500	2,257,500	0	2,257,500	0
		2210302-00001001-0780019999-00000001	Accommodation - Domestic Travel	2,750,000	0	-175,000	2,575,000	2,575,000	0	2,575,000	0
		2210303-00001001-0780019999-00000001	Daily Subsistence Allowance	2,100,000	0	940,000	3,040,000	3,040,000	0	3,040,000	0
		2210303-00001001-0780019999-00000001	Subscriptions to Newspapers, Magazines and Periodicals	550,000	0	0	550,000	550,000	0	550,000	0
		2210301-00001001-0780019999-00000001	Travel Allowance	750,000	0	-150,000	600,000	600,000	0	600,000	0
		2210302-00001001-0780019999-00000001	Remuneration of Instructors and Contract Based Training Services	500,000	0	-100,000	400,000	400,000	0	400,000	0
		2210304-00001001-0780019999-00000001	Hire of Training Facilities and Equipment	750,000	0	-150,000	600,000	600,000	0	600,000	0
		2210311-00001001-0780019999-00000001	Tuition Fees Allowance	1,000,000	0	-200,000	800,000	800,000	0	800,000	0
		2210301-00001001-0780019999-00000001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,750,000	0	-375,000	3,375,000	3,375,000	0	3,375,000	0
		2210302-00001001-0780019999-00000001	Boards, Committees, Conferences and Seminars	4,000,000	0	-710,000	3,290,000	3,290,972	0	3,290,972	28
		2211101-00001001-0780019999-00000001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,025,000	0	0	2,025,000	2,023,218	0	2,023,218	1,782
		2220209-00001001-0780019999-00000001	Minor Alterations to Buildings and Civil Works	8,750,000	0	-2,000,000	6,750,000	6,748,481	0	6,748,481	3,519
		3111001-00001001-0780019999-00000001	Purchase of Office Furniture and Fittings	1,500,000	0	500,000	2,000,000	1,683,388	0	1,683,388	16,612
		3111002-00001001-0780019999-00000001	Purchase of Computers, Printers and other IT Equipment	1,125,000	0	-1,125,000	0	0	0	0	0
			GROSS EXPENDITURE	60,929,000	0	-8,462,566	51,466,434	51,943,674	0	51,943,674	-477,240
			Net Expenditure Sub Head 000401	60,929,000	0	-8,462,566	51,466,434	51,943,674	0	51,943,674	-477,240
			Net Expenditure Head 000400	60,929,000	0	-8,462,566	51,466,434	51,943,674	0	51,943,674	-477,240
0005			Policy Analysis and Advisory Services Division								
	01		Headquarters								
		2110101-00001001-0780029999-00000001	Basic Salaries - Civil Service	11,887,480	0	-7,000,000	4,887,480	5,408,148	0	5,408,148	-530,668
		2110301-00001001-0780029999-00000001	House Allowance	5,232,000	0	-1,800,000	3,432,000	3,432,000	0	3,432,000	0
		2110314-00001001-0780029999-00000001	Transport Allowance	4,680,000	0	-4,000,000	680,000	482,000	0	482,000	218,000
		2110320-00001001-0780029999-00000001	Leave Allowance	110,000	0	0	110,000	0	0	0	110,000
		2210201-00001001-0780029999-00000001	Telephones, Telex, Facsimile and Mobile Phone Services	650,000	0	-160,000	760,000	760,000	0	760,000	0
		2210202-00001001-0780029999-00000001	Internet Connections	250,000	0	-50,000	200,000	200,000	0	200,000	0
		2210203-00001001-0780029999-00000001	Courier & Postal Services	30,000	0	-10,000	40,000	39,999	0	39,999	1
		2210301-00001001-0780029999-00000001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,250,000	0	-135,000	2,115,000	2,115,000	0	2,115,000	0
		2210302-00001001-0780029999-00000001	Accommodation - Domestic Travel	2,840,000	0	-300,000	2,540,000	2,540,000	0	2,540,000	0
		2210303-00001001-0780029999-00000001	Daily Subsistence Allowance	2,250,000	0	875,000	2,925,000	2,925,000	0	2,925,000	0
		2210303-00001001-0780029999-00000001	Subscriptions to Newspapers, Magazines and Periodicals	300,000	0	0	300,000	299,936	0	299,936	64
		2210301-00001001-0780029999-00000001	Travel Allowance	1,074,000	0	-214,800	859,200	859,200	0	859,200	0
		2210302-00001001-0780029999-00000001	Remuneration of Instructors and Contract Based Training Services	500,000	0	-100,000	400,000	400,000	0	400,000	0
		2210305-00001001-0780029999-00000001	Book Allowance	400,000	0	-100,000	400,000	400,000	0	400,000	0
		2210311-00001001-0780029999-00000001	Tuition Fees Allowance	750,000	0	-150,000	600,000	600,000	0	600,000	0
		2210801-00001001-0780029999-00000001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,600,000	0	-790,000	2,810,000	2,810,000	0	2,810,000	0
		2210802-00001001-0780029999-00000001	Boards, Committees, Conferences and Seminars	3,850,000	0	-745,000	2,905,000	2,905,000	0	2,905,000	0
		2211101-00001001-0780029999-00000001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,010,000	0	0	2,010,000	2,009,516	0	2,009,516	484
		2211201-00001001-0780029999-00000001	Refined Fuels and Lubricants for Transport	1,250,000	0	0	1,250,000	1,246,098	0	1,246,098	2
		2220101-00001001-0780029999-00000001	Maintenance Expenses - Motor Vehicles	500,000	0	0	500,000	499,920	0	499,920	80
		3110701-00001001-0780029999-00000001	Purchase of Motor Vehicles	8,500,000	0	-8,500,000	0	0	0	0	0

