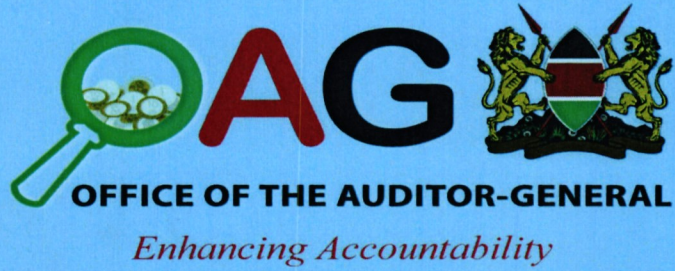


REPUBLIC OF KENYA



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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**PARLIAMENTARY JOINT SERVICES**

**FOR THE SIX (6) MONTHS PERIOD  
ENDED 30 JUNE, 2020**



**PARLIAMENTARY JOINT SERVICES**

**Reports and Financial Statements**

**For The Six Months Period ended June 30, 2020**

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OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
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**PARLIAMENTARY JOINT SERVICES**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE SIX MONTHS PERIOD ENDED**  
**JUNE 30, 2020**

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

**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

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# PARLIAMENTARY JOINT SERVICES

## Reports and Financial Statements





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### 1. KEY PSC INFORMATION AND MANAGEMENT

#### (a) Background information

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

**The Composition of the Commission is as follows: -**

	<p><b>Hon. Justin B. N. Muturi, EGH, MP</b></p> <p>The Speaker of the Kenya National Assembly and the Chairman of the Parliamentary Service Commission.</p>
	<p><b>Hon. (Dr.) Naomi N. Shaban, EGH, MP</b></p> <p>Vice Chairperson Parliamentary Service Commission and member of Finance Committee.</p>
	<p><b>Hon. Sen Aaron Cheruiyot, MP</b></p> <p>Chairperson-Staff welfare Committee and member of Finance Committee.</p>
	<p><b>Hon. Sen Beth W. Mugo, EGH, MP</b></p> <p>Chairperson-Members Welfare Committee renowned as an accomplished woman leader in Kenya and the region whose career spans across the Education, Health, Business and Political leadership sectors. She is a member of the Audit Committee of the Commission.</p>

## PARLIAMENTARY JOINT SERVICES

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For The Six Months Period ended June 30, 2020

	<p><b>Hon. Dr. Lonah Mutoro Mumelo</b></p> <p>Non Parliamentarian Member of the Parliamentary Service Commission and served in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. She was the Chairperson of the Audit Committee. (Her term ended on 31<sup>st</sup> March, 2020)</p>
	<p><b>Hon. Adan M. Keynan CBS, MP</b></p> <p>Chairperson-Finance Committee and is also a member of Tender and Procurement Committee.</p>
	<p><b>Hon. Benson Momanyi Orori, MP</b></p> <p>Chairperson-Tender and Procurement Committee.</p>
	<p><b>Hon. Sen. George Munyasa Khaniri, MGH, MP</b></p> <p>Member of Tender and Procurement and Finance Committee /-Parliamentary Service Commission</p>
	<p><b>Hon. Aisha Jumwa Katana, MP</b></p> <p>Member of Tender and Procurement Committee.</p>
	<p><b>Hon. Samuel Kiprono Chepkong'a, C.B.S</b></p> <p>Non- Parliamentarian Member of the Parliamentary Service Commission currently serving in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. He is a member of Tender and Procurement and Finance Committee of the Commission.</p>

# PARLIAMENTARY JOINT SERVICES

## Reports and Financial Statements

For The Six Months Period ended June 30, 2020

	<p><b>Hon. Rachel Ameso Amolo</b></p> <p>Member Parliamentary Service Commission (Appointed on 27<sup>th</sup> June, 2020 replacing Commissioner Dr. Lonah Mumelo)</p>
	<p><b>Mr. Jeremiah M. Nyegenye, CBS</b></p> <p>The Clerk Senate / Secretary to Parliamentary Service Commission and the Accounting officer of the Parliamentary service Commission.</p>

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

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

### (i) Activities

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

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

### (ii) Vision of the Parliament

Democratic and people centred Parliament.

**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

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**(iii) Mission**

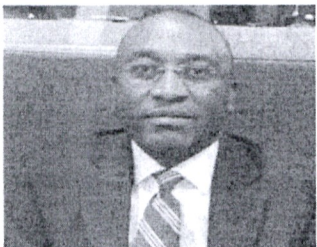


To facilitate Members of Parliament to efficiently and effectively discharge their constitutional mandate of representation, legislation and oversight.

**(iv) Core Values**






- Professionalism
- Impartiality
- Responsiveness
- Integrity and Accountability
- Cooperation and Consultation Inclusiveness.

**(b). Key Management**



1. The day to day management of the Commission consists of the Parliamentary Service Commission and the Board of Senior Management. The Composition of the Board of Senior Management is as follows: -

	<p><b>Mr. Jeremiah M. Nyegenye, CBS</b></p> <p>The Clerk Senate/Secretary to Parliamentary Service Commission and the Accounting officer of the Parliamentary Service Commission.</p>
	<p><b>Mr. Michael R. Sialai, EBS</b></p> <p>Member/Clerk of The National Assembly/Accounting Officer of The National Assembly.</p>
	<p><b>Mr. Clement M. Nyandiere, MBS</b></p> <p>Member/Director General/Accounting Officer of The Parliamentary Joint Services.</p>

**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

	<p><b>Mr. Mohamed Ali Mohamed</b> Member/Deputy Clerk-Senate</p>
	<p><b>Ms. Eunice Wanjiku Gichangi</b> Member/Deputy Clerk-Senate</p>
	<p><b>Ms. Serah M. Kioko</b> Member/Deputy Clerk-National Assembly</p>
	<p><b>Mr. Jeremiah W. Ndombi</b> Member/Deputy Clerk-National Assembly</p>
	<p><b>Ms. Phyllis Makau</b> Member/Director-Parliamentary Budget Office</p>

**PARLIAMENTARY JOINT SERVICES**  
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**For The Six Months Period ended June 30, 2020**

	<p><b>Prof. Nyokabi Kamau</b></p> <p>Member/Executive Director- Centre for Parliamentary Studies and Training (CPST)</p>
	<p><b>Mr. Anthony Njoroge</b></p> <p>Member/Director-Litigation and Compliance</p>

**2. Fiduciary Management**

The key management personnel who held office of Parliamentary Joint Services during the year ended 30<sup>th</sup> June, 2020 and who had direct fiduciary responsibility was: -

**Mr. Clement M. Nyandiere, MBS** - The Accounting Officer and The Director General Parliamentary Joint Services.

**3. Fiduciary Oversight Arrangements**

(i) Audit and finance Committee activities: -

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

**Finance**

- Hon. Adan Keynan, CBS, MP – **Chairperson**
- Hon. Dr. Naomi Shaban, EGH, MP
- Sen. Aaron Cheruiyot, MP
- Sen. George Khaniri, MGH, MP
- Hon. Samuel Chepkong'a, CBS

**Audit Committee**

- Dr. Lonah Mumelo –**Chairperson** (Term ended on 31<sup>st</sup> March, 2020)
- Sen. Beth Mugo, EGH, MP
- Hon. Naomi Shabaan, EGH, MP

**Tender and Procurement**

- Hon. Benson Momanyi, MP - **Chairperson**

**PARLIAMENTARY JOINT SERVICES**  
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**For The Six Months Period ended June 30, 2020**

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- Sen. George Khaniri, MGH, MP
- Hon. Adan Keynan, CBS, MP
- Hon. Aisha Jumwa, MP
- Hon. Samuel Chepkong'a, CBS

(ii) **Parliamentary Committee Activities**

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

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

The Auditor General also inspects and audits the books of Parliamentary Joint Service.

**(b) Entity Headquarters**

**Parliamentary Joint Service**

P.O. Box 41842-00100  
Parliament Building  
Parliament Road  
Nairobi, KENYA

**(c) Entity Contacts**

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

**(d) Independent Auditors**

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

**(e) Principal Legal Adviser**

Director Litigation and Compliance  
Parliamentary Joint Service  
Parliament road  
P.O. Box 41842  
G.P.O 00100  
**NAIROBI - KENYA**

**PARLIAMENTARY JOINT SERVICES**  
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(f) **Bankers**

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

# PARLIAMENTARY JOINT SERVICES

## Reports and Financial Statements

For The Six Months Period ended June 30, 2020

### 2. FOREWORD BY THE DIRECTOR GENERAL PARLIAMENTARY JOINT SERVICES

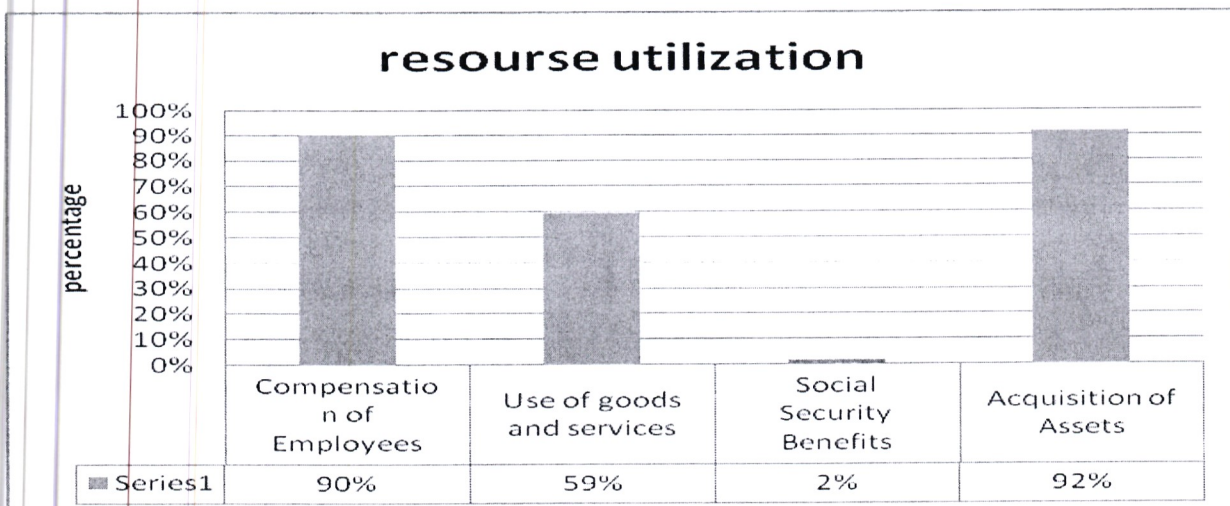
This Annual report and financial statements detail the financial performance of the Parliamentary Joint Services (PJS) for The Six Months Period ended June 30th, 2020 of the Financial Year 2019/2020.

The Parliamentary Joint Service implements one programme: 'General Administration, Planning and Support Services' programme with an objective to enhancing service delivery in the Parliamentary Service Commission, staff performance and improving the working environment.

In the Financial Year under review the PJS had a total approved budget of KShs. 4,624,660,055.00 of which KShs. 2,902,443,580.00 is for recurrent expenditure and KShs. 1,722,216,475 is for Development expenditure. The recurrent expenditure includes KShs. 1,221,995,007 for compensation to employees; KShs. 1,595,948,524 for use of goods and services; and KShs. 84,500,049 for other recurrent expenditures. The PJS expenditure was to be financed by KShs. 7,000,000.00 from Appropriation in Aid and the rest from exchequer receipts from the National Treasury.

The total receipts accrued for the PJS in the year amounted to KShs. 3,707,299,048.70. By the end of 30th June, 2020 PJS had utilized KShs. **3,690,756,138.40**. This indicates a surplus of KShs **16,542,910.30**. The balances held by the PJS at the end of the year include KShs. 1,860,575.60 as pending imprest, KShs. 793,097.20 as salary advance and the rest in bank balances.

The utilization of resources allocated translates to 80% budget performance. The recurrent expenditure performance is 72% while that of the Development expenditure achieved 93%. The performance in recurrent expenditure was affected by the Covid 19 pandemic that paralysed the Government operations in the third and the fourth quarters. However, operations for the development expenditures went on as planned.



Sign

**The Director General / Accounting Officer, Parliamentary Joint Services**

**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

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3. STATEMENT OF PERFORMANCE AGAINST THE PARLIAMENTARY JOINT SERVICES PREDETRMINED OBJECTIVES

**Introduction**

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 each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The Parliamentary Joint Services draws its objectives from the Parliamentary Service Commission strategic plan 2019-2030 pillars. This is also guided by the programme implemented by the PJS which is, General Administration, Planning and Support Services. The key development objectives are as follows:

- a) Pillar II: Excellence in service Delivery which calls on streamlining of the interactions between staff of Parliament and Members of Parliament thereby, enhancing the value of service the staff provide to members. The objectives are as follows:
  - i. To develop the capacity and capability of CPST as a centre of excellence in legislative studies,
  - ii. To institutionalize performance management systems across the Parliamentary Service,
  - iii. To strengthen the capacity of staff to facilitate members in discharging their constitutional duties in an effective and efficient manner,
  - iv. To enhance human resource management and business processes for efficient service delivery,
  - v. To enhance staff wellness for efficient service delivery.
- b) Pillar VI: Provision of Modern Facilities and Secure Working Environment for Members and Staff of Parliament. The objectives are as follows:
  - i. To create a parliamentary square
  - ii. To provide adequate facilities and security for Members and staff of Parliament

**Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

- i. Construction of Multi-storey office block
- ii. Purchase of Imani House

# PARLIAMENTARY JOINT SERVICES

## Reports and Financial Statements

For The Six Months Period ended June 30, 2020

### CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The Parliamentary Service Commission is a corporate citizen that endeavours to ensure that its operations impact positively to its stakeholders and the general citizenry of Kenya. The Parliamentary Joint Service exists to provide essential services to the Parliament of Kenya thereby directly impacting on the quality of leadership in terms of representation, oversight and legislation which in turn impacts on all Kenyans. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on Parliamentary Service Commission's Strategic Pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence.