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VOTE R1014 STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS											
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
		3111001-00001001-0780020000-00000001	Purchase of Office Furniture and Fittings	2,000,000	0	-2,000,000	0	0	0	0	0
		3111002-00001001-0780020000-00000001	Purchase of Computers, Printers and other IT Equipment	1,000,000	0	-1,000,000	0	0	0	0	0
			GROSS EXPENDITURE	34,113,480	0	-26,409,800	25,703,680	30,003,718	0	30,003,718	-302,038
			Net Expenditure Sub Head 000501	34,113,480	0	-26,409,800	25,703,680	30,003,718	0	30,003,718	-302,038
			Net Expenditure Head 000500	34,113,480	0	-26,409,800	25,703,680	30,003,718	0	30,003,718	-302,038
0006			Headquarters Administrative Services								
	01		Headquarters								
		2110101-00001001-0781050000-00000001	Basic Salaries - Civil Service	83,208,562	0	-13,107,848	50,098,714	58,950,729	0	58,950,729	-8,852,015
		2110301-00001001-0781050000-00000001	House Allowance	22,486,800	0	-3,338,858	19,152,744	18,927,144	0	18,927,144	225,600
		2110312-00001001-0781050000-00000001	Responsibility Allowance	1,800,000	0	0	1,800,000	758,984	0	758,984	741,036
		2110313-00001001-0781050000-00000001	Entertainment Allowance	2,732,490	0	0	2,732,490	1,760,886	0	1,760,886	971,604
		2110314-00001001-0781050000-00000001	Transport Allowance	14,874,840	0	-5,800,000	9,074,840	7,323,862	0	7,323,862	1,750,978
		2110315-00001001-0781050000-00000001	Extrenuous Allowance	2,800,000	0	-1,100,000	1,700,000	1,238,710	0	1,238,710	461,290
		2110317-00001001-0781050000-00000001	Domestic Servant Allowance	250,000	0	0	250,000	244,084	0	244,084	5,936
		2110320-00001001-0781050000-00000001	Leave Allowance	700,000	0	0	700,000	694,000	0	694,000	6,000
		2210201-00001001-0781050000-00000001	Telephone, Telex, Facsimile and Mobile Phone Services	1,480,000	0	-280,000	1,120,000	1,119,991	0	1,119,991	9
		2210202-00001001-0781050000-00000001	Internet Connections	650,000	0	-130,000	520,000	519,999	0	519,999	1
		2210301-00001001-0781050000-00000001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,000,000	0	-960,000	3,010,000	3,009,990	0	3,009,990	10
		2210302-00001001-0781050000-00000001	Accommodation - Domestic Travel	4,050,000	0	-875,000	3,175,000	3,175,000	0	3,175,000	0
		2210303-00001001-0781050000-00000001	Daily Subsistence Allowance	5,150,000	0	-1,415,000	3,735,000	3,732,900	0	3,732,900	2,100
		2210302-00001001-0781050000-00000001	Publishing & Printing Services	500,000	0	0	500,000	499,988	0	499,988	12
		2210503-00001001-0781050000-00000001	Subscriptions to Newspapers, Magazines and Periodicals	250,000	0	0	250,000	249,986	0	249,986	31
		2210504-00001001-0781050000-00000001	Advertising, Awareness and Publicity Campaigns	750,000	0	0	750,000	749,885	0	749,885	135
		2210505-00001001-0781050000-00000001	Trade Shows and Exhibitions	500,000	0	0	500,000	499,999	0	499,999	1
		2210701-00001001-0781050000-00000001	Travel Allowance	2,025,000	0	-405,000	1,620,000	1,620,000	0	1,620,000	0
		2210704-00001001-0781050000-00000001	Hire of Training Facilities and Equipment	150,000	0	-30,000	120,000	119,300	0	119,300	700
		2210711-00001001-0781050000-00000001	Tuition Fees Allowance	175,000	0	-35,000	140,000	140,000	0	140,000	0
		2210801-00001001-0781050000-00000001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,800,000	0	270,000	1,770,000	1,769,999	0	1,769,999	1
		2210802-00001001-0781050000-00000001	Boards, Committees, Conferences and Seminars	2,800,000	0	-330,000	2,470,000	2,509,987	0	2,509,987	13
		2211016-00001001-0781050000-00000001	Purchase of Uniforms and Clothing - Staff	900,000	0	0	900,000	899,560	0	899,560	440
		2211101-00001001-0781050000-00000001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,150,000	0	0	1,150,000	1,338,385	0	1,338,385	-188,385
		2211102-00001001-0781050000-00000001	Supplies and Accessories for Computers and Printers	1,000,000	0	0	1,000,000	999,302	0	999,302	498
		2211103-00001001-0781050000-00000001	Sanitary and Cleaning Materials, Supplies and Services	1,300,000	0	0	1,300,000	1,499,316	0	1,499,316	884
		2211201-00001001-0781050000-00000001	Refined Fuels and Lubricants for Transport	4,300,000	0	-300,000	4,100,000	4,089,423	0	4,089,423	10,577
		2211308-00001001-0781050000-00000001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,000,000	0	-800,000	200,000	200,000	0	200,000	0
		2220101-00001001-0781050000-00000001	Maintenance Expenses - Motor Vehicles	1,800,000	0	0	1,800,000	1,799,900	0	1,799,900	100
		2220205-00001001-0781050000-00000001	Maintenance of Buildings and Stations - Non-Residential	5,000,000	0	-2,500,000	2,500,000	2,493,668	0	2,493,668	6,302
		2220210-00001001-0781050000-00000001	Maintenance of Computers, Software, and Networks	1,250,000	0	0	1,250,000	1,248,853	0	1,248,853	3,147
		3111001-00001001-0781050000-00000001	Purchase of Office Furniture and Fittings	825,000	0	-825,000	0	0	0	0	0
		3111002-00001001-0781050000-00000001	Purchase of Computers, Printers and other IT Equipment	1,000,000	0	-1,000,000	0	0	0	0	0