#### 1. Sustainability strategy and profile -

The Parliamentary Service Commission has made key efforts and achievements towards sustainability including adopting a policy (the strategic plan) which envisions a green parliament. To this end the Commission has procured a paperless solution which has to a great extent minimised the use of paper in daily operations. It is also envisioned that all buildings shall use green energy solutions. The Multi storey office block under construction is one of such projects that incorporates green energy solutions. Sustainability solutions though cost effective in the long term require resources to install and in the prevailing macroeconomic environment may seem to be costly to the institution in the procurement process.

#### 2. Environmental performance

The Parliamentary Service Commission is a public entity guided by provisions of the laws of Kenya. Therefore, the environmental policy is anchored on the laws of Kenya and the strategic plan. The strategic plan is the policy tool relied on to guide the organisation on environmental policy. Other than that, the Parliamentary Service Commission is mainly a consumer of various items for use including those of an ICT nature which may not be biodegradable. Our ICT policy provides for proper waste management for radioactive or electronic waste shall be disposed of only to persons licensed to handle the respective waste under section 88 of the Environmental Management and Coordination Act, 1999.

#### 3. Employee welfare

The Parliamentary Service Commission is in the process of adopting its HR manual which comprises of all HR policies which guide on the hiring process. In the hiring of persons, the institution takes into consideration the constitutional principles of gender inclusivity and ethnic balance. The Commission has procured an online recruitment system which has an instant feedback mechanism and therefore the suggestions of stakeholders are taken into account including appeals mechanisms for when candidates are of the view that they have been failed unfairly.

There is established a Human Resource Development unit which assists in the identification of training needs and seats in the training committee as the secretariat to advice on training and development matters. The Commission has a training policy that ensures that every officer is trained bi-annually to improve skills in their various areas of operation. Our schemes of service ensure career growth through the employees' employment. The Schemes of service are reviewed as and when required for the development of officers within the service. The

## **PARLIAMENTARY JOINT SERVICES**

### **Reports and Financial Statements**

**For The Six Months Period ended June 30, 2020**

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Human resource development unit has developed an appraisal tool by which the staff are appraised yearly.

There is a policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA and a committee charged with the responsibility of ensuring compliance with the Act.

#### **4. Market place practices-**

Responsible competition practice

- a) The Parliamentary Service Commission is guided by the laws of Kenya on corruption matters. The Commission works regularly with the Ethics and Anti-Corruption Commission to develop policies which work towards the realization of a corruption free society. In the procurement process which competition is required to be fair and free of corruption and bribery, the commission has sensitised the employees through trainings on the provisions of the procurement law in relation to corruption. On the part of the contractors/suppliers, the tender documents require the filling of an anti-corruption form for all participants in a tender.
- b) For every contract, the accounting officer appoints a contract administrator or contract implementation team for complex and specialised contracts. The purpose of this is to ensure that the contract is performed as intended and to ensure that payments are raised and honoured when due. It is the responsibility of the administrators to ensure that the procuring entity meets all its payment and other obligations on time and in accordance with the contract. Once an invoice is raised the Commission ensures that the same is processed within a period of 45 days when exchequer is available.
- c) The Commission advertises through the papers and its website, this ensures wide coverage and fairness in access to information.
- d) The Parliamentary Service Commission ensures that its services are easily accessible to the public by ensuring that departments have a service charter.

#### **5. Community Engagements-**

The Commission engages citizenry through its citizen engagement programmes like a Parliamentary week whereby citizens are allowed within the precincts of Parliament to learn the workings of the various departments of the Commission. It also facilitates the houses of Parliament in community engagement including facilitating the Senate to conduct sittings in other parts of the country.

# PARLIAMENTARY JOINT SERVICES

## Reports and Financial Statements

For The Six Months Period ended June 30, 2020

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### 4. STATEMENT OF PJS MANAGEMENT RESPONSIBILITIES

Section 83 (1) of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 83 (2(b)) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Parliamentary Joint Service is responsible for the preparation and presentation of the Parliamentary Joint Service's financial statements, which give a true and fair view of the state of affairs of the PJS as at 30<sup>th</sup> June, 2020.

This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Parliamentary Joint Service; (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 Parliamentary Joint Service accepts responsibility for the Parliamentary Joint Service's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the PJS financial statements give a true and fair view of the state of Parliamentary Joint Service's transactions For The Six Months Period ended 30<sup>th</sup> June, 2020, and its financial position as at that date. The Accounting Officer in charge further confirms the completeness of the accounting records maintained and which have been relied in the preparation financial statements as well as the adequacy of the systems of internal financial control systems.

The Accounting Officer in charge confirms that the entity has fully complied with the applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the period under review were used for the eligible purposes for which they were intended for and were properly accounted.

Further, the Accounting Officer confirms that the financial statements have been prepared in a form compliant with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

#### Approval of the financial statements

The Parliamentary Joint Service financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> September, 2020



**Mr. Clement M. Nyandiere, MBS**  
Director General/Accounting Officer  
Parliamentary Joint Services



**Mr. Johnson N. Muyera**  
ICPAK Member No. 8221  
Chief Accountant

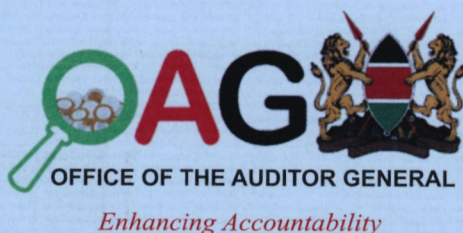
**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

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5. REPORT OF THE AUDITOR GENERAL ON THE PARLIAMENTARY JOINT SERVICES

# REPUBLIC OF KENYA

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Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON PARLIAMENTARY JOINT SERVICES FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2020**

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

#### **Opinion**

I have audited the accompanying financial statements of Parliamentary Joint Services set out on pages 16 to 38, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent and development combined for the six (6) months period 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 Parliamentary Joint Services as at 30 June, 2020, and of its financial performance and its cash flows for the six months period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Parliamentary Service Act, 2019.