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VOTE R1014 STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS											
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
			GROSS EXPENDITURE	152,078,492	0	-32,689,704	119,388,788	124,241,982	0	124,241,982	-4,853,194
			Net Expenditure Sub Head 000601	152,078,492	0	-32,689,704	119,388,788	124,241,982	0	124,241,982	-4,853,194
03			ICT Unit								
			2210201-00001001-0781059999-00000001 Telephone, Telex, Facsimile and Mobile Phone Services	250,000	0	-50,000	200,000	200,000	0	200,000	0
			2210202-00001001-0781059999-00000001 Internet Connections	200,000	0	-40,000	160,000	160,000	0	160,000	0
			2210301-00001001-0781059999-00000001 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	750,000	0	-375,000	375,000	375,000	0	375,000	0
			2210302-00001001-0781059999-00000001 Accommodation - Domestic Travel	1,100,000	0	-550,000	550,000	550,000	0	550,000	0
			2210303-00001001-0781059999-00000001 Daily Subsistence Allowance	1,075,000	0	-537,500	537,500	537,500	0	537,500	0
			2210502-00001001-0781059999-00000001 Publishing & Printing Services	200,000	0	0	200,000	199,999	0	199,999	1
			2210503-00001001-0781059999-00000001 Subscriptions to Newspapers, Magazines and Periodicals	100,000	0	0	100,000	97,777	0	97,777	2,223
			2210701-00001001-0781059999-00000001 Travel Allowance	1,500,000	0	-300,000	1,200,000	1,200,000	0	1,200,000	0
			2210711-00001001-0781059999-00000001 Tuition Fees Allowance	175,000	0	-35,000	140,000	140,000	0	140,000	0
			2210801-00001001-0781059999-00000001 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	275,000	0	-137,500	137,500	137,485	0	137,485	15
			2210802-00001001-0781059999-00000001 Boards, Committees, Conferences and Seminars	2,750,000	0	-1,375,000	1,375,000	1,377,250	0	1,377,250	-2,250
			2211008-00001001-0781059999-00000001 Purchase of Workshop Tools, Spares and Small Equipment	200,000	0	0	200,000	189,833	0	189,833	10,367
			2211101-00001001-0781059999-00000001 General Office Supplies (papers, pencils, forms, small office equipment etc.)	250,000	0	0	250,000	248,222	0	248,222	3,778
			2211102-00001001-0781059999-00000001 Supplies and Accessories for Computers and Printers	500,000	0	0	500,000	499,390	0	499,390	610
			2211311-00001001-0781059999-00000001 Contracted Technical Services	50,000	0	-10,000	40,000	39,520	0	39,520	480
			2220210-00001001-0781059999-00000001 Maintenance of Computers, Software, and Networks	750,000	0	0	750,000	740,147	0	740,147	9,853
			3110302-00001001-0781059999-00000001 Purchase of Computers, Printers and other IT Equipment	1,075,000	0	-1,075,000	0	0	0	0	0
			3111009-00001001-0781059999-00000001 Purchase of other Office Equipment	1,500,000	0	-1,500,000	0	0	0	0	0
			3111111-00001001-0781059999-00000001 Purchase of ICT Networking and Communication Equipment	1,500,000	0	0	1,500,000	1,441,218	0	1,441,218	58,782
			GROSS EXPENDITURE	14,200,000	0	-5,985,000	8,215,000	8,131,141	0	8,131,141	83,859
			Net Expenditure Sub Head 000603	14,200,000	0	-5,985,000	8,215,000	8,131,141	0	8,131,141	83,859
04			Finance Unit								
			2210201-00001001-0781059999-00000001 Telephone, Telex, Facsimile and Mobile Phone Services	250,000	0	-50,000	200,000	200,000	0	200,000	0
			2210301-00001001-0781059999-00000001 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	0	90,000	690,000	690,000	0	690,000	0
			2210302-00001001-0781059999-00000001 Accommodation - Domestic Travel	1,250,000	0	-115,000	1,135,000	1,135,000	0	1,135,000	0
			2210303-00001001-0781059999-00000001 Daily Subsistence Allowance	1,000,000	0	250,000	1,250,000	1,250,000	0	1,250,000	0
			2210502-00001001-0781059999-00000001 Publishing & Printing Services	250,000	0	0	250,000	249,999	0	249,999	1
			2210503-00001001-0781059999-00000001 Subscriptions to Newspapers, Magazines and Periodicals	200,000	0	0	200,000	200,000	0	200,000	0
			2210701-00001001-0781059999-00000001 Travel Allowance	500,000	0	-100,000	400,000	400,000	0	400,000	0
			2210704-00001001-0781059999-00000001 Hire of Training Facilities and Equipment	100,000	0	-20,000	80,000	79,971	0	79,971	29
			2210711-00001001-0781059999-00000001 Tuition Fees Allowance	250,000	0	-50,000	200,000	200,000	0	200,000	0
			2210801-00001001-0781059999-00000001 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	0	25,000	275,000	275,000	0	275,000	0
			2210802-00001001-0781059999-00000001 Boards, Committees, Conferences and Seminars	1,095,000	0	-307,500	787,500	787,500	0	787,500	0
			2211101-00001001-0781059999-00000001 General Office Supplies (papers, pencils, forms, small office equipment etc.)	750,000	0	0	750,000	749,443	0	749,443	557
			2211102-00001001-0781059999-00000001 Supplies and Accessories for Computers and Printers	750,000	0	0	750,000	749,024	0	749,024	976
			2211103-00001001-0781059999-00000001 Sanitary and Cleaning Materials, Supplies and Services	50,000	0	0	50,000	40,908	0	40,908	9,092

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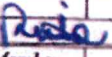
VOTE R1014 STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS											
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
		2211201-00001001-0781059999-00000001	Refined Fuels and Lubricants for Transport	125,000	0	0	125,000	112,888	0	112,888	12,112
		2220101-00001001-0781059999-00000001	Maintenance Expenses - Motor Vehicles	150,000	0	0	150,000	150,000	0	150,000	0
		3111009-00001001-0781059999-00000001	Purchase of other Office Equipment	375,000	0	-375,000	0	0	0	0	0
			GROSS EXPENDITURE	7,945,000	0	-652,500	7,292,500	7,269,733	0	7,269,733	22,767
			Net Expenditure Sub Head 000604	7,945,000	0	-652,500	7,292,500	7,269,733	0	7,269,733	22,767
03			Human Resource Unit								
		2110101-00001001-0781059999-00000001	Basic Salaries - Civil Service	9,488,800	0	-8,800,000	2,888,800	988,800	0	988,800	1,700,051
		2110301-00001001-0781059999-00000001	House Allowance	3,272,080	0	-1,832,000	1,740,080	1,740,080	0	1,740,080	0
		2110314-00001001-0781059999-00000001	Transport Allowance	2,548,080	0	-1,400,000	1,148,080	324,742	0	324,742	824,338
		2110320-00001001-0781059999-00000001	Leave Allowance	88,000	0	0	88,000	0	0	0	88,000
		2210201-00001001-0781059999-00000001	Telephone, Telex, Facsimile and Mobile Phone Services	250,000	0	-80,000	200,000	200,000	0	200,000	0
		2210301-00001001-0781059999-00000001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	750,000	0	118,000	868,000	868,000	0	868,000	0
		2210302-00001001-0781059999-00000001	Accommodation - Domestic Travel	800,000	0	80,000	880,000	880,000	0	880,000	0
		2210303-00001001-0781059999-00000001	Daily Subsistence Allowance	1,250,000	0	85,000	1,335,000	1,388,800	0	1,388,800	-33,800
		2210502-00001001-0781059999-00000001	Publishing & Printing Services	150,000	0	0	150,000	148,999	0	148,999	1
		2210701-00001001-0781059999-00000001	Travel Allowance	1,750,000	0	-350,000	1,400,000	1,400,000	0	1,400,000	0
		2210801-00001001-0781059999-00000001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	0	-100,000	400,000	400,000	0	400,000	0
		2210802-00001001-0781059999-00000001	Boards, Committees, Conferences and Seminars	500,000	0	-20,000	480,000	480,000	0	480,000	0
		2211018-00001001-0781059999-00000001	Purchase of Uniforms and Clothing - Staff	1,350,000	0	-335,000	1,015,000	1,015,000	0	1,015,000	0
		2211101-00001001-0781059999-00000001	General Office Supplies (papers, pencils, forms, small office equipment etc)	650,000	0	0	650,000	655,887	0	655,887	4,133
		2211102-00001001-0781059999-00000001	Supplies and Accessories for Computers and Printers	750,000	0	0	750,000	749,344	0	749,344	656
		2211103-00001001-0781059999-00000001	Sanitary and Cleaning Materials, Supplies and Services	350,000	0	0	350,000	329,988	0	329,988	20,012
		3111009-00001001-0781059999-00000001	Purchase of other Office Equipment	200,000	0	0	200,000	192,316	0	192,316	7,684
			GROSS EXPENDITURE	25,484,020	0	-11,037,000	14,427,020	11,837,723	0	11,837,723	2,589,297
			Net Expenditure Sub Head 000605	25,484,020	0	-11,037,000	14,427,020	11,837,723	0	11,837,723	2,589,297
			Net Expenditure Head 000600	198,767,312	0	-50,384,204	149,323,308	151,480,379	0	151,480,379	-2,157,271
0010											
01			Headquarters								
		2110101-00001001-0781059999-00000001	Basic Salaries - Civil Service	6,912,168	0	-3,800,000	3,312,168	2,388,118	0	2,388,118	948,050
		2110301-00001001-0781059999-00000001	House Allowance	3,313,750	0	-3,204,507	109,253	2,127,760	0	2,127,760	-2,018,507
		2110314-00001001-0781059999-00000001	Transport Allowance	3,800,000	0	-3,400,000	500,000	334,000	0	334,000	166,000
		2110320-00001001-0781059999-00000001	Leave Allowance	100,000	0	0	100,000	0	0	0	100,000
		2210201-00001001-0781059999-00000001	Telephone, Telex, Facsimile and Mobile Phone Services	125,000	0	-25,000	100,000	100,000	0	100,000	0
		2210301-00001001-0781059999-00000001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	0	730,000	1,230,000	1,230,000	0	1,230,000	0
		2210302-00001001-0781059999-00000001	Accommodation - Domestic Travel	1,800,000	0	90,000	1,890,000	1,887,320	0	1,887,320	2,680
		2210303-00001001-0781059999-00000001	Daily Subsistence Allowance	1,250,000	0	415,000	1,665,000	1,659,750	0	1,659,750	5,250
		2210502-00001001-0781059999-00000001	Publishing & Printing Services	50,000	0	0	50,000	48,598	0	48,598	1,402
		2210503-00001001-0781059999-00000001	Subscriptions to Newspapers, Magazines and Periodicals	50,000	0	0	50,000	49,999	0	49,999	1
		2210701-00001001-0781059999-00000001	Travel Allowance	500,000	0	-100,000	400,000	400,000	0	400,000	0