#### **Basis for Opinion**

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

#### **Key Audit Matters**

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

## **Other Matter**

### **Pending Bills**

Annex 1 to the financial statements indicates that the Parliamentary Joint Services had pending bills amounting to Kshs.45,462,874 as at 30 June, 2020. The pending bills relate to construction of buildings and supply of goods and services which were not settled in 2019/2020 financial year but were instead carried forward to 2020/2021. Failure to settle bills during the year to which they relate adversely affects the provisions of the subsequent year to which they are charged.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Failure to Maintain Assets Register**

The statement of receipts and payments for the year ended 30 June, 2020 reflects an expenditure of Kshs.1,643,577,284 in respect of acquisition of assets. As disclosed under Note 6 and Annex 3 to the financial statements, the amount represents the total historical cost of assets purchased and held by the Parliamentary Joint Services as at 30 June, 2020. However, the Management did not maintain an assets register contrary to Regulation 143 of the Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer to maintain a register of assets under his or her control or possession as prescribed by the relevant laws.

The Management explained that assets are jointly owned by three votes of Parliament - the Senate, the National Assembly and the Parliamentary Joint Services and that, the Parliamentary Service Commission is in the process of developing a policy to address the ownership.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the ability of Parliamentary Joint Services to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless t Management is aware of the intention to abolish the Parliamentary Joint Services or to cease operations.

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

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

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

## **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Parliamentary Joint Services ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Parliamentary Joint Services to cease to continue sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Parliamentary Joint Services to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

  
Nancy Gathungu  
**AUDITOR-GENERAL**

**Nairobi**

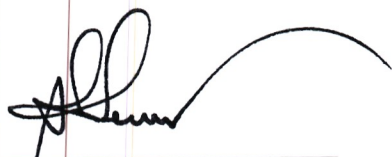
**13 April, 2021**

**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

6. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019/2020	2018/2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	3,707,299,048.70	-
Other Revenues	2	-	-
<b>TOTAL REVENUES</b>		<b>3,707,299,048.70</b>	<b>-</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	1,096,836,752.40	-
Use of goods and services	4	950,142,102.10	-
Social Security Benefits	5	200,000.00	-
Acquisition of Assets	6	1,643,577,283.90	-
<b>TOTAL PAYMENTS</b>		<b>3,690,756,138.40</b>	<b>-</b>
<b>SURPLUS/DEFICIT</b>		<b>16,542,910.30</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September, 2020 and signed by:



**Mr. Clement M. Nyandiere, MBS**  
**Director General/Accounting Officer**  
**Parliamentary Joint Services**



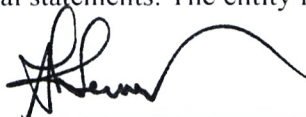
**Mr. Johnson N. Muyera**  
**ICPAK Member No. 8221**  
**Chief Accountant**

**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

7. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019/2020	2018/2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	7A	392,467,286.80	
Cash Balances	7B	52,167.00	
<b>Total Cash And Cash Equivalents</b>		<b>392,519,453.80</b>	
Accounts Receivables - Outstanding Imprest and Clearance Accounts	8	2,653,672.80	
<b>TOTAL FINANCIAL ASSETS</b>		<b>395,173,126.60</b>	
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	9	378,630,216.30	
<b>NET FINANCIAL ASSETS</b>		<b>16,542,910.30</b>	
<b>REPRESENTED BY</b>			
Fund balance b/fwd		-	
Prior year adjustments		-	
Surplus/Deficit for the year		16,542,910.30	
<b>NET FINANCIAL POSSITION</b>		<b>16,542,910.30</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September, 2020 and signed by:



**Mr. Clement M. Nyandiere, MBS**  
**Director General/Accounting Officer**  
**Parliamentary Joint Services**



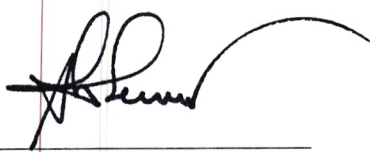
**Mr. Johnson N. Muyera**  
**ICPAK Member No. 8221**  
**Chief Accountant**

**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

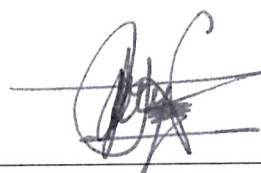
8. STATEMENT OF CASH FLOWS

	Note	2019/2020	2018/2019
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	3,707,299,048.70	-
Other Revenues	2	-	-
		<b>3,707,299,048.70</b>	
<b>Payments for operating expenses</b>			
Compensation of Employees	3	1,096,836,752.40	-
Use of goods and services	4	950,142,102.10	-
Social Security Benefits	5	200,000.00	-
		<b>2,047,158,854.50</b>	
<b>Adjusted for:</b>			
Changes in receivables		- 2,653,672.80	-
Changes in payables		378,630,216.30	-
Adjustments during the year		-	-
<b>Net cashflow from operating activities</b>		<b>2,036,096,737.70</b>	
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	1,643,577,283.90	-
<b>Net cash flows from Investing Activities</b>		<b>- 1,643,577,283.90</b>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>392,519,453.80</b>	
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>-</b>	<b>-</b>
<b>Cash and cash equivalent at END of the year</b>		<b>392,519,453.80</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September, 2020 and signed by:



**Mr. Clement M. Nyandiere, MBS**  
**Director General/Accounting Officer**  
**Parliamentary Joint Service**



**Mr. Johnson N. Muyera**  
**ICPAK Member No. 8221**  
**Chief Accountant**

# PARLIAMENTARY JOINT SERVICES

## Reports and Financial Statements

For The Six Months Period ended June 30, 2020

### 9. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE, 2020

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	%of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	<b>RECEIPTS</b>			0			
	Exchequer releases	4,617,660,055	0	4,617,660,055	3,707,299,049	910,361,006	80%
	Proceeds from Sale of Assets	7,000,000		7,000,000	0	7,000,000	0%
	<b>Total Receipts</b>	<b>4,624,660,055</b>	<b>0</b>	<b>4,624,660,055</b>	<b>3,707,299,049</b>	<b>917,361,006</b>	<b>80%</b>
	<b>PAYMENTS</b>						
3	Compensation of Employees	1,221,995,007		1,221,995,007.00	1,096,836,752.40	125,158,254.60	90%
4	Use of goods and services	1,595,948,524		1,595,948,524.00	950,142,102.10	645,806,421.90	60%
5	Social Security Benefits	10,500,000		10,500,000.00	200,000.00	10,300,000.00	2%
6	Acquisition of Assets	1,796,216,524		1,796,216,524.00	1,643,577,283.90	152,639,240.10	92%
	<b>Grand Total</b>	<b>4,624,660,055</b>	<b>0</b>	<b>4,624,660,055</b>	<b>3,690,756,138</b>	<b>933,903,917</b>	<b>80%</b>
	<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,542,910</b>	<b>(16,542,910)</b>	

i. Use of goods (60%)