State Department for Parliamentary Affairs

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VOTE R1014 STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS											
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
		2210711-00001001-0761050000-00000001	Tuition Fees Allowance	250,000	0	-50,000	200,000	200,000	0	200,000	0
		2210801-00001001-0761050000-00000001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,450,000	0	-175,000	1,275,000	1,357,800	0	1,357,800	-82,800
		2210802-00001001-0761050000-00000001	Boards, Committees, Conferences and Seminars	1,325,000	0	-122,500	1,402,500	1,334,150	0	1,334,150	68,350
		2211101-00001001-0761050000-00000001	General Office Supplies (papers, pencils, forms, small office equipment etc)	400,000	0	0	400,000	399,000	0	399,000	100
		2211102-00001001-0761050000-00000001	Supplies and Accessories for Computers and Printers	200,000	0	0	200,000	197,441	0	197,441	2,559
		2211201-00001001-0761050000-00000001	Refined Fuels and Lubricants for Transport	50,000	0	0	50,000	49,500	0	49,500	500
		2230202-00001001-0761050000-00000001	Maintenance of Office Furniture and Equipment	50,000	0	0	50,000	50,000	0	50,000	0
		3111004-00001001-0761050000-00000001	Purchase of other Office Equipment	75,000	0	-75,000	0	0	0	0	0
			GROSS EXPENDITURE	22,500,928	0	-8,517,007	12,983,921	13,792,336	0	13,792,336	-808,415
			Net Expenditure Sub Head 001001 - - - -	22,500,928	0	-8,517,007	12,983,921	13,792,336	0	13,792,336	-808,415
			Net Expenditure Head 001000 - - - -	22,500,928	0	-8,517,007	12,983,921	13,792,336	0	13,792,336	-808,415
			Total Net Expenditure vote R1014	438,283,800	0	-135,363,261	322,919,739	323,755,475	0	323,755,475	-835,736

g. Appendix VII: Board of Survey Report

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Date1st July, 2025	
Report of the Board of Survey on the Cash and Bank Balances of RECURRENT CASH BOOK as at the close of business on 30TH JUNE 2025 .	
The Board, consisting of - (Names and official titles)	
CHAIRMAN -	LINDA OKOLLA
MEMBER -	FIBIAN MASINDE
MEMBER -	LAWRENCE MBUGUA
MEMBER -	DENNIS MUNGAI
MEMBER -	FRANCIS MUIA
assembled at the office of CASHIER - ACCOUNTS DEPARTMENT at 9.30 am (time) on the 1ST JULY 2025 and the following cash was produced:-	
Notes	Sh. 318,200.00
Silver	Sh. 41.00
Copper	Sh. 0.00
Cheques (as per details on reverse)	Sh. 318,241.00
It was observed that cheques amounting to Sh ----- cts----- had been on hand for more than 14 days prior to the date of the survey.	
The cash consists of East African currency and does not contain any demonetized coin or notes.	
Cash on hand	Sh. 318,241.00
Bank Balance	Sh. 237.10
	318,478.10
The Bank Certificate of Balance showed a sum of Sh.237 Cts 10 standing to the credit of the account.	
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.	
LINDA OKOLLA	 Chairman
LAWRENCE N. MBUGUA	 Member
FIBIAN MASINDE	 Member
DENNIS MUNGAI	 Member
FRANCIS MUIA	 Member

h. Appendix VIII: Bank Reconciliation Statement

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REPUBLIC OF KENYA
BANK RECONCILIATION

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From Date : 01-JUL-24 To : 30-JUN-25

REC-STATE DEPT PARLIAMENTARY AFFAIRS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000733567

Balance as per bank certificate	13,382,388.90
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	13,382,151.80
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	237.10

Reconciled by: Daniel Siwa Signature: [Signature] Date: 30/06/2025

Reviewed by: [Signature] Signature: [Signature] Date: 30.06.2025

Approved by: ZIMBARI GICHUKI Signature: [Signature] Date: 30.06.2025

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REPUBLIC OF KENYA
BANK RECONCILIATION

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From Date : 01-JUL-24 To : 30-JUN-25

REC-STATE DEPT PARLIAMENTARY AFFAIRS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000733567

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
10005452	19-JUN-25	NATIONAL SOCIAL SECURITY FUND	51,120.00
10005470	26-JUN-25	ABSA BANK KENYA PLC	176,409.55
10005471	26-JUN-25	MOW SPORTS AND WELFARE ASSOCIATION	4,810.00
10005472	26-JUN-25	APSTAR DT SAVINGS AND CREDIT COOPERATIVE SOCIETY LIMITED	21,940.00
10005473	26-JUN-25	JAMII SACCO SOCIETY LIMITED	288,690.85
10005474	26-JUN-25	MWITO SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	29,956.30
10005475	26-JUN-25	Kingdom Bank Limited	20,389.00
10005476	26-JUN-25	CORPORATE INSURANCE COMPANY LIMITED	1,940.00
10005477	26-JUN-25	UNAITAS SACCO	27,839.00
10005478	26-JUN-25	GUSII MWALIMU SACCO LIMITED	5,460.00
10005479	26-JUN-25	MACHAKOS COUNTY STAFF WELFARE SHG	580.00
10005480	26-JUN-25	EMC ASSEMBLY CAR AND MORTGAGE REVENUE FUND	43,995.00
10005481	26-JUN-25	KENYA POLICE MEDICAL FUND	30.00
10005482	26-JUN-25	PRUDENTIAL LIFE ASSURANCE K LTD	11,833.00
10005483	26-JUN-25	BRIGHT CHAMPION SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	4,980.00
10005484	26-JUN-25	LETSHEGO KENYA LIMITED	26,449.00
10005485	26-JUN-25	SHIRIKA SACCO	132,753.00
10005486	26-JUN-25	SHIRIKA SACCO	92,503.70
10005487	26-JUN-25	KENYA COMMERCIAL BANK LIMITED	3,068,903.35
10005488	26-JUN-25	KENYA COMMERCIAL BANK LIMITED	291,771.00
10005489	26-JUN-25	COOPERATIVE BANK OF KENYA	932,781.65
10005490	26-JUN-25	COOPERATIVE BANK OF KENYA	81,610.00
10005491	26-JUN-25	EQUITY BANK LIMITED	1,369,209.25
10005492	26-JUN-25	EQUITY BANK LIMITED	313,514.80
10005493	26-JUN-25	FAMILY BANK LIMITED	21,542.20
10005495	26-JUN-25	NATIONAL HOSPITAL INSURANCE FUND	401,437.60
10005497	26-JUN-25	MAZINGIRA WELFARE AND SPORTS ASSOCIATION	5,547.00
10005498	26-JUN-25	KENYA WOMEN MICROFINANCE BANK LIMITED	11,900.00
10005499	26-JUN-25	ICEA LION LIFE ASSURANCE COMPANY LIMITED	5,120.65
10005500	26-JUN-25	NATIONAL BANK OF KENYA LIMITED - HEAD OFFICE	651,095.60
10005501	26-JUN-25	STANDARD CHARTERED BANK HEADQUARTERS	35,060.60
10005502	26-JUN-25	FOSA HARAMBEE SACCO	27,303.65
10005503	26-JUN-25	FOSA - HAZINA SACCO	309,396.1
10005504	26-JUN-25	HIGHER EDUCATION LOANS BOARD	14,359.00
10005507	26-JUN-25	MEAC STAFF WELFARE	1,361.50
10005508	26-JUN-25	HAZINA SACCO	557,661.95
10005509	26-JUN-25	JAMII SACCO	85,932.20
10005510	26-JUN-25	UKAGUZI SAVINGS AND CREDIT COOPERATIVE SOCIETY LIMITED	6,040.00
10005511	26-JUN-25	MENTOR SACCO SOCIETY LIMITED	4,960.00
10005512	26-JUN-25	JUBILEE INSURANCE COMPANY OF KENYA LIMITED	7,525.30
10005513	26-JUN-25	BRITISH AMERICAN INSURANCE COMPANY K LIMITED	30,730.65
10005514	26-JUN-25	UNION OF KENYA CIVIL SERVANTS	9,725.95
10005515	26-JUN-25	TRANSCOM WELFARE ASSOCIATION	10,210.00
10005516	26-JUN-25	MLWASA WELFARE ASSOCIATION	1,780.00
10005517	26-JUN-25	KENYA NATIONAL SECRETARIES ASSOCIATION	1,080.00
10005518	26-JUN-25	CIVIL SERVANTS HOUSING FUND SCHEME	170,778.00
10005519	26-JUN-25	NATIONAL SOCIAL SECURITY FUND	51,120.00

REPUBLIC OF KENYA

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F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-24 To : 30-JUN-25

REC-STATE DEPT PARLIAMENTARY AFFAIRS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000733567

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
10005521	26-JUN-25	MINISTRY OF INDUSTRY STAFF WELFARE ASSOCIATION	4,110.00
10005522	26-JUN-25	KITAMBULISHO WELFARE FUND	750.00
10005523	26-JUN-25	SWA DPM WELFARE ASSOCIATION	820.00
10005524	26-JUN-25	IMARISHA SACCO SOCIETY LIMITED	259,991.20
10005525	26-JUN-25	IMARISHA SACCO SOCIETY LIMITED	203,877.00
10005526	26-JUN-25	WANA-ANGA SACCO	980.00
10005527	26-JUN-25	HARAMBEE SACCO SOCIETY LTD	310,291.00
10005529	26-JUN-25	JOGOO SACCO	13,420.00
10005530	26-JUN-25	AFYA SACCO	61,428.00
10005531	26-JUN-25	MADISON INSURANCE COMPANY KENYA LTD	4,850.00
10005532	26-JUN-25	MWANANCHI CREDIT LIMITED	4,389.00
10005533	26-JUN-25	SHERIA CO-OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED	93,204.00
10005534	26-JUN-25	ARDHI SACCO	115,638.75
10005535	26-JUN-25	FOSA SHERIA SACCO	59,368.95
10005536	26-JUN-25	PLATINUM CREDIT LTD	5,512.00
10005537	26-JUN-25	SANLAM LIFE INSURANCE LIMITED	5,915.10
10005538	26-JUN-25	HOUSING FINANCE COMPANY OF KENYA LTD	197,855.30
10005539	26-JUN-25	HOUSING FINANCE COMPANY OF KENYA LTD	87,361.00
10005540	26-JUN-25	HARAMBEE HOUSE STAFF WELFARE GROUP	480.00
10005541	26-JUN-25	CO-OPERATIVE STAFF SELF HELP GROUP	1,980.00
10005542	26-JUN-25	SHERIA HOUSING CO-OPERATIVE SOCIETY LIMITED	980.00
10005543	26-JUN-25	HAZINA HOUSING COOPERATIVE SOCIETY LIMITED	80.00
10005544	26-JUN-25	FAULU KENYA LIMITED	28,748.00
10005545	26-JUN-25	NATIONAL BANK OF KENYA LIMITED - HEAD OFFICE	162,386.00
10005547	30-JUN-25	LUCY CHEPKEMOI BII	503,800.00
10005548	30-JUN-25	FERDINARD WANGIRA OPAKA	470,400.00
10005549	30-JUN-25	DANIEL ODHIAMBO SIWA	630,000.00
10005550	30-JUN-25	FIBIAN NANANIA MASINDE	80,000.00
10005551	30-JUN-25	STEPHEN KIPSARO BOIT	252,000.00
10005552	30-JUN-25	AMOS ROTICH	334,000.00
10005553	30-JUN-25	LUCY CHEPKEMOI BII	16,000.00
10005554	30-JUN-25	GRACE FAITH AKINYI OKETCH	50,400.00
Total :			13,382,151.80
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			