The year was interrupted by the COVID 19 from the third quarter (PJS first quarter) to the fourth quarter. This affected the government operations significantly. The PJS plans and operations were as well greatly affected resulting into the low consumption of budget.

ii. Social Security Benefits (2%)

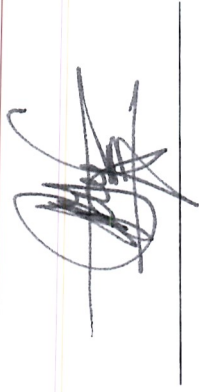
This is a provisional budget to cushion the Members and staff of Parliamentary Service Commission with benevolent assistance. The consumption of the budget depends on the cases reported during the year. During the year 2019/2020 very few cases were reported hence the relatively low budget utilization.

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**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September, 2020 and signed by:



**Mr. Clement M. Nyandiere, MBS**  
**Director General/Accounting Officer**  
**Parliamentary Joint Services**



**Mr. Johnson N. Muyera**  
**ICPAK Member No. 8221**  
**Chief Accountant**

# PARLIAMENTARY JOINT SERVICES

## Reports and Financial Statements

For The Six Months Period ended June 30, 2020

### 10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Code	Revenue/Expense Item	Original Budget a	Adjustment s b	Final Budget c=a+b 0	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Fin: Budget f=d/c %
	<b>RECEIPTS</b>						
1	Exchequer releases	2,895,443,580		2,895,443,580	2,097,312,894	798,130,686	72%
	Proceeds from Sale of Assets	7,000,000		7,000,000	0	7,000,000	0%
	<b>Total Receipts</b>	<b>2,902,443,580</b>	<b>0</b>	<b>2,902,443,580</b>	<b>2,097,312,894</b>	<b>805,130,686</b>	<b>72%</b>
	<b>PAYMENTS</b>						
3	Compensation of Employees	1,221,995,007		1,221,995,007.00	1,096,836,752.40	125,158,254.60	90%
4	Use of goods and services	1,595,948,524		1,595,948,524.00	950,142,102.10	645,806,421.90	60%
5	Social Security Benefits	10,500,000		10,500,000.00	200,000.00	10,300,000.00	2%
6	Acquisition of Assets	74,000,049		74,000,049.00	35,958,193.50	38,041,855.50	49%
	Finance Costs, including Loan Interest			-	-	-	
	<b>Grand Total</b>	<b>2,902,443,580</b>	<b>0</b>	<b>2,902,443,580</b>	<b>2,083,137,048</b>	<b>819,306,532</b>	<b>72%</b>
	<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,175,846</b>	<b>(14,175,846)</b>	

#### i. Use of goods (60%)

The year was interrupted by the COVID 19 from the third quarter (PJS first quarter) to the fourth quarter. This affected the government operations significantly. The PJS plans and operations were as well greatly affected resulting into the low consumption of budget.

#### ii. Social Security Benefits (2%)

This is a provisional budget to cushion the Members and staff of Parliamentary Service Commission with benevolent assistance. The consumption of the budget depends on the cases reported during the year. During the year 2019/2020 very few cases were reported hence the relatively low budget utilization.

**FAKLIJAMEN I AKY JOIN I SERVICED**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

**iii. Acquisition of Assets (49%)**

Parliamentary Joint Service was operational for only the third and fourth quarter of the financial year. The challenges of operationalization of a new vote affected the up-loading of the procurement plan which was later affected by the Covid19 pandemic.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September, 2020 and signed by:



**Mr. Clement M. Nyandiere, MBS**  
**Director General/Accounting Officer**  
**Parliamentary Joint Services**



**Mr. Johnson N. Muyera**  
**ICPAK Member No. 8221**  
**Chief Accountant**

**PARLIAMENTARY JOINT SERVICES**  
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**For The Six Months Period ended June 30, 2020**

11. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
	<b>RECEIPTS</b>			0			
1	Exchequer releases	1,722,216,475		1722216475	1,609,986,155	112,230,320	93%
2	Other receipts			0		0	
	<b>Total Receipts</b>	<b>1,722,216,475</b>	<b>0</b>	<b>1,722,216,475</b>	<b>1,609,986,155</b>	<b>112,230,320</b>	<b>93%</b>
	<b>Payments</b>			0			
6	Acquisition of Assets	1,722,216,475		1,722,216,475.00	1,607,619,090	114,597,385	93%
	<b>Grand Total</b>	<b>1,722,216,475</b>	<b>0</b>	<b>1,722,216,475</b>	<b>1,607,619,090</b>	<b>114,597,385</b>	<b>93%</b>
	<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,367,065</b>	<b>(2,367,065)</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September, 2020 and signed by:



**Mr. Clement M. Nyandiere, MBS**  
**Director General/Accounting Officer**  
**Parliamentary Joint Services**



**Mr. Johnson N. Muyera**  
**ICPAK Members No. 8221**  
**Chief Accountant**

12. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
723000000		<b>General Administration, Planning and Support Services</b>	<b>4,624,660,055.00</b>	<b>3,690,201,174.40</b>	<b>934,458,880.60</b>
	723010000	General Administration, Planning and support services	4,624,660,055.00	3,690,201,174.40	934,458,880.60
		<b>Grand Total</b>	<b>4,624,660,055.00</b>	<b>3,690,201,174.40</b>	<b>934,458,880.60</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September, 2020 and signed by:



**Mr. Clement M. Nyandiere, MBS**  
**Director General/Accounting Officer**  
**Parliamentary Joint Services**



**Mr. Johnson N. Muyera**  
**ICPAK Member No. 8221**  
**Chief Accountant**

**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

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13. SIGNIFICANT ACCOUNTING POLICIES

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

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

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy.

This cash basis of accounting has been supplemented with accounting for;

- a) receivables that include imprests and salary advances and
- b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have consistently been applied through out the year.

**2. Reporting Entity**

The financial statements are for the Parliamentary Joint Services. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

**Construction of a Multi Storey Office Block (contract sum Ksh.5.8billion)-WIP**

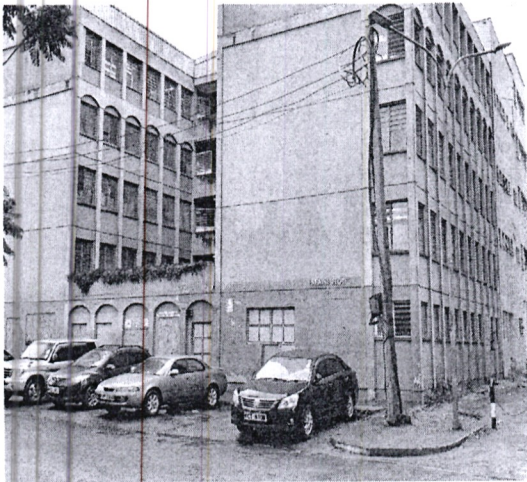
**Acquisition of Imani house partly cost Ksh. 200,000,000 (partly paid amount Ksh.150,000,000)**

**Refurbishment/Renovation of Senate Chambers.**

- i. Refurbishment/Renovation of Protection House.
- ii. Refurbishment/Renovation of Ukulima House.

**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

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Imani House



Multi Storey Office Block



Senate Chamber

**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

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**3. Reporting Currency**

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shillings.

**4. Significant Accounting Policies**

The accounting policies set out in this section have consistently been applied by the reporting Entity all year round.

**a) Recognition of Receipts**

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

• **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

• **Transfers from the Exchequer**

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

• **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June, 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

• **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

**b) Recognition of payments**

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Entity.

# PARLIAMENTARY JOINT SERVICES

## Reports and Financial Statements

For The Six Months Period ended June 30, 2020

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### • **Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

### • **Use of Goods and Services**

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

### • **Interest on Borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

### • **Repayment of Borrowing (Principal Amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

### • **Acquisition of Fixed Assets**

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

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

## **5. In-kind contributions**

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

## **6. Third Party Payments**

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

## **7. Cash and Cash Equivalents**

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

**PARLIAMENTARY JOINT SERVICES**  
**Reports and Financial Statements**  
**For The Six Months Period ended June 30, 2020**

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**Restriction on Cash**

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

Amounts maintained in deposits bank accounts are restricted for use in refunding third party deposits. As at 30th June, 2020, this amounted to Kshs 378,630,216.00 compared to Kshs nil in prior period as indicated on note 7A.

There were no other restrictions on cash during the year.

**8. Accounts Receivable**

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

**9. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**10. Pending Bills**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there were three supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget FOR THE SIX MONTHS PERIOD under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

# PARLIAMENTARY JOINT SERVICES

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### 12. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation. (Parliamentary Joint Service, no previous financial period comparable)

### 13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements For The Six Months Period ended 30<sup>th</sup> June, 2020.

### 14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

### 15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

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**1. EXCHEQUER RELEASES**

Description	Reference of the transfer	Date of transfer	2019-2020	2018-2019
			Kshs	Kshs
Total Exchequer Releases for quarter 1			-	
Total Exchequer Releases for quarter 2			-	
Total Exchequer Releases for quarter 3			2,148,095,742.25	-
Total Exchequer Releases for quarter 4			1,559,203,306.45	-
<b>TOTAL</b>			<b>3,707,299,048.70</b>	<b>-</b>

There was a final budget of exchequer of Kshs 4,624,660,055.00 by the end of the year of which only Kshs 3,707,299,048.7 was released as per the analysis below. The exchequer released was 80% of the total amount budgeted. A total of Kshs.32,149,489.00 were pending bills which were under process and whose exchequer requisition had not been made. The procurement plan for the third and fourth quarter was affected by Covid 19 pandemic.

Analysis of Exchequer releases during the year:

**2. OTHER REVENUE**

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

The budgeted Kshs. 7,000,000 proceed from sale of assets was not realized during the year

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### 3. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	403,541,857.30	-
Personal allowances paid as part of salary	610,247,082.60	-
Personal allowances paid as reimbursements	4,979,000.00	-
Pension and other social security contributions	78,068,812.50	-
<b>TOTAL</b>	<b>1,096,836,752.40</b>	-

A budget consumption of 90% was achieved. This was due to the timely release of personnel emoluments related exchequer requisitions by the National Treasury. The 10% unconsumed budget was for new staffers who were to be hired during the year but was not done.

### 4. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	30,975,159.25	-
Communication, supplies and services	12,459,237.25	-
Domestic travel and subsistence	31,427,807.45	-
Foreign travel and subsistence	38,964,110.00	-
Printing, advertising and information supplies & services	24,330,554.95	-
Rentals of produced assets	62,288,327.30	-
Training expenses	32,456,273.00	-
Hospitality supplies and services	21,336,153.00	-
Insurance costs	279,291,257.15	-
Specialised materials and services	1,745,400.00	-
Office and general supplies and services	16,866,258.50	-
Other operating expenses	362,625,529.40	-
Routine maintenance – vehicles and other		

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transport equipment	3,796,112.05	-
Routine maintenance – other assets	22,824,593.60	-
Fuel Oil and Lubricants	8,755,329.20	-
<b>TOTAL</b>	<b>950,142,102.10</b>	<b>-</b>

A budget consumption of 60% was achieved. Parliamentary Joint Service was operational for only the third and fourth quarter of the financial year. The challenges of operationalization of a new vote affected the up loading of the procurement plan which was later affected by the Covid19 pandemic. There were pending bills of Kshs. 17,155,161 in progress at close of the financial year which could not be ready for payment on time.

**5. SOCIAL SECURITY BENEFITS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	200,000.00	-
<b>TOTAL</b>	<b>200,000.00</b>	<b>-</b>

A budget consumption of only 2% that is far below 90%. The consumption of the budget this item depends on the benevolent cases like funerals whose happening cannot be anticipated with certainty. Very few cases were reported during the year hence the relatively low budget consumption.

# PARLIAMENTARY JOINT SERVICES

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### 6. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
<b>Non Financial Assets</b>		
Purchase of Vehicles and Other Transport Equipment	14,250,000.00	-
Purchase of Office Furniture and General Equipment	13,232,193.50	-
Purchase of Specialised Plant, Equipment and Machinery	8,476,000.00	-
Purchase of Non-Residential Buildings	150,000,000.00	-
Construction of Buildings	1,224,297,438.55	-
Refurbishment of Non-Residential Buildings	233,321,651.85	-
<b>Sub Total</b>	<b>1,643,577,283.90</b>	<b>-</b>
<b>TOTAL</b>	<b>1,643,577,283.90</b>	<b>-</b>

### 7A. Bank Accounts with Central Bank of Kenya – Nairobi

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2019-2020	2017-2018
				Kshs	Kshs
Central Bank of Kenya, 1000433817,KShs		Recurrent		11,860,005.90	
Central Bank of Kenya, 1000433825,KShs		Development		1,977,064.60	
Central Bank of Kenya, 1000433833,KShs		Deposits		378,630,216.00	
Central Bank of Kenya, 100024514,KShs				-	
<b>Total</b>	<b>-</b>			<b>392,467,286.50</b>	