State Department for Parliamentary Affairs
Annual Reports and Financial Statements for the year ended June 30, 2025.

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REPUBLIC OF KENYA
BANK RECONCILIATION

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From Date : 01-JUL-24 To : 30-JUN-25

REC-STATE DEPT PARLIAMENTARY AFFAIRS

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000733567

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amount
No	Date	
		Total

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i. Appendix IX: Certificate of Balances

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 10, 2025

CERTIFICATE OF BALANCES

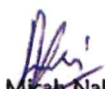
Customer:

STATE DEPT FOR
171607 PARLIAMETARY AFFAIRS

Balance Date:

30-Jun-25

Account No	Account Name	Currency	Balance
1000733567	REC-STATE DEPT PARLIAMETARY AFFAIRS	KES	13,382,388.90
1000733624	DEP-STATE DEPT PARLIAMETARY AFFAIRS	KES	0.00
1000733648	CBK165-STATE DEPT PARLIAMETARY AFFA	KES	0.00


Micah Nabori
Authorised Signatory
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

j. Appendix X: Exchequer Releases



PUBLIC OF KENYA
THE NATIONAL TREASURY & ECONOMIC PLANNING

Telegraphic Address: 22921
Finance – Nairobi
FAX NO. 310833
Telephone: 2252299
When Replying Please Quote

THE NATIONAL TREASURY
P O BOX 30007 - 00100
NAIROBI

Vote 1014 Ref. No. FY2024/2025/Ledgers

23rd July, 2025

Head of Accounting Unit
State Department for Parliamentary Affairs
NAIROBI

EXCHEQUER RELEASES FOR FY2024/2025

Reference is made to Exchequer releases in respect to FY2024/2025.

Attached is the ledger indicating the disbursements made in the FY2024/2025 for both Recurrent and Development votes.

Please confirm to your records and revert back in case of any discrepancies.


FCPA BERNARD NDUNGU, MBS
DIRECTOR GENERAL ACCOUNTING SERVICES & QUALITY ASSURANCE

State Department for Parliamentary Affairs
Annual Reports and Financial Statements for the year ended June 30, 2025.

RECURRENT VOTE
R1014 STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS
Recurrent Exchequer Position

Date	Not. No.	Amount (Kshs)		Date	Particulars	Amount (Kshs)
30-Jul-24	RE: 003/02	9,361,054.95	✓	01-Jul-24	Original Provision	458,283,000.00
23-Aug-24	RE: 020/03	2,598,110.00	✓	09-Aug-24	Supp I	- 94,370,050.00
02-Sep-24	RE: 027/01	15,256,982.50	✓	19-Mar-25	Supp II	- 24,974,704.00
19-Sep-24	RE: 043/04	11,253,120.00	✓	26-Jun-25	Supp III	- 16,018,507.00
27-Sep-24	RE: 051/02	15,838,877.65	✓			
23-Oct-24	RE: 074/04	26,116,315.95	✓			
29-Oct-24	RE: 079/01	11,787,147.30	✓			
08-Nov-24	RE: 088/03	2,734,333.50	✓			
21-Nov-24	RE: 096/04	10,718,455.40	✓			
28-Nov-24	RE: 104/01	15,995,096.60	✓			
20-Dec-24	RE: 123/04	12,118,231.70	✓			
30-Dec-24	RE: 132/03	14,893,105.75	✓			
22-Jan-25	RE: 152/04	8,418,894.80	✓			
28-Jan-25	RE: 160/02	12,662,485.40	✓			
14-Feb-25	RE: 180/03	2,103,907.25	✓			
05-Mar-25	RE: 196/02	17,690,014.20	✓			
13-Mar-25	RE: 208/04	2,770,930.00	✓			
28-Mar-25	RE: 220/03	22,839,562.70	✓			
15-Apr-25	RE: 234/02	31,466,798.00	✓			
25-Apr-25	RE: 241/03	27,305,159.80	✓			
20-May-25	RE: 263/04	2,094,994.00	✓			
26-May-25	RE: 268/03	18,840,614.10	✓			
13-Jun-25	RE: 288/04	16,083,244.00	✓			
26-Jun-25	RE: 304/02	11,963,785.75	✓			
	RE:					
Total Issues		322,911,221.30				
Balance		8,517.70				
		322,919,739.00				322,919,739.00