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**7B. CASH IN HAND**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency	52,167.00	-
Cash in Hand – Held in foreign currency	-	-
<b>TOTAL</b>	<b>52,167.00</b>	<b>-</b>

**Cash in hand also analyzed as follows:**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Headquarters, National Assembly, Cashoffice	52,167.00	-
Location 1	-	-
<b>TOTAL</b>	<b>52,167.00</b>	<b>-</b>

**7C. OTHER BANK ACCOUNTS:**

- I. Parliamentary Joint Service Standing Imprest account number 1270235869 at Kenya Commercial Bank – KICC Branch had a credit balance of Kshs. 1,170,344.00 as per the authority REF: AG.3/88/1 Vol.33/47 of 24<sup>th</sup> January, 2020.
- II. Centre for Parliamentary Training and Studies account number 01129201146700 at the Co-operative Bank – Parliament Road Branch had a credit balance of Kshs. 20,825,324.45.

**8. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS & SALARY ADVANCE**

<b>Description</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	1,860,575.6	-
Salary advances	793,097.20	-
<b>TOTAL</b>	<b>2,653,672.80</b>	<b>-</b>

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### Analysis of Salary Advance

S/NO	EMPLOYEE CODE	NAME	BALANCE
1	99003498	January M Kali	37,500.00
2	99003552	Irene Mutuo Mulyu	34,722.20
3	99003689	Mariko Roche	25,000.00
4	99003709	Erustus Lotuk Akuta	55,125.00
5	99003719	Jamal Dumila Yunus	34,500.00
6	99003730	Joab Mambili Amagola	34,500.00
7	99003743	Sandra Sionta	37,500.00
8	99003808	Bridged Sielei	60,000.00
9	99003909	Maryan Ali Haji	32,250.00
10	99004558	Pauline Muthoni Kigera	82,500.00
11	99004334	Alex Mutuku	100,000.00
12	99003499	Nicholas Matiko	259,500.00
			<b>793,097.20</b>

### Analysis of Imprest

Name of Officer	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Judith Mjama	5-Feb-20	842,062.00	2,105.20	839,956.80
Sammy Kipkorir	6-Feb-20	515,464.00	5,154.60	510,309.40
Mohamud Abdi Noor	6-Feb-20	515,464.00	5,154.60	510,309.40
<b>Total</b>		<b>1,872,990.00</b>	<b>12,414.40</b>	<b>1,860,575.60</b>

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**9. Accounts Payables (RETENTION)**

	2019-2020	2028-2019
	Kshs.	Kshs.
Contractors' Retention Deposit	378,630,216.00	-
Other Payables	-	-
<b>TOTAL</b>	<b>378,630,216.00</b>	<b>-</b>

**Analysis of Contractors' Retention**

ITEM NO.	CONTRACTOR	AMOUNT RETAINED	AMOUNT REFUNDED TO DATE	BALANCE
1	CARPARKING CONTRACTOR	1,918,014.15	602,994.95	1,315,019.20
2	CHINA JIANGXI INTERNATIONAL	376,953,427.70	90,610,397.10	286,343,030.60
3	COMMCARRIER SATELLITE SERVICES	3,782,318.40	-	3,782,318.40
4	EPCO CONTRACTORS	39,536,820.20	-	39,536,820.20
5	FLOORING AND INTERIORS	2,490,653.25	1,245,325.60	1,245,327.65
6	MARIDADI BUILDING CONTRACTORS	14,875,559.10	-	14,875,559.10
7	MILLICONS LIMITED	125,458,644.10	125,458,644.75	(0.65)
8	MSINGI BORA BUILDERS AND CONTRACTORS	83,780.00	-	83,780.00
9	N.K. BROTHERS LIMITED	24,738,348.15	21,454,635.90	3,283,712.25
10	NETWORKING CONTRACTOR	3,407,910.35	1,591,955.60	1,815,954.75
11	RHINO CONTRACTORS LIMITED	1,083,000.40	659,217.95	423,782.45
12	SECURITY SIEMENS	20,829,324.95	-	20,829,324.95
13	WESTVIEW LIMITED	4,883,545.00	1,864,699.80	3,018,845.20
14	SCOPE DESIGN SYSTEMS LTD	2,076,742.20	-	2,076,742.20
	<b>TOTAL</b>	<b>622,118,087.95</b>	<b>243,487,871.65</b>	<b>378,630,216.30</b>

# PARLIAMENTARY JOINT SERVICES

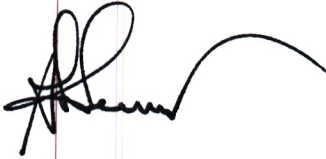
Reports and Financial Statements

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## XVI. PROGRESS ON FOLLOW UP OF AUDITOR'S RECOMMENDATIONS

This is the first financial year the Parliamentary Joint Service was in operation and therefore there were no issues and recommendations from the external auditor to report on.