k. Appendix XI: SDPA Staff Establishment

STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS

Department/ Directorate/Div ision	Designation	Job Group	Authori sed	In po st	Varia nce
OFFICE OF THE PS	Principal Secretary - AA - C01AU	U	1	1	0
					0
POLICY COORDINATI ON & STRATEGY	Secretary[2] - AA - C01AT	T	1	1	0
(Policy Cordination & Strategy Division)	Director - Policy Coordination & Strategy	S	1	1	0
	Deputy Director -Policy Coordination & Strategy	R	2	1	1
	Assistant Director Policy Coordination & Strategy	P	2	2	0
	Policy Coordination & Strategy Officer/Senior/Principal	K/L/N	4	11	-7
(Policy Analysis & Advisory Division)	Director - Policy Analysis & Coordination	S	1	1	0
	Deputy Director -Policy Analysis & Coordination	R	2	0	2
	Assistant Director Policy Analysis & Coordination	P	2	0	2
	Policy Analysis & Coordination Senior/Principal	L/N	4	0	4
LEGISLATIV E & PARLIAMEN TARY AFFAIRS	Secretary[2] - AA - C01AT(Legislative and Parliamentary Affairs)	T	1	1	0
(Legislative & Legal Affairs Division)	Director - Parliamentary & Political Affair - AA - V02AS	S	1	2	-1
	Deputy Director Legislative & Parliamentary Affairs	R	2	1	1
	Assistant Director - Legislative & Parliamentary Affairs - AA - V02AP	P	4	1	3
	Parliamentary Affairs Officer/Senior/Principal	N/L/K	4	13	-9
	Chief State Council	S	1	0	1
	Deputy Chife State Council	R	2	0	2
(Parliamentary Affairs Division)	Director - Parliamentary Affair - AA - V02AS	S	1	1	0
	Deputy Director Parliamentary Affairs	R	2	0	2
	Assistant Director - Parliamentary Affairs - AA - V02AP	P	4	2	2
	Parliamentary Affairs Officer/Senior/Principal	N/L/K	4	10	-6
ADMINISTRA TION	Secretary[2] - AA - C01AT	T	0	1	-1
	Director Administration	S	1	0	1
	Senior Deputy Secretary - AA - C01AR	R	0	1	-1

State Department for Parliamentary Affairs

Annual Reports and Financial Statements for the year ended June 30, 2025.

	Senior Assistant/Assistant Secretary[2] - AA - C01AL	L/N	1	2	-1
	Assistant Director Office Administrative Services	P	1	0	1
	Principal Office Administrator /Principal Assistant Office Administrator/Senior Administrative Assistant/Office Administrative Assistant 1/Office Administrator[1]/Office Administrator[2]	J/K/L/N	6	9	-3
	Deputy Director - Records Management - AA - M07AR	R	0	1	-1
	Senior Records Management Officer - AA - M07AL	L	0	1	-1
	Principal Driver[2] Senior Driver /Driver[1]	K	8	3	5
	Principal Clerical Officer /Senior Clerical Officer/Clerical Officer 2/1	H/J/K	0	7	-7
	Reception Assistant[3] - AA - T01BG	G	0	1	-1
	Senior/ Office Assistant 1/2/3	D/F/G	7	6	1
					0
CPPMD	Director Macro - Planning - AA - D02AS	S	0	1	-1
	Chief Economist	R	1	1	0
	Principal / Senior Economist	N/P	0	1	-1
	Economist 1/2 /Senior	K/L	1	1	0
					0
ACCOUNTS	Senior Deputy Accountant General - AA - D01AS	S	0	1	-1
	Deputy Accountant General	R	1	0	1
	Assistant Accountant-General - AA - D01AP	P	0	3	-3
	Principal Accountant - AA - D01AN	N	1	1	0
	Senior/Accountant 2/1	K	2	7	-5
ICT	Deputy Director ICT	R	1	0	1
	Assistant Director - ICT - AA - M11AP	P	0	1	-1
	Principal/Senior ICT Officer 2/1	K/L/N	2	2	0
					0
SUPPLY CHAIN MANAGEMENT	Deputy Director - Supply Chain Management S - AA - D06AR	R	1	1	0
	Assistant Director - Supply Chain Management - AA - D06AP	P	0	1	-1
	Principal/Senior/ Supply Chain Management Officer 1/2	J/K/L/N	1	5	-4
	Supply Chain Management Assistant 4/3/2/	G/H/J/K	1	2	-1
					0
FINANCE	Chief Finance Officer - AA - D05AR	R	1	1	0
	Chief Finance Officer	P	0	1	-1
	Senior/ Principal/Finance Officer 1/2	K/L/N	1	2	-1
					0
HUMAN RESOURCE MANAGEMENT & DEVELOPMENT	Director - HRM & Development	S	1	1	0
	Deputy Director - HRM & Development	R	0	1	-1
	Assistant Director HRM & Development	P	1	0	1
	Principal/Senior/HRMO/1/2 HRM Assistants	H/J/K/L/N	2	8	-6

State Department for Parliamentary Affairs

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PUBLIC COMMUNICA TION UNIT	Deputy Director Public Communication	R	1	0	1
	Senior/Public Communication Officer 2/1	J/K/L	1	0	1
INTERNAL AUDIT DIVISION			2	2	0
		TOTAL	92	12	-33
		L		5	