**Mr. Clement M. Nyandiere**  
**Director General/Accounting Officer**  
**Parliamentary Joint Services**



**Mr. Johnson N. Muyera**  
**ICPAK Member No. 8221**  
**Chief Accountant**

# PARLIAMENTARY JOINT SERVICES

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### ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	A	B	C	d=a-c		
<b>Construction of buildings</b>						
1. Stainless Steel	972,825.00	17/07/2019	0.00	972,825.00		2019/2020
2. China Jiangxi Intl. Ltd	59,633,822.48	27/02/2020	49,000,000.00	10,633,822.48		2019/2020
3. China Jiangxi Intl. Ltd	39,194,764.80	20/03/2020	39,194,764.80	0.00		2019/2020
4. China Jiangxi Intl. Ltd	5,493,801.60	20/03/2020	5,493,801.60	0.00		2019/2020
5. China Jiangxi Intl. Ltd	13,308,367.32	20/03/2020	0.00	13,308,367.32		2019/2020
6. China Jiangxi Intl. Ltd	45,455,440.50	23/03/2020	45,455,440.50	0.00		2019/2020
7. China Jiangxi Intl. Ltd	31,354,165.46	17/04/2020	31,354,165.46	0.00		2019/2020
8. China Jiangxi Intl. Ltd	125,416,661.24	17/04/2020	125,416,661.24	0.00		2019/2020
9. China Jiangxi Intl. Ltd	4,502,136.18	17/04/2020	4,502,136.18	0.00		2019/2020
10. China Jiangxi Intl. Ltd	2,789,293.22	17/04/2020	0.00	2,789,293.22		2019/2020
11. China Jiangxi Intl. Ltd	18,008,544.72	17/04/2020	18,008,544.72	0.00		2019/2020
12. China Jiangxi Intl. Ltd	253,722,725.80	14/05/2020	253,722,725.80	0.00		2019/2020
13. China Jiangxi Intl. Ltd	4,016,352.00	14/05/2020	4,016,352.00	0.00		2019/2020
14. China Jiangxi Intl. Ltd	318,011.11	17/05/2020	318,011.11	0.00		2019/2020
15. China Jiangxi Intl. Ltd	1,272,044.45	17/05/2020	1,272,044.45	0.00		2019/2020
16. China Jiangxi Intl. Ltd	11,157,172.90	30/06/2020	11,157,172.90	0.00		2019/2020
17. Ooro & Sanya Associates	383,567.49	10/03/2020	0.00	383,567.49		2019/2020
18. Mutiso Menezes Intl.	49,623,636.07	18/05/2020	49,623,636.07	0.00		2019/2020
19. N. K. Brothers Ltd	3,105,999.64	15/06/2020	0.00	3,105,999.64		2019/2020
20. N. K. Brothers Ltd	3,361,235.49	15/06/2020	0.00	3,361,249.49		2019/2020
21. Raerex Ltd	2,864,329.70	30/06/2020	0.00	2,864,329.70		2019/2020
22. Emken Building & Constru	399,000.00	10/03/2020	0.00	399,500.00		2019/2020
<b>Sub-Total</b>	<b>676,353,897.17</b>		<b>638,535,456.83</b>	<b>37,818,954.34</b>		
<b>Supply of Goods</b>						
23. Standard Media Group Ltd	407,262.43	28/02/2019	0.00	407,262.43		2018/2019
24. Standard Media Group Ltd	421,114.05	31/07/2019	0.00	421,114.05		2018/2019
25. Standard Media Group Ltd	421,114.05	31/07/2019	0.00	421,114.05		2018/2019
26. Safaricom Ltd	55,000.00	28/05/2020	0.00	55,000.00		2019/2020
27. Law Africa	815,601.60	23/06/2020	815,601.60	0.00		2019/2020
28. Senar Technologies	897,175.00	18/06/2020	897,175.00	0.00		2019/2020
29. Trimax Investments	999,000.00	25/06/2020	999,000.00	0.00		2019/2020

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
30. Great Kenmax Solutions	1,126,100.00	25/06/2020	1,126,100.00	0.00		2019/2020
31. Nickden Vision Enterprises	1,240,000.00	23/06/2020	0.00	1,240,000.00		2019/2020
32. Pamak Supplies	1,273,800.00	25/06/2020	1,273,800.00	0.00		2019/2020
33. Morrisson Printing (K) Ltd	1,858,000.00	25/05/2020	0.00	1,858,000.00		2019/2020
34. Jalut Company	1,925,000.00	26/06/2020	1,925,000.00	0.00		2019/2020
<b>Sub-Total</b>	<b>11,439,167.13</b>		<b>7,036,676.60</b>	<b>4,402,490.53</b>		
<b>Supply of Services</b>						
35. Kenya Airways	74,650.00	30/06/2020	74,650.00	0.00		2019/2020
36. Kenya Airways	121,185.00	30/06/2020	121,185.00	0.00		2019/2020
37. Nation Media Group Ltd	122,861.00	12/06/2020	122,861.00	0.00		2019/2020
38. Nation Media Group Ltd	122,861.00	18/06/2020	122,861.00	0.00		2019/2020
39. Nation Media Group Ltd	122,861.00	29/06/2020	122,861.00	0.00		2019/2020
40. Tamia	125,033.00	30/06/2020	125,033.00	0.00		2019/2020
41. Tamia	142,537.62	10/06/2020	0.00	142,537.62		2019/2020
42. Tamia	142,537.62	29/06/2020	0.00	142,537.62		2019/2020
43. Tamia	142,537.62	29/06/2020	0.00	142,537.62		2019/2020
44. Tamia	142,537.62	30/06/2020	0.00	142,537.62		2019/2020
45. Briela Trading Company ltd	145,000.00	23/06/2020	145,000.00	0.00		2019/2020
46. Kenya Airways	145,310.00	12/05/2020	145,310.00	0.00		2019/2020
47. Tamia	146,946.00	07/05/2020	0.00	146,946.00		2019/2020
48. Star Publications Ltd	163,763.62	31/05/2020	0.00	163,763.62		2019/2020
49. Star Publications Ltd	171,870.73	09/06/2020	0.00	171,870.73		2019/2020
50. Star Publications Ltd	171,870.73	09/06/2020	0.00	171,870.73		2019/2020
51. Mediamax	185,600.00	03/04/2020	185,600.00	0.00		2019/2020
52. Copycat Ltd	189,382.00	30/06/2020	0.00	189,382.00		2019/2020
53. Standard media Group Ltd	349,339.00	31/05/2020	0.00	349,339.00		2019/2020
54. Standard media Group Ltd	369,210.37	28/02/2020	0.00	369,210.37		2019/2020
55. Nation Media Group Ltd	532,808.80	31/05/2020	0.00	532,908.80		2019/2020
56. Nation Media Group Ltd	576,601.47	30/06/2020	0.00	576,601.47		2019/2020
57. Copycat Ltd	909,590.38	30/06/2020	909,590.38	0.00		2019/2020
<b>Sub-Total</b>	<b>5,316,894.58</b>		<b>2,074,951.38</b>	<b>3,242,043.20</b>		
<b>GRANT TOTAL</b>	<b>693,109,958.88</b>		<b>647,647,084.81</b>	<b>45,462,874.07</b>		

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14. ANNEX 2 – LIST OF PROJECTS IMPLEMENTED BY PARLIAMENTARY JOINT SERVICES

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Construction of Multi-storey Office block	Construction Works	Mr. C. M. Nyandiere	Yes
2	Purchase of Imani House	Part payment of purchase price	Mr. C.M. Nyandiere	Yes
3	Refurbishment of Protection House	Payment of Final Account	Mr. C. M. Nyandiere	Yes

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**15. ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2018/2019</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year</b>	<b>Historical Cost c/f (Kshs) 2019/2020</b>
Buildings and structures	0	1,607,619,090.40	0	0	1,607,619,090.40
Transport equipment	0	14,250,000.00	0	0	14,250,000.00
Office equipment, furniture and fittings	0	13,232,193.50	0	0	13,232,193.50
ICT Equipment	0	8,476,000.00	0	0	8,476,000.00
<b>Total</b>		<b>1,643,577,283.90</b>	<b>0</b>	<b>0</b>	<b>1,643,577,283.90</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entitle assets)

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**16. ANNEX 4- REPORTS GENERATED FROM IFMIS**

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes