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THE AUDITOR-GENERAL

ON

PARLIAMENTARY JOINT SERVICES

**FOR THE YEAR ENDED
30 JUNE, 2021**



PARLIAMENTARY JOINT SERVICES
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

PARLIAMENTARY JOINT SERVICE
Reports and Financial Statements
For the year ended June 30, 2021.

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PARLIAMENTARY JOINT SERVICE

Reports and Financial Statements

For the year ended 30, June 2021.

1. KEY PARLIAMENTARY JOINT SERVICE 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.

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.

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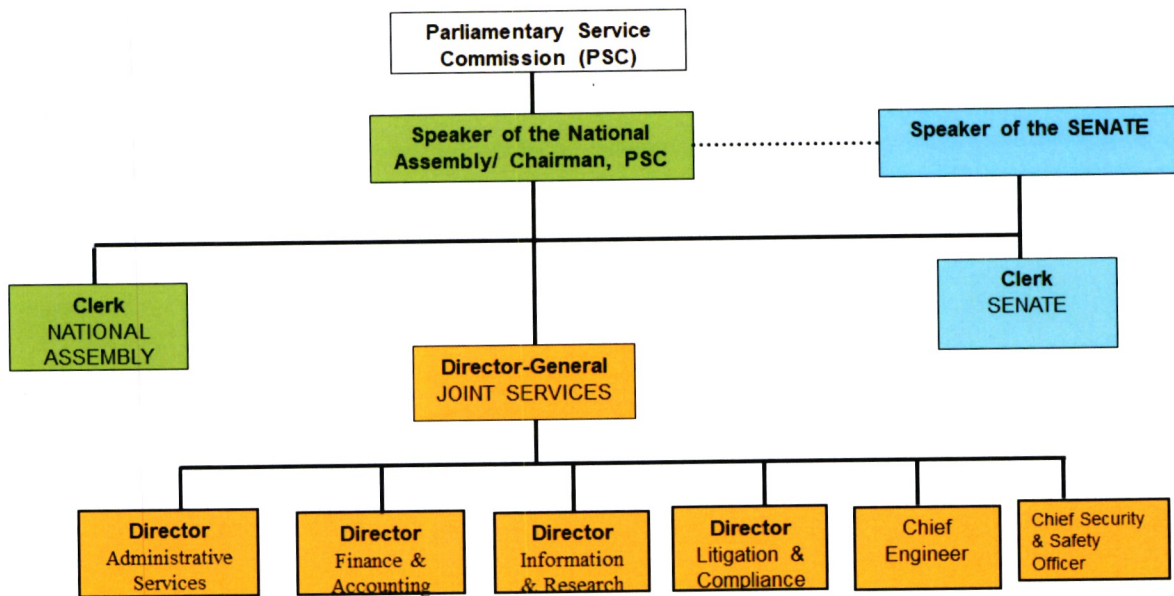
(iii) Mission

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.

The Parliamentary Joint Services Structure is as follows: -



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	<p>Hon. Justin B. N. Muturi, EGH, MP</p> <p>The Speaker of the Kenya National Assembly and the Chairman of the Parliamentary Service Commission.</p>
	<p>Hon. (Dr.) Naomi N. Shaban, EGH, MP</p> <p>Vice Chairperson Parliamentary Service Commission and member of Finance Committee.</p>
	<p>Hon. Sen Aaron Cheruiyot, MP</p> <p>Chairperson-Staff welfare Committee and member of Finance Committee.</p>
	<p>Hon. Sen Beth W. Mugo, EGH, MP</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>
	<p>Hon. Adan M. Keynan CBS, MP</p> <p>Chairperson-Finance Committee and is also a member of Tender and Procurement Committee.</p>
	<p>Hon. Benson Momanyi Orori, MP</p> <p>Chairperson-Tender and Procurement Committee.</p>






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	<p>Hon. Sen. George Munyasa Khaniri, MGH, MP</p> <p>Member of Tender and Procurement and Finance Committee /-Parliamentary Service Commission</p>
	<p>Hon. Aisha Jumwa Katana, MP</p> <p>Member of Tender and Procurement Committee.</p>
	<p>Hon. Samuel Kiprono Chepkong'a, C.B.S</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>
	<p>Hon. Rachel Ameso Amolo</p> <p>Member Parliamentary Service Commission; Chairperson Audit Committee.</p>
	<p>Mr. Jeremiah M. Nyegenye, C.B.S</p> <p>The Clerk Senate / Secretary to Parliamentary Service Commission and the Accounting officer of the Parliamentary Service Commission.</p>






(b) Key Management

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: -

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	<p>Mr. Jeremiah M. Nyegenye, C.B.S The Clerk Senate/Secretary to Parliamentary Service Commission and the Accounting officer of the Parliamentary Service Commission.</p>
	<p>Mr. Michael R. Sialai, EBS Member/Clerk of The National Assembly/Accounting Officer of The National Assembly.</p>
	<p>Mr. Clement M. Nyandiere (MBS) Member/Director General Parliamentary Joint Services/ Accounting Officer of The PJS.</p>
	<p>Mr. Mohamed Ali Mohamed, MBS Member/Deputy Clerk-Senate</p>
	<p>Ms. Eunice Wanjiku Gichangi, OGW Member/Deputy Clerk-Senate</p>

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	<p>Ms. Serah M. Kioko</p> <p>Member/Deputy Clerk-National Assembly</p>
	<p>Mr. Jeremiah W. Ndombi</p> <p>Member/Deputy Clerk-National Assembly</p>
	<p>Ms. Phyllis Makau, OGW</p> <p>Member/Director-Parliamentary Budget Office</p>
	<p>Prof. Nyokabi Kamau</p> <p>Member/Executive Director- Centre for Parliamentary Studies and Training (CPST)</p>
	<p>Mr. Anthony Njoroge</p> <p>Member/Director-Litigation and Compliance</p>

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(c) Fiduciary Management

The key management personnel who held office of Parliamentary Joint Services during the year ended 30th June, 2021 and who had direct fiduciary responsibility was: -

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

1. 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

- Rachel Ameso Amolo –**Chairperson**
- Sen. Beth Mugo, EGH, MP
- Hon. Naomi Shabaan, EGH, MP

Tender and Procurement

- Hon. Benson Momanyi, MP - **Chairperson**
- Sen. George Khaniri, MGH, MP
- Hon. Adan Keynan, CBS, MP
- Hon. Aisha Jumwa, MP
- Hon. Samuel Chepkong’ a, CBS

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(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.

(d) Parliamentary Joint Service Headquarters

Parliamentary Joint Service

P.O. Box 41842-00100

Parliament Building

Parliament Road

Nairobi, KENYA

(e) Parliamentary Joint Service Contacts

Telephone: (+254) 2221291

E-mail DG@parliament.go.ke

Website www.parliament.go.ke

(f) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

Nairobi, Kenya

(g) Principal Legal Adviser

Director Litigation and Compliance

Parliamentary Joint Service, Parliament road

P.O. Box 41842

G.P.O 00100

NAIROBI - KENYA

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(h) Bankers

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

(i) Independent Auditors

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

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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 period ended June 30th, 2021 (Financial Year 2020/2021.)

The Parliamentary Joint Service implements two programmes:

- (i) General Administration, Planning and Support Services,
- (ii) Legislative training and knowledge management implemented by Centre for Parliamentary Studies and Training(CPST)

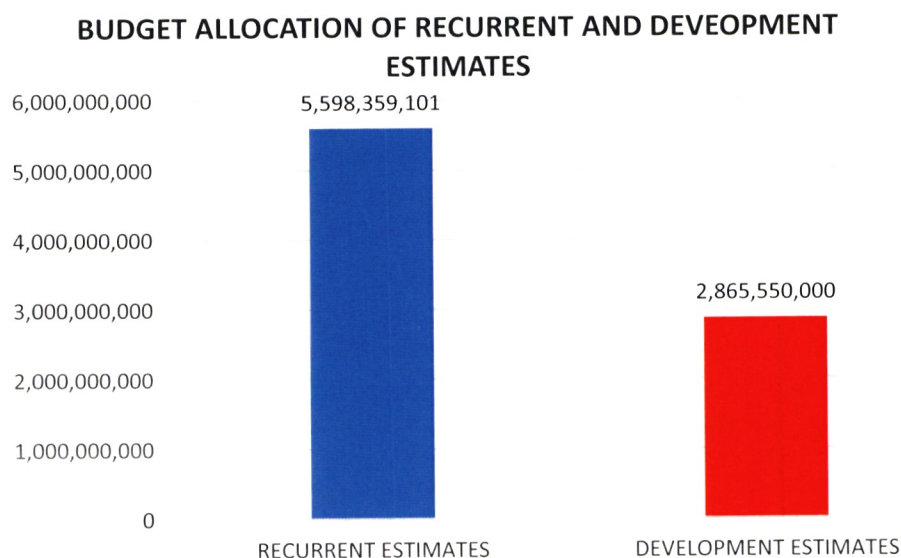
This is with an objective to enhancing service delivery in the Parliamentary Service Commission, staff performance and improving the working environment.

Summary of the budget performance

In the Financial Year under review the PJS had a total approved budget of KShs. 8,463,909,101 of which KShs. 5,598,359,101.00 is for recurrent expenditure and KShs. 2,865,550,00.00 is for Development expenditure. The recurrent expenditure includes KShs. 2,647,731,717.00 for compensation to employees; KShs. 2,802,573,529.00 for use of goods and services; and KShs. 148,053,855.00 for other recurrent expenditures. The PJS expenditure was to be financed by KShs. 14,000,000.00 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. 7,135,418,090. By the end of 30th June, 2021 PJS had utilized KShs. **7,127,001,919**. This indicates a surplus of Kshs **8,416,171**. The balances held by the PJS at the end of financial were, KShs. 80,750 as salary advance while Kshs 9,190,317 as bank balances.

Graph on budget allocation



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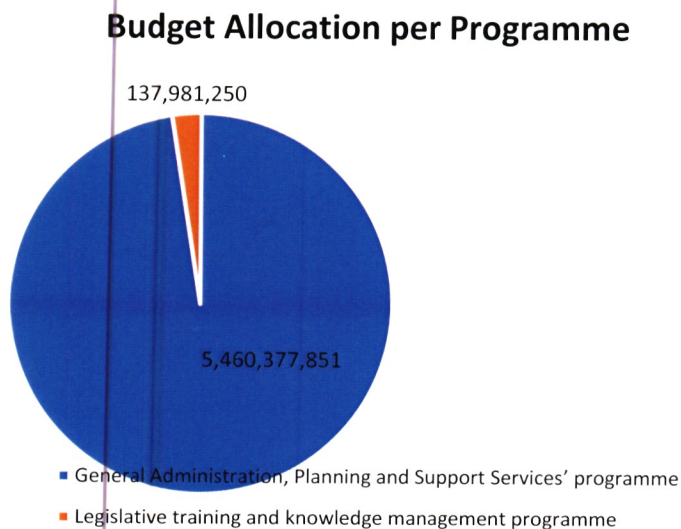
The graph above shows the overall recurrent and development resource allocated for Parliamentary Joint Service in the FY 2020/21.

The development Estimates were utilized for provision of physical facilities and other infrastructure development within Parliament while the recurrent estimates were used to cater for; Compensation to Employees, Use of Goods and Services, Grants and Transfers, Other recurrent, including purchase of furniture and computers.

ALLOCATION BY PROGRAMME

The approved Recurrent budget for Parliamentary Joint Services was allocated between the two programmes. General Administration, Planning and Support Services’ programme had an allocation of Kshs **5,460,377,851** while the Legislative training and knowledge management programme was allocated **Kshs. 137,981,250**. This is represented in the chart below:

Graph on budget allocation per program



The chart above analyses the resources allocated to each programme implemented by the parliamentary joint services vote.

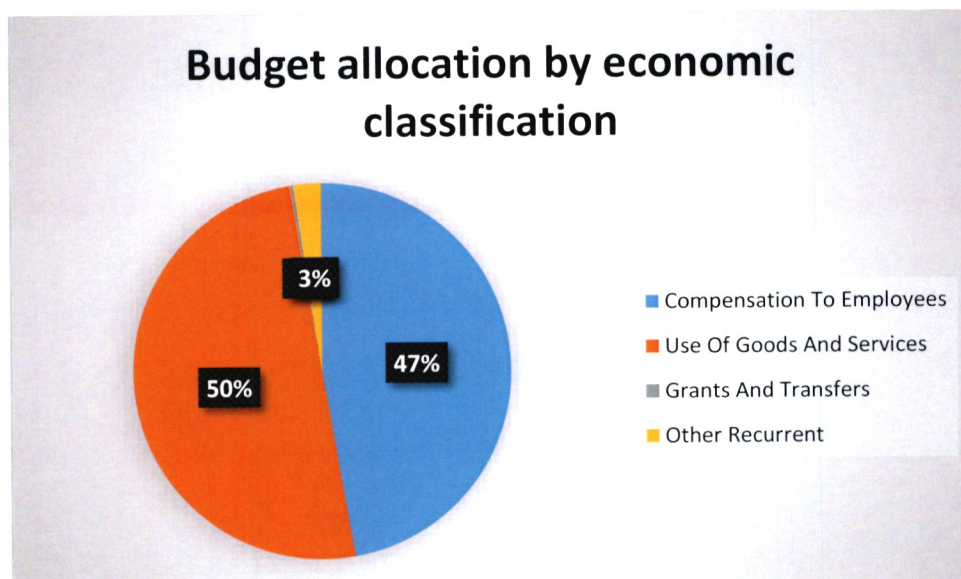
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ALLOCATION BY ECONOMIC CLASSIFICATION

The recurrent allocation of KShs. 5,598,359,101 is further divided and analysed into four (4) economic items as summarised in the table below:

Economic Item	Amount
Compensation To Employees	2,647,731,717
Use Of Goods And Services	2,788,573,529
Grants And Transfers	16,000,000
Other Recurrent	132,053,855
Net Total Recurrent Vote	5,584,359,101
Appropriation In Aid(AIA)	14,000,000
Gross Total Recurrent Vote	5,598,359,101

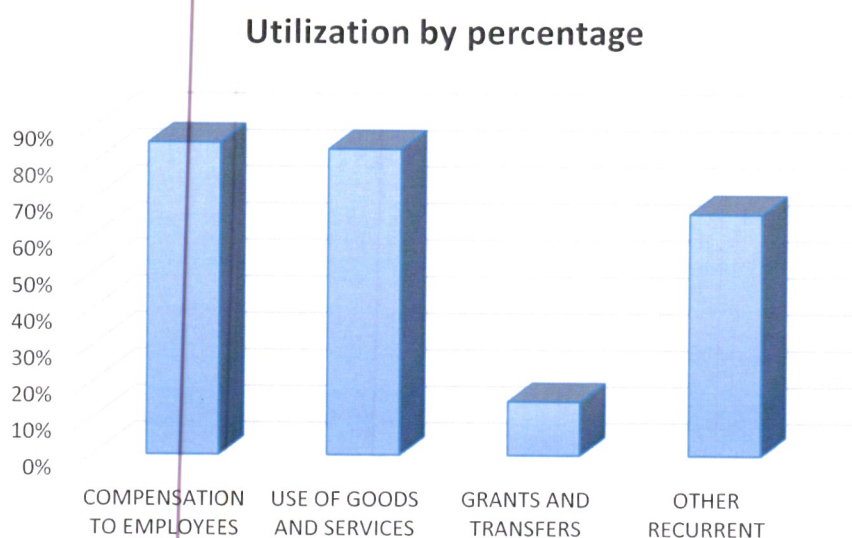
Graph on budget allocation by economic classification



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ECONOMIC ITEM	BUDGET ALLOCATION	BUDGET UTILIZATION	PERCENTAGE OF UTILIZATION
COMPENSATION TO EMPLOYEES	2,647,731,717	2,262,636,570	85%
USE OF GOODS AND SERVICES	2,802,573,529	2,347,007,708	84%
GRANTS AND TRANSFERS	16,000,000	2,363,600	15%
OTHER RECURRENT	132,053,855	87,468,419	66%
TOTAL NET ALLOCATION/UTILIZATION	5,598,359,101	4,699,476,297	84%

Graph on utilization of budget



Detailed achievements of Parliamentary Joint Service

- (i) Purchase of Imani house and multi-story office development (in progress) to provide adequate offices for staff and members.
- (ii) Successful recruitment of new staff
- (iii) PJS Staff Participation in regional & Local Sporting Activities
- (iv) Facilitating live broadcast of Parliamentary house proceeding
- (v) Developed integrated Database Management Systems
- (vi) Capacity building for staff.

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Emerging issues related to Parliamentary joint service and parliament at large

During the financial year under review Covid-19 hit all economies of world. The Parliamentary Joint Service experienced challenges however the budget absorption was as highlighted above amidst the pandemic. Though the effect was highly felt, Parliamentary Joint Service mitigated the effect by encouraging staff to work virtually and to use the established platforms in execution of their work-plans as per the budget.

Risk management.

The parliamentary service commission has not put in place asset and risk management policies; however, the following steps have been initiated.

1. The PSC has started the process of developing an Asset Management policy that will address the problem of ownership and accounting for assets. One of the outcomes of the policy will be the development of a comprehensive Asset Register.
2. Preparation of a PSC Risk Management Policy is at an advanced stage and is awaiting approval by the PSC. Adoption of this policy will enable the PJS to develop a risk register that will help the management to assess, detect, and prevent risks when they occur.

Budget Implementation challenges

- (i) Late submission of works certificates and fee notes
- (ii) Cash flow problems due to delay in release of exchequer
- (iii) Late submission of invoices / claims from suppliers
- (iv) Technological challenges such as systems down -time

Way forward

- (i) Regular engagement with stakeholders.
- (ii) Capacity building.
- (iii) Continuous system upgrade.



Mr. Clement M. Nyandiere, MBS

Director General/Accounting Officer Parliamentary Joint

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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 programmes implemented by the PJS. 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

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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
- iii. Renovation of county house and refurbishment of some of the existing buildings

Program	Strategic Objective	Outcome	Indicator	Performance
1.General Administration, Planning and Support Services	To enhance service delivery, staff performance and improve the working environment	Modernized and secure working environment	Percentage of quality in service delivery Percentage of staff performance Percentage of completed development projects	In FY 2020/21, the PJS performance ranked at 84% The PJS was able to train and enhance the capacity of its staff by up to 80% for better services The PJS facilitated the completion of ongoing projects by 88%
2.Legislative Training Research & Knowledge Management	Training for quality Governance	Promote knowledge and innovative culture for Parliament	Number of members of parliament and staff trained successfully	The CPST trained 50% of its targeted 105 members and staff.

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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The Parliamentary Service Commission is a corporate entity 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 services, and improving operational excellence.

i. 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.

ii. 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.

iii. 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

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feedback mechanism and therefore the suggestions of stakeholders are considered, including appeal mechanisms when candidates are of the view that they have been failed unfairly.

There is an established Human Resource Development Unit which assists in the identification of training needs and sits in the training committee as the secretariat to advise 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 for the employee. The Schemes of service are reviewed as and when required for the development of officers within the service. The 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 is charged with the responsibility of ensuring compliance with the Act.

iv. Market place practices

Parliamentary service commission ensures responsible competition practice is achieved by ensuring that;

- a) 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 sensitized 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.

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d) Its services are easily accessible to the public by ensuring that departments have a service charter.

v. **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.

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5. 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 30th June, 2021.

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 year ended 30th June, 2021, 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

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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 30th September, 2021

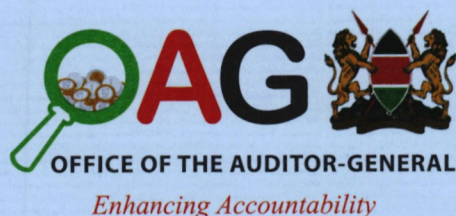


Mr. Clement M. Nyandiere, MBS
Director General/Accounting Officer
Parliamentary Joint Services



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

REPUBLIC OF KENYA



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E-mail: 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 PARLIAMENTARY JOINT SERVICES FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Parliamentary Joint Services set out on pages 25 to 50, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Parliamentary Joint Services as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

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 year under review.

Other Matter

Pending Bills

As disclosed in Note 14.1 and Annex 1 to the financial statements, the Parliamentary Joint Services had pending bills totalling Kshs.357,688,738 as at 30 June, 2021, which were not settled in 2020/2021 but were instead carried forward to 2021/2022 financial year. Failure to settle bills during the year to which they relate adversely affects the budgetary 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 matters 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

1. Assets Register

The summary of fixed assets register under Annex 3 to the financial statements reflects assets with a historical cost of Kshs.1,643,577,283 and additions of Kshs.2,537,047,011 during the year under review. However, the Parliamentary Joint Services did not maintain a detailed up to date assets register to keep track of the assets procured and held. This is contrary to Regulation 143(1) 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. Further, the assets did not have unique identification or tag numbers for ease of traceability and accountability.

2. Construction of the Proposed Multi-Storey Office Block

The statement of receipts and payments reflects an expenditure of Kshs.2,537,047,012 under acquisition of assets which, as disclosed in Note 6 to the financial statements, includes an amount of Kshs.2,220,311,155 in respect of construction of buildings which related to payments for the proposed multi-storey office block. The project was estimated to take 42 months from 1 July, 2014 to 31 December, 2017 but was granted the first and second extensions with completion dates of 16 January, 2018 and 23 August, 2020, respectively.

However, by the time of the audit inspection in November, 2021, the construction of the office block had not been completed. Further, the contractor had sought the services of an arbitrator over a dispute to determine when to start charging interest on delayed payments and payment certificates rates/ratios of 80:20 in US dollars and Kenya shillings, which may increase the total cost of the project significantly. In addition, due to non-completion of the project, the Parliamentary Joint Services continued to pay rent amounting to Kshs.392,205,511 for the leased offices during the year under review.

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 governance.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Parliamentary Joint Services 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 Joint Services to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the 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 concurred and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


03 March, 2022

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7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
RECEIPTS			
Transfers from National Treasury	1	7,125,418,090	3,707,299,049
Other Receipts	2	10,000,000	0
TOTAL REVENUES		7,135,418,090	3,707,299,049
PAYMENTS			
Compensation of Employees	3	2,262,636,570	1,096,836,752
Use of goods and services	4	2,325,054,737	950,142,102
Social Security Benefits	5	2,263,600	200,000
Acquisition of Assets	6	2,537,047,012	1,643,577,284
TOTAL PAYMENTS		7,127,001,919	3,690,756,138
SURPLUS/DEFICIT		8,416,171	16,542,910

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Parliamentary Joint Service financial statements were approved on 30th September, 2021 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

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8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	400,445,624	392,467,287
Cash Balances	7B	-	52,167
Total Cash And Cash Equivalents		400,445,624	392,519,454
Accounts Receivables - Outstanding Imprest and Clearence Accounts	8	80,750	2,653,673
TOTAL FINANCIAL ASSETS		400,526,374	395,173,127
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	9	391,255,307	378,630,216
NET FINANCIAL ASSETS		9,271,067	16,542,910
REPRESENTED BY			
Fund balance b/fwd	10	16,542,910	
Surplus/ Deficit for the year		8,416,171	16,542,910
Prior year adjustments	11	-15,688,014	-
NET FINANCIAL POSSSION		9,271,067	16,542,910

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Parliamentary Joint Service financial statements were approved on 30th September, 2021 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

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9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	7,125,418,090	3,707,299,049
		7,125,418,090	3,707,299,049
Payments for operating expenses			
Compensation of Employees	3	2,262,636,570	1,096,836,752
Use of goods and services	4	2,325,054,737	950,142,102
Social Security Benefits	5	2,263,600	200,000
		4,589,954,907	2,047,178,855
Adjusted for:			
Changes in receivables	12	2,572,923	-2,653,673
Changes in payables	13	12,625,091	378,630,216
Adjustments during the year	11	-15,688,014	-
Net cashflow from operating activities		2,534,973,182	2,036,096,738
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	10,000,000	
Acquisition of Assets	6	-2,537,047,012	-1,643,577,284
Net cash flows from Investing Activities		-2,527,047,012	-1,643,577,284
NET INCREASE IN CASH AND CASH EQUIVALENT		7,926,171	392,519,454
Cash and cash equivalent at BEGINNING of the year		392,519,454	0.0
Cash and cash equivalent at END of the year		400,445,624	392,519,454

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Parliamentary Joint Service financial statements were approved on 30th September, 2021 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

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 %
RECEIPTS						
Exchequer releases	7,663,909,101	800,000,000	8,463,909,101	7,125,418,090	1,328,491,011	84%
Other Receipts				10,000,000		
Total Receipts	7,663,909,101	800,000,000	8,463,909,101	7,135,418,090	1,328,491,011	
Payments						
Compensation of Employees	2,647,731,717	-	2,647,731,717	2,262,636,570	385,095,147	85%
Use of goods and services	2,802,573,529	-	2,802,573,529	2,325,054,737	477,518,792	83%
Transfers to Other Government Units	5,000,000	-	5,000,000	-	5,000,000	0%
Social Security Benefits	11,000,000	-	11,000,000	2,263,600	8,736,400	21%
Acquisition of Assets	2,197,603,855	800,000,000	2,997,603,855	2,537,047,012	-368,698,668	85%
	7,663,909,101	800,000,000	8,463,909,101	7,127,001,919	507,651,670	84%

The budget execution was 84% explained as below;

- i. Compensation of employees (85%)
 - a. There was a delay in recruitment of new staff due to online system hitch and COVID 19 protocols

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- b. Administration allowance was underutilized due to minimized physical committee meetings resulting from the WHO COVID-19 pandemic regulations.
 - c. Contribution to private pension scheme was underutilized due to delayed recruitment of new staff as anticipated
- ii. Use of goods (83%)
 - a. Utilities like telephone, electricity, printing and publishing, cleaning services utilization reduced as most staff were working from home.
 - b. Late delivery of furniture, computers and IT items led to underutilization of such budget items.
 - c. Fuel, group personal insurance, motor vehicle repair and maintenance budgets were underutilized due to reduced Parliamentary activities as a result of COVID-19
 - iii. Transfer to other government entities was not utilized as intended. This was converted into an allowance and paid through personal emoluments items
 - iv. Social security benefit is a provisional budget to cater for unseen social expenditure for the financial year. There were limited number of cases that required such budget.

The entity financial statements were approved on 30th September, 2021 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

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11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	5,598,359,101		5,598,359,101	4,686,846,859	911,512,242	84%
Total Receipts	5,598,359,101		5,598,359,101	4,686,846,859	911,512,242	
PAYMENTS						
Compensation of Employees	2,647,731,717		2,647,731,717	2,262,636,570	385,095,147	85%
Use of goods and services	2,802,573,529		2,802,573,529	2,325,054,737	477,518,792	83%
Transfers to Government Units	5,000,000		5,000,000	-	5,000,000	0%
Social Security Benefits	11,000,000		11,000,000	2,263,600	8,736,400	21%
Acquisition of Assets	132,053,855		132,053,855	86,124,768	45,929,087	65%
	5,598,359,101		5,598,359,101	4,676,079,675	922,279,426	84%

The entity financial statements were approved on 30th September, 2021 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

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12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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 %
RECEIPTS						
Exchequer releases	2,065,550,000	800,000,000	2,865,550,000	2,448,571,231	416,978,770	85%
Total Receipts	2,065,550,000	800,000,000	2,865,550,000	2,448,571,231	416,978,770	
Payments						
Acquisition of Assets	2,065,550,000	800,000,000	2,865,550,000	2,450,922,244	-414,627,756	86%
	2,065,550,000	800,000,000	2,865,550,000	2,450,922,244	-414,627,756	86%

The entity financial statements were approved on 30th September, 2021 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

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13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Budget Execution By Programmes and Sub-Programmes						
Entity: 2043-Parliamentary Joint Services						
Period: JUL-20 To JUN-21						
Program	Sub Program	Description	Approved Budget	Actual Payments	Variance	
723000000		General Administration, Planning and Support Services	8,325,927,851.00	7,036,564,885.15	1,289,362,965.85	
	723010000	General Administration, Planning and support services	8,325,927,851.00	7,036,564,885.15	1,289,362,965.85	
746000000		Legislative Training Research & Knowledge Management	137,981,250.00	90,437,033.90	47,544,216.10	
	746020000		137,981,250.00	90,437,033.90	47,544,216.10	
		Grand Total	8,463,909,101.00	7,127,001,919.05	1,336,907,181.95	

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14. SIGNIFICANT ACCOUNTING POLICIES

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

I. 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 note below. This cash basis of accounting has been supplemented with accounting for;

- a) receivables that include imprests and salary advances,
- 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 been consistently applied to all the years presented.

II. Reporting Entity

The financial statements are for the Parliamentary Joint Service. 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:

- i. Multi storey office block
- ii. Renovation of County House
- iii. Purchase of Imani house
- iv. Integrated security management system

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IMANI HOUSE



COUNTY HOUSE



MULTI-STOREY OFFICE BLOCK

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SIGNIFICANT ACCOUNTING POLICIES CONT

III. 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 Shilling.

IV. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

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.

i) 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)

ii) 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.

iii) 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.

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During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv) 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.

i) Compensation of Employees

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

ii) 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.

iii) Interest on Borrowing

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

iv) 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.

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v) 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.

vi) 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.

vii) 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.

viii) 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.

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a) 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 deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs 391,255,307.35 compared to Kshs 378,630,216.30 in prior period as indicated on note 8. There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

ix) 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.

x)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.

xi) 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.

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xii) 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 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year 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.

xiii) Comparative Figures

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

xiv) 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 30th June 2021.

xv) Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by:

- v. restating the comparative amounts for prior period(s) presented in which the error occurred;
or
- vi. 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.

During the year, there were no major errors brought forward

xvi) 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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xvii) Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, Parliamentary Joint Service 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.

The Parliamentary Service Commission (PSC) entered into contract with M/s China Jiangxi International Kenya Ltd (the main contractor) on 23rd September, 2013 for the construction of the proposed new office block at a contract price of Kshs. 5,893,646,849.67. The project manager is the Works Secretary in the Ministry of Land, Housing and Urban Development. Various matters have arisen in the course of implementation of the project and in particular questions relating to the payment of the main contractor in foreign currency (USD). The Contractor asserts that it should be paid in the following proportions of 80% in foreign currency and 20% in local currency. The Parliamentary Service Commission however disagreed with that interpretation as it would significantly vary the contract amount. An advisory was sought from the Public Procurement Regulatory Authority on the matter.

The Public Procurement Regulatory Authority advised the Parliamentary Service Commission vide its letter dated 16th November 2017. That it is its considered view that the proportion outlined in Clause 23.6 of the Conditions of the Contract and which the contractor provided on page 71 of the contract, should not be arbitrary but rather should be derived from the aggregation of value/costs of Specific items of materials/requirements expressed in the Bills of Quantities or

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Specifications(BOQs) at the time of preparation of tenders and particularly indicated as being imported pursuant to Clause 25.2 of the contract. The authority found that the same view was echoed under clause 23.6 of the contract by providing in part that “if the contractor indicated foreign currencies for payment other than the currencies of the countries of origin of related goods and services, the Employer reserves the right to pay the equivalent at the time of payment in the currencies of the countries of such goods and services”

The Contractor disagreed with the opinion of the Public Procurement Regulatory Authority and the matter is now in arbitration.

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15. NOTES TO THE FINANCIAL STATEMENTS

1) Exchequer Releases

Description and reference of the transfer	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,645,555,395	-
Total Exchequer Releases for quarter 2	1,543,100,601	-
Total Exchequer Releases for quarter 3	1,554,792,164	2,148,095,742
Total Exchequer Releases for quarter 4	2,381,969,930	1,559,203,306
Total	7,125,418,090	3,707,299,049

2) Other Receipts

Description of Receipts	2020-2021	2019-2020
	Kshs	Kshs
Receipts from Sale of Goods and Fees for Services	0	0
Receipts from Sale of Goods and Fees for Services	0	0
Receipts from Sale of Goods and Fees for Services	0	0
Receipts from Sale of Goods and Fees for Services	10,000,000	0
Total	10,000,000	

3) Compensation of Employees

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	827,246,056	403,541,857
Personal allowances paid as part of salary	1,277,775,371	610,247,083
Personal allowances paid as reimbursements	10,778,855	4,979,000
Pension and other social security contributions	1,358,400	0
Social benefit schemes outside government	145,477,888	78,068,813
Total	2,262,636,570	1,096,836,752

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4) Use of Goods and Services

	Kshs	Kshs
Utilities, supplies and services	51,648,184	30,975,159
Communication, supplies and services	18,616,629	12,459,237
Domestic travel and subsistence	137,311,564	31,427,807
Foreign travel and subsistence	164,643,770.55	38,964,110.00
Printing, advertising and information supplies & services	22,728,100.90	24,330,554.95
Rentals of produced assets	392,205,511.60	62,288,327.30
Training expenses	97,303,959.40	32,456,273.00
Hospitality supplies and services	86,875,914.90	21,336,153.00
Insurance costs	510,934,080.10	279,291,257.15
Specialized materials and services	4,928,968.75	1,745,400.00
Office and general supplies and services	74,970,730.10	16,866,258.50
Other operating expenses	703,996,742.95	362,625,529.40
Routine maintenance – vehicles and other transport equipment	319,974.00	3,796,112.05
Fuel Oil and Lubricants	7,286,683.70	8,755,329.20
Routine maintenance – other assets	51,283,922.80	22,824,593.60
Total	2,325,054,737	950,142,102

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5) Social Security Benefits

	2020-2021	2019-2020
	Kshs	Kshs
Employer Social Benefits in cash and in kind	2,263,600.00	200,000.00
Total	2,263,600.00	200,000.00

Social security benefits include amounts paid due to unfortunate occurrences to the members and staff of Parliament such as death.

6) Acquisition of Assets

	2020-2021	2019-2020
	Kshs	Kshs
<u>Non-Financial Assets</u>		
Purchase of Buildings	50,000,000.00	150,000,000.00
Construction of Buildings	2,220,311,155.15	1,224,297,438.55
Refurbishment of Buildings	97,913,662.50	233,321,651.85
Purchase of Vehicles and Other Transport Equipment	41,895,000.00	14,250,000.00
Purchase of Office Furniture and General Equipment	19,340,970.75	13,232,193.50
Purchase of specialized Plant, Equipment and Machinery	107,586,223.50	8,476,000.00
Total	2,537,047,012	1,643,577,284

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7A: Bank Accounts

Name of Bank, Account No. & currency			2020-2021	2019-2020
			Kshs	Kshs
Recurrent Bank Accounts	Recurrent		4,945.40	11,860,005.90
Development Bank Accounts	Development		9,185,371.60	1,977,064.60
Deposit Bank Account	Deposit		391,255,307.35	378,630,216.30
Total			400,445,624.35	392,467,286.80

7B: cash in hand

Description	2020-2021	2019-2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	0	52,167.00
Cash in Hand – Held in foreign currency	0	0
Total		52,167.00

Description	2020-2021	2019-2020
	Kshs	Kshs
Nairobi Head quarter	0	52,167
Total	0	52,167

7C. Other Bank accounts:

- i. Parliamentary Joint Services (PJS) Standing Imprest account No. 1270235869 at Kenya Commercial Bank Ltd, KICC Branch which was opened vide the National Treasury authority Ref: AG.3/88/1 Vol.33/47 of 24th January, 2020 had a credit balance of Kshs 1,190,951.80.
- ii. The Centre for Parliamentary Studies and Training (CPST) account No. 01129201146700 at the Co-Operative Bank of Kenya, Parliament Road Branch which was opened vide authority Ref: AG.3/170 Vol.1(2) of 12th November, 2013 had a credit balance of Kshs 12,710,401.70.

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8: Accounts Receivable

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	-	1,860,575.60
Clearance accounts (Salary Advance)	80,750.00	793,097.20
Total	80,750.00	2,653,672.80

Analysis of Salary Advance

S/NO	PF NO	Name	Balance
1	88072722	ROSE KANINI KAVEMBA	19,250.00
2	96092817	ISMAIL K KIPSEGERWO	18,250.00
3	99003498	JANUARY M KALII	25,000.00
4	99003610	MARGARET D LENTILALU	18,250.00
		TOTAL	80,750.00

9. Accounts Payable

	2020-2021	2019-2020
	Kshs	Kshs
Deposits	391,255,307	378,630,216
TOTAL	391,255,307	378,630,216

Deposits are retentions deducted from contractors as they are paid on certified completed works. The retention is paid to the contractors upon satisfactory completion of works.

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CONTRACTORS RETENTION MONEY AS AT 30TH JUNE 2021

ITEM NO.	CONTRACTOR	AMOUNT RETAINED	AMOUNT REFUNDED TO DATE	BALANCE
1	CARPARKING CONTRACTOR	1,918,013.85	602,994.95	1,315,018.90
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	25,074,471.15	24,560,635.55	513,835.60
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	2,316,366.20	2,076,742.20	239,624.00
15	NIGHTGALE ENTERPRISES LTD	4,381,399.65	-	4,381,399.65
16	DYNAMICNAV SYSTEMS LTD	5,583,085.70	-	5,583,085.70
17	AMBER CONSTRUCTION	6,890,600.00	-	6,890,600.00
18	JUPITER ENERGY SOLUTION LTD	37,100.00	-	37,100.00
19	VANGUARD ENGINEERING LTD	339,900.00	-	339,900.00
	TOTAL	639,925,920.00	248,670,613.50	391,255,306.50

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10. Fund Balance Brought Forward

	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	13,837,071.00	
Cash in hand	52,167.00	
Receivables - Outstanding Imprests	2,653,672.30	
Payables - Deposits	378,630,216	

11. Prior Year Adjustments

Item Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	13,837,071.00	
Cash in hand	52,167.00	
Receivables - Outstanding Imprests	1,798,776.20	
TOTAL	15,688,014.20	

Prior year adjustments included; bank balances swapped at the end of the period, un-surrendered imprest adjusted during that year.

12. Increase/ Decrease in Receivable

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	2,653,672.80	-
Receivables as at 30 th June (b)	80,750.00	2,653,672.80
Increase/ Decrease in Receivables (c=(b-a))	- 2,572,922.80	2,653,672.80

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13. Increase/ (Decrease) in Accounts Payable

	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July (378,630,216.30	-
Payables as at 30 th June	391,255,307.35	378,630,216.30
Increase/ (Decrease) in payables	12,625,091.05	378,630,216.30

14. Other Important Disclosures

14.1: Pending Accounts Payable (See Annex 1)

Description		Balance b/f	Additions for	Paid during	Balance c/f
		FY 2019/2020	the period	the year	FY 2020/2021
		Kshs	Kshs	Kshs	Kshs
Construction	of	0	103,697,366.37	0	103,697,366.37
buildings					
Supply of goods		0	43,648,609.6	0	43,648,609.6
Supply of services		0	210,342,762.12	0	210,342,762.12
Total		0	357,688,738.13	0	357,688,738.13

14.2 Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Arbitration with China Jiangxi International Kenya Limited on Multi storey office block	0	0
Total	0	0

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16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'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)
None	None	None	None	None

There were no outstanding audit issues during in the prior years.



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



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

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ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/NO	SUPPLIER/CONTRACTOR	INVOICE NO	NATURE OF GOODS/SERVICES	AMOUNT (KSHS)	STATUS
1	KBC	7028	Airtime And Transmission Services	21,918,643.00	Paid
2	PSC STAFF RETIREMENT BENEFIT SCHEME	2043005578	Psc Staff Retirement Benefit	14,398,425.00	Paid
3	KENBAN ENTREPRISES	006/15	Supply Of Tonners	3,443,000.00	Paid
4	KICC	Sinv1742	Conference Facilities	5,853,300.82	Paid
5	NARSE ENTERPRISES	425	Supply Of Tents And Chairs	38,000.00	Paid
6	NATION MEDIA GROUP LTD	100205136	Advertising Space	427,500.00	Paid
7	NATION MEDIA GROUP LTD	102629	Newspaper Subscription	540,876.00	Paid
8	NATIONAL WATER HARVESTING AUTHORITY		Drilling Borehole At Kna Speakers Residence	6,078,534.00	Paid
9	PRIDE INN AZURE	67498a	Conference And Accommodation Services	294,000.00	Paid
10	RELIANCE HOTELS LTD/HILTON	93296b	Conference And Accommodation Services	2,564,500.00	Paid
11	STANDARD GROUP PLC	80092888	Newspaper Subscription	242,625.95	Paid
12	THE PANARI HOTEL	399872	Conference And Accommodation Services	754,150.00	Paid
13	TYSONS LTD		Outstanding Rent Arrears - Ukulima	7,871,860.50	Paid
14	MUTISO MENEZES INTERNATIONAL		Outstanding Professional Fees Payment	8,450,433.43	Paid
15	AGA KHAN UNIVERSITY HOSPITAL	2043005838	Medical Expenses Incurred	2,710,915.00	Paid
16	AGA KHAN UNIVERSITY HOSPITAL	2043005807	Medical Expenses Incurred	2,790,721.60	Paid
17	JUBILEE INSURANCE	Dn004/2020	Assurance Services	1,289,775.00	Paid
18	NATION MEDIA GROUP LTD	102628	Newspaper Subscription	566,102.97	Paid
19	AGRICULTURAL SOCIETY OF KENYA	6669	2017 Show Participation	82,500.00	Paid
20	COPY CAT LTD	268197	Service Parts	86,733.00	Paid
21	KICC	Sinv1682	Rent Arrears	2,426,490.00	Paid
22	KONE	93020435	Maintenance Of Lifts	3,935,395.08	Paid
23	LAKE NAIVASHA RESORT	2343	Conference	499,500.00	Paid
24	LAKE NAIVASHA RESORT LTD	2279	Conference Facilities	463,500.00	Paid
25	MFI SOLUTIONS	6136520	12v & Ah Battery	126,000.00	Paid
26	MFI SOLUTIONS	6112926	Kyocera Tonner	127,700.00	Paid

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27	MFI SOLUTIONS	6136521	Cannon Staple P1	100,385.00	Paid
28	MFI SOLUTIONS	6136745	Service Call	1,044,000.00	Paid
29	MFI SOLUTIONS	6122395	Cannon Fan	40,600.00	Paid
30	MFI SOLUTIONS	6118546	Service Call	546,400.00	Paid
31	MFI SOLUTIONS	6124475	Payment of Canon Fan Assy C6010	35,000.00	Paid
32	N.K BROTHERS LTD	Job No. 7753c	Refurbishment Of Protection House,Redcross,Jevenile Court&Ukulima	11,587,454.36	Paid
33	N.K BROTHERS LTD	Gazebo/Sr/121/405/21	Gazebo At Official Residence Of Speaker-Na	1,228,445.43	Paid
34	BRADLEY POWERS AND CONTROLS	2044	Generator Repair	174,000.00	Paid
35	BURCHS RESORT	1052	Conference For Research	346,500.00	Paid
36	KBC	7614	Transmission Services - Sign Language(April/May 2021)	568,864.00	Paid
37	KBC	7613	Transmission Services	9,770,117.00	Paid
38	KBC	7612	Transmission Services	26,712,851.00	Paid
39	KENYA AIRWAYS	10045528	Payment Of Air Tickets For Dg From Kisumu	16,555.00	Paid
40	LETHAN SUPPLIES LTD	1645	Supply Of Office Furniture	1,172,000.00	Paid
41	MAGNATE ADVENTURES LTD	014mag2021	Car Hire Services	343,000.00	Paid
42	MFI	Kegea-In-61183966	Service Photocopying Machine	557,524.76	Paid
43	N.K BROTHERS LTD	Job No. 7753c	Payment No. 24th And Final Certificate	76,352,499.15	Paid
44	NAIVASHA COUNTRY HOTEL / SAWELA	29244	Conference And Accommodation Services	2,103,900.00	Paid
45	NAIVASHA COUNTRY HOTEL / SAWELA	29059	Conference And Accommodation Services	294,800.00	Paid
46	NAIVASHA COUNTRY HOTEL / SAWELA	Lns27530	Payment Of Accommodation And Conference Services	1,026,600.00	Paid
47	NATION MEDIA GROUP LTD	1922	Advertisement Tender No Pjs/018/2020-2021	125,017.00	Paid
48	NICTRIN AGENCIES	15	Procurement Of Box Files & Note Books	1,424,500.00	Paid
49	PANARI CENTRE LTD	399813	Conference And Accommodation Services	1,372,500.00	Paid
50	SAFARICOM LTD	Z0005068	Mobile Services	531,814.98	Paid
51	SMART APPLICATION INTL. LTD	105690	Biometric Cards For New Staff	31,215.60	Paid
52	SUPER BROOM SERVICES LTD	7934	Payment Of Cleaning Services For Ukulima Plaza May 2021	49,661.00	Paid
53	TAMIA LIMITED	16806	Provision Of Sanitation & Disinfection	569,632.50	Paid
54	TOYOTA KENYA	91558581	Repair Of Gk B 772v	36,942.81	Paid
55	TRAVELLERS BEACH HOTEL	Tbh2050-10-2020	Conference Facilities	241,500.00	Paid

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56	BEMCAB ENGINEERING LTD	301	Minor Painting Works Of Roads And Car Parks - Main Parliament Buildings	1,400,000.00	Paid
57	KENYA AIRWAYS	10046697	Payment Of Air Tickets To Mombasa	120,220.00	Paid
58	OTTOBOCK KENYA LTD	237	Fitting Of Transform Oral Amputation With Liner	2,000,280.80	Paid
59	SUPPER BROOM SERVICES LTD	7933	Cleaning Services	270,000.00	Paid
60	ECOMARBE SERVICES LTD	203	Supply Of Stationery	699,250.00	Paid
61	COPY CAT LTD	Krinoa21535162	Supply Of Tonners	1,969,449.97	Paid
62	GEOELECTROMECH SERVICES	1127/8	Ventilation & Ac Repair Service & Maintenance	1,532,500.00	Paid
63	LATERITE ENTERPRISES LTD	Lel-D021	Printer And Copier Papers A4	2,925,000.00	Paid
64	MT KENYA OFFICE MART LTD	64	Supply Of Office Furniture	330,000.00	Paid
65	NAIVASHA COUNTRY HOTEL / SAWELA	Lns24121	Payment Of Accommodation And Conference Services	1,837,800.00	Paid
66	NAIVASHA COUNTRY HOTEL / SAWELA	Lns102321	Payment Of Accommodation And Conference Services	611,600.00	Paid
67	BIOTEL EAST AFRICA LTD	5802	Branded Items For Cpst	2,367,500.00	Paid
68	OVATIONAL TRAVEL	58	Air tickets - Lusaka Zambia	3,115,450.00	Paid
69	NATION MEDIA GROUP LTD	1.03E+12	Newspaper Subscription	233,467.12	Paid
70	ANEDA GENERAL AGENCIES	237	Supply Of Tonners	1,750,000.00	Paid
71	APRIM CONSUTANT	Lr2105009101	Land Rates	397,285.00	Paid
72	COPY CAT LTD	684681	Service	162,086.80	Paid
73	COPY CAT LTD	265623	Service Parts	142,181.20	Paid
74	COPY CAT LTD	266482	Service	465,276.00	Paid
75	COPY CAT LTD	Klinoa18502686	Service Parts	827,892.00	Paid
76	COPY CAT LTD	264346	Service Parts	484,926.40	Paid
77	COPY CAT LTD	264295	Service Parts	11,275.20	Paid
78	COPY CAT LTD	305123	Service Parts	118,366.40	Paid
79	COPY CAT LTD	254785	Service Parts	387,730.00	Paid
80	COPY CAT LTD	235064	Service Parts	202,304.00	Paid
81	EARTHLINE VENTURES	145	Building, Repairs And Maintenance Kna Speaker Residence	280,000.00	Paid
82	ELEVATOR GENERAL SERVICES LTD	472	Maintenance Of Lifts	519,840.00	Paid
83	KBC	A30568	Channel 1 Documentary- Cpst	2,700,000.00	Paid
84	KICC	Sinv1683	Payment For Leased Meeting Rooms(Nov-Dec 2020)	11,613,800.16	Paid
85	MFI SOLUTIONS	Kegea-In-6178986	Service Photocopying Machine	884,482.76	Paid
86	MFI SOLUTIONS	Kegea-In-6181237	Supply Of Tonners	2,923,200.00	Paid
87	MFI SOLUTIONS	Kegea-In-6184951	Service Photocopying Machine	489,056.80	Paid

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88	MFI SOLUTIONS	Kegea-In-6184099	Service Photocopying Machine	900,000.00	Paid
89	MFI SOLUTIONS	Kegea-In-6180123	Supply Of Tonners	70,680.00	Paid
90	MFI SOLUTIONS	6126447	Kyocera Staples And Kyocera Ms-2staples	252,010.00	Paid
91	MFI SOLUTIONS	6129759	Kyocera Staples And Kyocera Staple Cartridge	374,216.00	Paid
92	MFI SOLUTIONS	Kegea-In-6157465	Kyocera Mk 6705a/ Maintenance, Kyocera FkK6307/6302	423,980.00	Paid
93	MFI SOLUTIONS	6120424	Canon Rollers And Plate - Various	490,940.30	Paid
94	MFI SOLUTIONS	6136252	Canon Motor, Cannon Regi	103,571.76	Paid
95	MFI SOLUTIONS	6130913	Digital Press Services Call Visits	522,000.00	Paid
96	MFI SOLUTIONS	Kegea-In-6157528	Spare Parts	966,571.00	Paid
97	MFI SOLUTIONS	6129850	Digital Press Services Call Visits	544,908.35	Paid
98	MFI SOLUTIONS	6130192	Digital Press Services Call Visits	261,000.00	Paid
99	MFI SOLUTIONS	6136235	One Off Service	229,680.00	Paid
100	MFI SOLUTIONS	6117822	Payment Of Kyocera	228,740.98	Paid
101	MFI SOLUTIONS	Ketwa-In-004432	Service Call	950,000.00	Paid
102	MFI SOLUTIONS	61246442	Supply Of Toners	228,650.35	Paid
103	MFI SOLUTIONS	61336508	Canon Web Cleaning	26,123.20	Paid
104	MFI SOLUTIONS	6142308	Supply Of Toners	26,500.00	Paid
105	MFI SOLUTIONS	6118269	Supply Of Toners	59,252.80	Paid
106	MFI SOLUTIONS	Kegea-In-6175540	Payments Of Services Rendered	480,624.80	Paid
107	NATION MEDIA GROUP LTD	1.02629E+12	Newspaper Subscription	586,443.75	Paid
108	NATION MEDIA GROUP LTD	1.03E+12	Newspaper Subscription(Jan2020)	613,165.12	Paid
109	PEWIN DRYCLEANERS	202007-273	Laundry Services	70,576.00	Paid
110	PEWIN DRYCLEANERS	202103-272	Laundry Services	70,935.00	Paid
111	PEWIN DRYCLEANERS	202101-272	Laundry Services	39,130.00	Paid
112	RELIANCE HOTELS LTD/ HILTON	93296d	Conference And Accommodation Services	2,031,500.00	Paid
113	RUFIJI AGENCIES LTD	18	Hand Sanitizer Gel	315,000.00	Paid
114	SPECICOM TECHNOLOGIES	1829	Ipad Pro &Apc Easy Ups Bv	2,329,500.00	Paid
115	STANDARD GROUP	94865617	Newspaper Subscription	377,541.21	Paid
116	STANDARD GROUP PLC	9005010322	Newspaper Subscription	8,635.56	Paid
117	STANDARD GROUP PLC	9005394076	Newspaper Subscription(January 2021)	172,905.25	Paid
118	STANDARD GROUP PLC	9005456870	Newspaper Subscription(February 2021)	170,376.16	Paid
119	STANDARD GROUP PLC	900494862	Newspaper Subscription((July 2020)	911.83	Paid
120	STANDARD GROUP PLC	9005300220	Newspaper Subscription(December 2020)	183,131.31	Paid

PARLIAMENTARY JOINT SERVICE
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121	STANDARD GROUP PLC	9005241347	Newspaper Subscription(November 2020)	74,011.59	Paid
122	STANDARD GROUP PLC	9005241346	Newspaper Subscription (November 2020)	108,915.32	Paid
123	STAR PUBLICATION	Dsaj/2020/06498	Advertisement	85,503.60	Paid
124	STIMAL ENTERPRISES LTD	015/2015	Supply Of Tonners	2,919,500.00	Paid
125	SUPPER BROOM SERVICES LTD	7804	Cleaning Services	107,730.50	Paid
126	TAMIA LIMITED	17099	Decontamination,Disinfe-Ction And Sanitation on 11th June 221	142,537.62	Paid
127	TAMIA LIMITED	15707-020	Provision Of Disinfection, Sanitation	146,946.00	Paid
128	THE STAR PUBLICATION LTD	66457	Newspaper Subscription	167,915.00	Paid
129	THE STAR PUBLICATION LTD	Dsaj/2021/07388	Advertisement Tender No Pjs/009/2020-2021	169,360.00	Paid
130	TAMIA LIMITED	17098	Fumigation	598,500.00	Paid
131	HARAMBEE SACCO	365	Quarterly Rent Dec- Feb 2021	7,350,630.00	Paid
132	HARAMBEE SACCO	367	Quarterly Rent March - May 2021	7,350,630.00	Paid
133	SUPPER BROOM SERVICES LTD	7932	Cleaning Services	193,827.70	Paid
134	AFRIMAL SUPPLIES	1	Printer And Copier Papers A4	2,790,000.00	Paid
135	KICC	Psinv1353	Rent April-June 2021	36,812,484.38	Paid
			Sub-Total	343,285,373.99	
1	PAXMALL TRADERS	1405	Branded File Folders	512,500.00	Awaiting 3 rd Quarter Budget
2	COPY CAT LTD	Krinoa20524298	Service Contract-Img	770,820.00	Awaiting 3 rd Quarter Budget
3	TAMIA LIMITED	16805	Fumigation Services - Jan - March 2021	598,500.00	Awaiting 3 rd Quarter Budget
4	FAST CHOICE LIMITED	32330	Furniture - Boardroom Tables, Sofa Sets	6,903,852.00	Awaiting 3 rd Quarter Budget
5	COPY CAT LTD	243039	Data Centre Migration	1,566,000.00	Awaiting 3 rd Quarter Budget
6	COPY CAT LTD	Krinoa21536267	Print Cartridge Mp3554 Black	17,516.00	Awaiting 3 rd Quarter Budget

PARLIAMENTARY JOINT SERVICE
Annual Report and Financial Statements
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7	MFI SOLUTIONS	6137052	Service Call	1,044,000.00	Awaitin 3 rd Quarter Budget
8	MFI SOLUTIONS	Kegea-In-6174923	Maintenance Kit	181,896.12	Awaitin 3 rd Quarter Budget
9	PEWIN DRYCLEANERS	202102-272	Laundry Services	59,360.00	Awaitir 3 rd Quarter Budget
10	SUPER BROOM CLEANING SERVICES		Cleaning Services	2,738,920.00	Awaitir 3 rd Quarter Budget
11	ELEVATOR GENERAL SERVICES LTD		Replacement Of Pushbuttons In Elevators	10,000.00	Awaitir 3 rd Quarter Budget
			Sub-Total	14,403,364.12	
			GRAND TOTAL	357,688,738.11	

PARLIAMENTARY JOINT SERVICE
Reports and Financial Statements
For the year ended 30, June 2021.

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 (MBS)	Yes
2	Purchase of Imani House	Part payment of purchase price	Mr. C.M. Nyandiere (MBS)	Yes
3	Refurbishment of County House	Refurbishment works	Mr. C. M. Nyandiere (MBS)	Yes
4	Integrated security Management System	Installation	Mr. C. M. Nyandiere (MBS)	Yes

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2020/2021
Buildings and structures	1,607,619,090.40	2,368,224,817.65	0	0	3,975,843,908.05
Transport equipment	14,250,000.00	41,895,000.00	0	0	56,145,000.00
Office equipment, furniture and fittings	13,232,193.50	19,340,970.75	0	0	32,573,164.25
ICT Equipment	8,476,000.00	107,586,223.50	0	0	116,062,223.50
Total	1,643,577,283.90	2,537,047,011.9	0	0	4,180,624,295.80

ANNEX 4 - CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Arbitration proceedings	China Jiangxi International	Kshs	Unknown	Unknown	The Arbitration has not concluded

PARLIAMENTARY JOINT SERVICE
Annual Report and Financial Statements
For the year ended 30, June 2021.

ANNEX 5- 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

Trial Balance Comparison Report				
Entity: 2043-Parliamentary Joint Services				
Current Period: JUL-20 To JUN-21				
Compare With: JUL-19 To ADJ2-20				
Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110115 Basic Salaries - Parliamentary Service	827,246,056.10	0	403,541,857.30	0
2110100 Basic Salaries - Permanent Employees	827,246,056.10	0	403,541,857.30	0
2110301 House Allowance	537,978,900.00	0	269,731,968.90	0
2110303 Acting Allowance	4,835,615.00	0	785,400.00	0
2110304 Overtime - Civil Service	19,600,155.25	0	9,973,453.00	0
2110312 Responsibility Allowance	24,582,300.00	0	10,445,200.00	0
2110313 Entertainment Allowance	41,936,200.00	0	15,935,400.00	0
2110314 Transport Allowance	250,898,750.00	0	121,043,219.00	0
2110315 Extreaneous Allowance	38,430,650.00	0	16,173,000.00	0
2110317 Domestic Servant Allowance	440,000.00	0	240,000.00	0
2110318 n Practising Allowance	5,569,650.00	0	2,836,350.00	0
2110320 Leave Allowance	69,830,151.20	0	27,857,741.70	0
2110321 Administrative Allowance	73,692,300.00	0	30,692,000.00	0
2110323 Late Duty Allowance	209,980,700.00	0	104,533,350.00	0
2110300 Personal Allowances paid as part of Salary	1,277,775,371.45	0	610,247,082.60	0
2110405 Telephone Allowance	10,778,855.25	0	4,979,000.00	0
2110400 Personal Allowances paid as Reimbursements	10,778,855.25	0	4,979,000.00	0
2110000 Wages and Salary Contributions	2,115,800,282.80	0	1,018,767,939.90	0
2120101 Employer Contributions to National Social Security Fund	1,358,400.00	0	0	0
2120100 Employer Contributions to Compulsory National Social Security Schemes	1,358,400.00	0	0	0
2120301 Employer Contributions to Private Social Security Funds and Schemes	145,477,887.50	0	78,068,812.50	0
2120300 Social Benefit Schemes Outside Government	145,477,887.50	0	78,068,812.50	0
2120000 Social Contributions	146,836,287.50	0	78,068,812.50	0
2210101 Electricity	43,791,080.60	0	28,630,584.00	0
2210102 Water and Sewarage Charges	7,857,103.10	0	2,344,575.25	0
2210100 Utilities, Supplies and Services	51,648,183.70	0	30,975,159.25	0

PARLIAMENTARY JOINT SERVICE
Annual Report and Financial Statements
For the year ended 30, June 2021.

2210201 Telephone, Telex, Facsimile and Mobile Phone Services	18,536,629.40	0	12,459,237.25	0
2210203 Courier & Postal Services	80,000.00	0	0	0
2210200 Communication, Supplies and Services	18,616,629.40	0	12,459,237.25	0
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	43,853,957.00	0	6,306,076.50	0
2210302 Accommodation - Domestic Travel	41,729,228.60	0	17,218,619.95	0
2210303 Daily Subsistence Allowance	51,728,378.40	0	7,903,111.00	0
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	137,311,564.00	0	31,427,807.45	0
2210401 Travel Costs (airlines, bus, railway, etc.)	60,930,649.90	0	9,660,340.00	0
2210402 Accommodation	45,578,826.65	0	13,143,481.00	0
2210403 Daily Subsistence Allowance	58,134,294.00	0	16,160,289.00	0
2210400 Foreign Travel and Subsistence, and other transportation costs	164,643,770.55	0	38,964,110.00	0
2210502 Publishing & Printing Services	29,409.00	0	0	0
2210503 Subscriptions to Newspapers, Magazines and Periodicals	10,278,830.95	0	10,894,906.60	0
2210504 Advertising, Awareness and Publicity Campaigns	12,419,860.95	0	13,435,648.35	0
2210500 Printing, Advertising and Information Supplies and Services	22,728,100.90	0	24,330,554.95	0
2210603 Rents and Rates - Non-Residential	392,205,511.60	0	62,288,327.30	0
2210600 Rentals of Produced Assets	392,205,511.60	0	62,288,327.30	0
2210701 Travel Allowance	96,731,959.40	0	32,456,273.00	0
2210702 Remuneration of Instructors and Contract Based Training Services	572,000.00	0	0	0
2210700 Training Expenses	97,303,959.40	0	32,456,273.00	0
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	70,176,420.90	0	14,839,785.00	0
2210802 Boards, Committees, Conferences and Seminars	16,649,494.00	0	6,496,368.00	0
2210808 Purchase of Coffins	50,000.00	0	0	0
2210800 Hospitality Supplies and Servi	86,875,914.90	0	21,336,153.00	0
2210901 Group Personal Insurance	130,768,738.10	0	79,291,257.15	0
2210903 Plant, Equipment and Machinery Insurance	6,927,031.00	0	0	0
2210910 Medical Insurance	373,238,311.00	0	200,000,000.00	0
2210900 Insurance Costs	510,934,080.10	0	279,291,257.15	0
2211009 Education and Library Supplies	4,371,444.00	0	1,380,000.00	0
2211010 Supplies for Broadcasting and Information Services	557,524.75	0	365,400.00	0
2211000 Specialised Materials and Supp	4,928,968.75	0	1,745,400.00	0
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	23,030,620.00	0	100,000.00	0
2211102 Supplies and Accessories for Computers and Printers	32,977,972.50	0	12,669,200.00	0
2211103 Sanitary and Cleaning Materials, Supplies and Services	18,962,137.60	0	4,097,058.50	0
2211100 Office and General Supplies and Services	74,970,730.10	0	16,866,258.50	0
2211201 Refined Fuels and Lubricants for Transport	7,286,683.70	0	8,755,329.20	0
2211200 Fuel Oil and Lubricants	7,286,683.70	0	8,755,329.20	0
2211304 Medical Expenses	413,147,527.00	0	189,692,115.35	0

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2211305 Contracted Guards and Cleaning Services	36,463,563.70	0	24,149,684.20	0
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	97,320.00	0	0	0
2211310 Contracted Professional Services	243,846,873.60	0	132,823,168.40	0
2211323 Laundry Expenses	10,441,458.65	0	15,960,561.45	0
2211300 Other Operating Expenses	703,996,742.95	0	362,625,529.40	0
2210000 Goods and Services	2,273,450,840.05	0	923,521,396.45	0
2220101 Maintenance Expenses - Motor Vehicles	319,974.00	0	3,796,112.05	0
2220100 Routine Maintenance - Vehicles	319,974.00	0	3,796,112.05	0
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	12,374,990.45	0	7,638,870.75	0
2220205 Maintenance of Buildings and Stations -- Non-Residential	24,301,306.00	0	5,873,500.00	0
2220209 Minor Alterations to Buildings and Civil Works	1,972,900.00	0	390,000.00	0
2220210 Maintenance of Computers, Software, and Networks	12,634,726.35	0	8,922,222.85	0
2220200 Routine Maintenance - Other Assets	51,283,922.80	0	22,824,593.60	0
2220000 Routine Maintenance	51,603,896.80	0	26,620,705.65	0
2710301 Employer Social Benefits in Cash	900,000.00	0	200,000.00	0
2710302 Employer Social Benefits in Kind	1,363,600.00	0	0	0
2710300 Employer Social Benefits	2,263,600.00	0	200,000.00	0
2710000 Social Security Benefits	2,263,600.00	0	200,000.00	0
3110102 Purchase of Non-Residential Buildings	50,000,000.00	0	150,000,000.00	0
3110100 Purchase of Buildings	50,000,000.00	0	150,000,000.00	0
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	2,220,311,155.15	0	1,224,297,438.55	0
3110200 Construction of Building	2,220,311,155.15	0	1,224,297,438.55	0
3110301 Refurbishment of Residential Buildings	3,361,235.50	0	0	0
3110302 Refurbishment of Non-Residential Buildings	94,552,427.00	0	233,321,651.85	0
3110300 Refurbishment of Buildings	97,913,662.50	0	233,321,651.85	0
3110701 Purchase of Motor Vehicles	41,895,000.00	0	14,250,000.00	0
3110700 Purchase of Vehicles and Other Transport Equipment	41,895,000.00	0	14,250,000.00	0
3111001 Purchase of Office Furniture and Fittings	0	0	0	0
3111002 Purchase of Computers, Printers and other IT Equipment	19,340,970.75	0	13,232,193.50	0
3111000 Purchase of Office Furniture and General Equipment	19,340,970.75	0	13,232,193.50	0
3111108 Purchase of Police and Security Equipment	55,830,856.60	0	0	0
3111111 Purchase of ICT Networking and Communication Equipment	51,755,366.90	0	8,476,000.00	0
3111100 Purchase of Specialised Plant, Equipment and Machinery	107,586,223.50	0	8,476,000.00	0
3110000 Acquisition of Fixed Capital Assets	2,537,047,011.90	0	1,643,577,283.90	0
3520304 Sale of Goods and Fees for Services	0	10,000,000.00	0	0

PARLIAMENTARY JOINT SERVICE
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3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0	10,000,000.00	0	0
3520000 Receipts from Sales of Inventories	0	10,000,000.00	0	0
6530101 Ministry HQ Recurrent Bank A/C	4,945.40	0	11,860,005.90	0
6530100 Recurrent Bank Accounts	4,945.40	0	11,860,005.90	0
6530000 Recurrent Bank Accounts	4,945.40	0	11,860,005.90	0
6540101 Ministry HQ Development Bank A	9,185,371.60	0	1,977,064.60	0
6540100 Development Bank Accounts	9,185,371.60	0	1,977,064.60	0
6540000 Development Bank Accounts	9,185,371.60	0	1,977,064.60	0
6550101 Ministry HQ Deposit Bank A/C	391,255,307.35	0	378,630,216.30	0
6550100 Deposit Bank Accounts	391,255,307.35	0	378,630,216.30	0
6550000 Deposit Bank Account	391,255,307.35	0	378,630,216.30	0
6580101 Cash	0	0	52,167.00	0
6580104 Cash in Transit	0	0	0	0
6580100 Cash in Hand	0	0	52,167.00	0
6580000 Cash in Hand	0	0	52,167.00	0
6710103 Salary advance	80,750.00	0	793,097.20	0
6710100 Debtors & Advances - Employees	80,750.00	0	793,097.20	0
6710000 Domestic Debtors & Advances	80,750.00	0	793,097.20	0
6740101 Prepayment	0	0	0	0
6740102 R/D Cheques	0	0	0	0
6740100 Other Debtors & Pre-payments	0	0	0	0
6740000 Other Debtors & Pre-payments	0	0	0	0
6760101 Standing Imprests	0	0	0	0
6760103 Temporary Imprests	0	0	1,860,575.60	0
6760100 Imprests	0	0	1,860,575.60	0
6760000 Government Imprests	0	0	1,860,575.60	0
7310101 General Deposits	0	0	0	0
7310100 General Deposits Items	0	0	0	0
7310000 Deposits	0	0	0	0
7320101 PAYE	0	0	0	0
7320102 NHIF	0	0	0	0
7320103 House Rent	0	0	0	0
7320104 Car Loans	0	0	0	0
7320106 NSSF	0	0	0	0
7320107 Co-operatives	0	0	0	0
7320108 Insurances	0	0	0	0
7320110 Court Attachments	0	0	0	0
7320115 Save As You Earn (SAYE)	0	0	0	0
7320116 Mortgages / Bank Loans	0	0	0	0
7320120 Staff Contribution	0	0	0	0
7320121 Salary Overpayment Refunds	0	0	0	0
7320199 Salary Control Account	0	0	0	0
7320100 Salary Deductions	0	0	0	0
7320201 Contractors Retention Money	0	391,255,307.35	0	378,630,216.30
7320200 Other General Liabilities	0	391,255,307.35	0	378,630,216.30
7320000 Other Liabilities	0	391,255,307.35	0	378,630,216.30
7380101 General Withholding Tax	0	0	0	0
7380102 VAT Withholding	0	0	0	0
	7380100	0	0	0
7380000 Withholding Taxes	0	0	0	0
7390101 Inventory AP Accrual	0	0	0	0
7390103 AP Liabilities	0	0	0	0
7390100 System Required Liabilities	0	0	0	0
7399999 Cash Clearing A/c	0	0	0	0

PARLIAMENTARY JOINT SERVICE
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7399900	0	0	0	0
7390000 System Required Liabilities A/cs	0	0	0	0
9910101 Provision for Encumbrance	0	0	0	0
9910100 General Provisions	0	0	0	0
9910201 Exchequer Releases/ Provisioning Account	0	10,832,717,138.65	0	3,707,299,048.70
9910209 Remittances to Exchequer Miscellaneous Revenue	15,688,014.20	0	0	0
9910200 Exchequer Provisions	15,688,014.20	10,832,717,138.65	0	3,707,299,048.70
9910301 Transfers From CRF A/C to Ministries	0	0	0	0
9910300 County Transfers	0	0	0	0
9910000 Provisions	15,688,014.20	10,832,717,138.65	0	3,707,299,048.70
9999999 Consolidated Fund	3,690,756,138.40	0	0	0
9999900	3,690,756,138.40	0	0	0
9990000 Opening Balance Reserves	3,690,756,138.40	0	0	0
Total	11,233,972,446.00	11,233,972,446.00	4,085,929,265.00	4,085,929,265.00

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

Prepared By:

S. Obaigwa

Date:

28/9/2021

Reviewed By:

Mnyera

Date:

Approved By:

Date:

28-9-21

PARLIAMENTARY JOINT SERVICE
Annual Report and Financial Statements
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ii. FO30 (Bank reconciliations) for all bank accounts

REPUBLIC OF KENYA

F.O. 30 BANK RECONCILIATION

From Date : 01-JUL-20 To : 08-JUL-21

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000433817

PARLIAMENTARY JOINT SERVICES - REC

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Balance as per bank certificate **4,945.40**

- 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)
- 2. Receipts in Bank Statement not yet recorded in Cash Book

Less --

- 3. Payment in Bank Statement not yet recorded in Cash Book
- 4. Receipts in Cash Book not yet Recorded in Bank Statement

Add --

Bank Balance as per Cash Book **4,945.40**

Reviewed by: *S. Ochieng* Signature: *[Signature]* Date: *28/9/2021*

Reconciled by: Signature: Date:

Approved by: *Munyere* Signature: *[Signature]* Date: *28-9-21*

PARLIAMENTARY JOINT SERVICE
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REPUBLIC OF KENYA

F.O. 30 BANK RECONCILIATION

From Date : 01-JUN-21 To : 08-JUL-21

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000433825

PARLIAMENTARY JOINT SERVICES - DEV

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Balance as per bank certificate **9,185,371.60**

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)
2. Receipts in Bank Statement not yet recorded in Cash Book

Less --

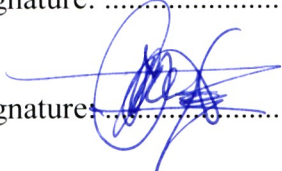
3. Payment in Bank Statement not yet recorded in Cash Book
4. Receipts in Cash Book not yet Recorded in Bank Statement

Add --

Bank Balance as per Cash Book **9,185,371.60**

Reviewed by : S. Obaiye Signature:  Date: 28/9/2021

Reconciled by: Signature: Date:

Approved by: Munyera Signature:  Date: 28-9-21

PARLIAMENTARY JOINT SERVICE
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REPUBLIC OF KENYA

F.O. 30 BANK RECONCILIATION

From Date : 01-JUL-20 To : 08-JUL-21

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000433833

PARLIAMENTARY JOINT SERVICES - DEP

Page 1 of 2

Balance as per bank certificate **391,255,307.35**

- 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)
- 2. Receipts in Bank Statement not yet recorded in Cash Book

Less --

- 3. Payment in Bank Statement not yet recorded in Cash Book
- 4. Receipts in Cash Book not yet Recorded in Bank Statement

Add --

Bank Balance as per Cash Book **391,255,307.35**

Reviewed by : *S. Obaijwa* Signature: *[Signature]* Date: *28/9/2021*

Reconciled by: Signature: Date:

Approved by: *Munyera* Signature: *[Signature]* Date: *28-9-21*

PARLIAMENTARY JOINT SERVICE
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KENYA COMMERCIAL BANK

ANNEX 1: BANK RECONCILIATION STATEMENT
R2043: PARLIAMENTARY JOINT SERVICES FO 30

BANK RECONCILIATION STATEMENT (KCB STANDING IMPREST)
AS AT 30TH JUNE, 2021

	Kshs.
Balance as per Bank certificate	1,170,344.00
Less:	
1. Payments in cash Book not recorded in Bank Statement (unpresented payments Annex 1)	
2. Receipts in Bank Statement not yet recorded in cash book	-
Add: 3. Payments in Bank Statement not yet recorded in the Cash Book	-
4. Receipts in Cash Book not yet recorded in the bank statement	-
Bank Balance as per Cash Book	1,170,344.00

Reconciliation prepared by:

		
Signature	Designation	Date

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the reconciliation is correct

		
Signature	Designation	Date

PARLIAMENTARY JOINT SERVICE
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COOPERATIVE BANK

ANNEX 1: BANK RECONCILIATION STATEMENT
R2043: PARLIAMENTARY JOINT SERVICES FO 30


BANK RECONCILIATION STATEMENT (COOPERATIVE BANK) AS
AT 30TH JUNE, 2021

	Kshs.
Balance as per Bank certificate	12,710,401.70
Less:	
1. Payments in cash Book not recorded in Bank Statement (unpresented payments Annex 1)	
2. Receipts in Bank Statement not yet recorded in cash book	-
Add: 3. Payments in Bank Statement not yet recorded in the Cash Book	-
4. Receipts in Cash Book not yet recorded in the bank statement	-
Bank Balance as per Cash Book	12,710,401.70

Reconciliation prepared by:

		
Signature	Designation	Date

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the reconciliation is correct

		
Signature	Designation	Date

PARLIAMENTARY JOINT SERVICE
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iii. GOK IFMIS Receipts and Payments Statement

STATEMENT OF RECEIPTS AND PAYMENTS			
Entity: 2043-Parliamentary Joint Services			
Current Period: JUL-20 To JUN-21			
Compare With: JUL-19 To JUN-20			
	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	7,125,418,089.95	3,707,299,048.70
Transfers from Other Government Entities	5	0	0
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Proceeds from Sales of Assets	8	10,000,000.00	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	0	0
TOTAL RECEIPTS		7,135,418,089.95	3,707,299,048.70
PAYMENTS			
Compensation of Employees	12	2,262,636,570.30	1,096,836,752.40
Use of goods and Services	13	2,325,054,736.85	950,142,102.10
Subsidies	14	0	0
Transfers to Other Government Units	15	0	0
Other Grants and Transfers	16	0	0
Social Security Benefits	17	2,263,600.00	200,000.00
Acquisition of Assets	18	2,537,047,011.90	1,643,577,283.90
Finance Costs, including Loan Interest	19	0	0
Repayment of Principal on Domestic and Foreign Borrowing	20	0	0
Other payments	21	0	0
TOTAL PAYMENTS		7,127,001,919.05	3,690,756,138.40
SURPLUS/DEFICIT		8,416,170.90	16,542,910.30

The Statement has been prepared, reviewed and approved by the following:
 Prepared By: S. Obaiyga

Date: 28/9/2021

Reviewed By: _____

Date: _____

Approved By: M. Myera

Date: 28-9-21

PARLIAMENTARY JOINT SERVICE
Annual Report and Financial Statements
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iv. GOK IFMIS Statement of Financial Position

Statement of Financial Position

Entity: 2043-Parliamentary Joint Services

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period Kshs	Previous Period Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	400,445,624.35	392,467,286.80
Cash Balances	22B	0	52,167.00
Total Cash And Cash Equivalents		400,445,624.35	392,519,453.80
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	80,750.00	2,653,672.80
TOTAL FINANCIAL ASSETS		400,526,374.35	395,173,126.60
Financial Liabilities			
Accounts Payables - Deposits	24	391,255,307.35	378,630,216.30
NET FINANCIAL ASSETS		9,271,067.00	16,542,910.30
REPRESENTED BY			
Fund Balance b/fwd	25	16,542,910.30	0
Prior Year Adjustment	26	-15,688,014.20	0
Surplus/Deficit for the Year		8,416,170.90	16,542,910.30
NET FINANCIAL POSITION		9,271,067.00	16,542,910.30

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

Prepared By:

S. Obaigwa

Date:

28/9/2021

Reviewed By:

Date:

Approved By:

Monyera

Date:

28-9-21

PARLIAMENTARY JOINT SERVICE
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v. GOK IFMIS Statement of Cash Flows

STATEMENT OF CASH FLOW			
Entity: 2043-Parliamentary Joint Services			
Current Period: JUL-20 To JUN-21			
Compare With: JUL-19 To JUN-20			
	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	7,125,418,089.95	3,707,299,048.70
Transfers from Other Government Entities	5	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	0	0
Payments for Operating Expenses			
Compensation of Employees	12	2,262,636,570.30	1,096,836,752.40
Use of goods and Services	13	2,325,054,736.85	950,142,102.10
Subsidies	14	0	0
Transfers to Other Government Units	15	0	0
Other Grants and Transfers	16	0	0
Social Security Benefits	17	2,263,600.00	200,000.00
Finance Costs, including Loan Interest	19	0	0
Other payments	21	0	0
Adjusted for :			
Adjustments during the year		15,198,013.85	375,976,543.50
Prior year adjustments		-15,688,014.20	0
Net Cash From Operating Activities	A	2,534,973,182.45	2,036,096,737.70
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	10,000,000.00	0
Acquisition of Assets	18	2,537,047,011.90	1,643,577,283.90
Net Cash Flow From Investing Activities	B	-2,527,047,011.90	-1,643,577,283.90
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0	0

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Proceeds from Foreign Borrowings	7	0	0
Repayment of Principal on Domestic and Foreign Borrowing	20	0	0
Net Cash Flow From Financing Activities	C	0	0
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	7,926,170.55	392,519,453.80
Cash and Cash Equivalent at BEGINNING of The Year		392,519,453.80	0
Cash and Cash Equivalent at END of The Year	22A+22B	400,445,624.35	392,519,453.80

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

Prepared By: S. Obayigwe Date: 28/9/2021

Reviewed By: _____ Date: _____

Approved By: M. Myler Date: 28-9-21

PARLIAMENTARY JOINT SERVICE
Annual Report and Financial Statements
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vi. GOK IFMIS Notes to the Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

Entity: 2043-Parliamentary Joint Services

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0	0
Taxes on Payroll and Workforce	1120000	0	0
Taxes on Property	1130000	0	0
Taxes on Goods and Services	1140000	0	0
Taxes on International Trade and Transactions	1150000	0	0
Other Taxes (not elsewhere classified)	1160000	0	0
TOTAL		0	0

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0	0
NHIF Health Insurance Contributions	1210200	0	0
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0	0
TOTAL		0	0

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0	0
Grants from International Organisations	1320000	0	0
TOTAL		0	0

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,645,555,395.20	0
Exchequer Releases/ Provisioning Account for Q2	9910201	1,543,100,600.70	0

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Exchequer Releases/ Provisioning Account for Q3	9910201	1,554,792,164.00	2,148,095,742.25
Exchequer Releases/ Provisioning Account for Q4	9910201	2,381,969,930.05	1,559,203,306.45
TOTAL		7,125,418,089.95	3,707,299,048.70

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0	0
Grants Received from General Govt units by Local Authorities	1330200	0	0
Grants to Fund Accounts from Central Govt Budget	1330300	0	0
Grants to other General Govt units from General Govt units	1330400	0	0
TOTAL		0	0

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0	0
Borrowing from Monetary Authorities (Central Bank)	5110200	0	0
Other Domestic Depository Corporations (Commercial Banks)	5110300	0	0
Borrowing from Other Domestic Financial Institutions	5110400	0	0
Borrowing from Other Domestic Creditors	5110500	0	0
Domestic Currency and Deposit	5110600	0	0
TOTAL		0	0

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0	0
Foreign Borrowing-Direct Payments	5120200	0	0
Foreign Currency and Foreign Deposits	5120300	0	0
Other Foreign Accounts Payable	5120400	0	0
TOTAL		0	0

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0	0
Receipts from the Sale of Buildings	3510200	0	0
Receipts from sale of other st	3510300	0	0
Receipts from sale of other st	3510400	0	0
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0	0
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0	0
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0	0
Receipts from the Sale Plant Machinery and Equipment	3510800	0	0
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0	0
Receipts from the Sale of Strategic Reserves Stocks	3520100	0	0
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	10,000,000 00	0
Receipts from the Sale of Land	3540100	0	0
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0	0
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0	0
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0	0
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0	0
Loans to Non-Financial Public Enterprises	4510200	0	0
Loans to Financial Institutions	4510300	0	0
Repayments from Domestic Loans to Individuals and Households	4510400	0	0
Repayments from lending to Foreign Govts.	4520100	0	0
Repayments from lending to International Orgns.	4520200	0	0
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0	0
Repayments from Other Foreign Lending	4520400	0	0
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0	0
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0	0
Sales and Disposals of Other Equity Holdings	4530300	0	0
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0	0
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0	0
Redemption/ Disposal of Other Financial Assets	4530600	0	0
Refund of Bonds paid as Deposits for Guarantees	4530700	0	0

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TOTAL	10,000,000.00	0
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9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0	0
Reimbursement of Audit Fees	4540102	0	0
Reimbursement on Messing Charges (UNICEF)	4540103	0	0
Reimbursement from World Bank - ECD	4540104	0	0
Reimbursement from Individuals and Private Organizations	4540105	0	0
Reimbursement from Local Government Authorities	4540106	0	0
Reimbursement from Statutory Organizations	4540107	0	0
Reimbursement within Central Government	4540108	0	0
Reimbursement Using Bonds	4540109	0	0
Reimbursements and Refunds - Other (Budget)	4540199	0	0
TOTAL		0	0

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0	0
Returns of Equity Holdings	4610000	0	0
TOTAL		0	0

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0	0
Profits and Dividends	1410200	0	0
Withdrawals from Income of Quasi-corporations	1410300	0	0
Rents on land, houses and buildings	1410400	0	0
Other Property Income collected as AIA	1410500	0	0
	1415000	0	0
Sales of Market Establishment	1420100	0	0
Administrative Fees and Charges	1420200	0	0
Administrative Fees and Charges collected as AIA	1420300	0	0
Incidental Sales by Non-Market Establishments	1420400	0	0
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0	0
Receipts from Sale of Incidental Goods	1420600	0	0
Fines, Penalties, Forfeitures and other Charges	1430100	0	0

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Current Grants from International NGOs paid through Exchequer	1440100	0	0
Capital Grants from International NGOs paid through Exchequer	1440200	0	0
Current Grants from International NGOs collected as AIA	1440300	0	0
Capital Grants from International NGOs collected as AIA	1440400	0	0
Other Voluntary Transfers for Current purposes	1440500	0	0
Other Voluntary Transfers for Capital purposes	1440600	0	0
Paid to Exchequer	1450100	0	0
Receipts Not Classified Elsewhere	1450200	0	0
	1510200	0	0
	1510300	0	0
	1520100	0	0
Business Permits	1520200	0	0
Cesses	1520300	0	0
Poll Rates	1520400	0	0
Plot Rents	1520500	0	0
Other Local Levies	1520600	0	0
Administrative Services Fees	1530100	0	0
Various Fees	1530200	0	0
Council'S Natural Resources Exploitation	1530300	0	0
Sales Of Council Assets	1530400	0	0
Lease / Rental Of Council'S Infrastructure Assets	1530500	0	0
Other Miscellaneous Revenues	1530600	0	0
Other Miscellaneous Revenues	1540100	0	0
Insurance Claims Recovery	1540200	0	0
Medium Term Loans (1-3 Yr Repayment)	1540300	0	0
Long Term Loans (Over 3 Yr Rpayment)	1540400	0	0
Transfers From Reserve Funds	1540500	0	0
Donations	1540600	0	0
Fund Raising Events	1540700	0	0
Other Revenues From Financial Assets Loan	1540800	0	0
	1541000	0	0
Market/Trade Centre Fee	1550100	0	0
Vehicle Parking Fees	1550200	0	0
Housing	1560100	0	0
Social Premises Use Charges	1560200	0	0
School Fees	1570100	0	0
Other Education-Related Fees	1570200	0	0
Other Education Revenues	1570300	0	0
Public Health Services	1580100	0	0
Public Health Facilities Operations	1580200	0	0
Environment & Conservancy Administration	1580300	0	0
Slaughter Houses Administration	1580400	0	0
Water Supply Administration	1580500	0	0
Sewerage Administration	1580600	0	0
Other Health & Sanitation Revenues	1580700	0	0
Technical Services Fees	1590100	0	0
External Services Fees	1590200	0	0

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	1930100	0	0
System Required Revenue A/cs	1990100	0	0
TOTAL		0	0

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	827,246,056.10	403,541,857.30
Basic Wages - Temporary Employees	2110200	0	0
Personal Allowances paid as part of Salary	2110300	1,277,775,371.45	610,247,082.60
Personal Allowances paid as Reimbursements	2110400	10,778,855.25	4,979,000.00
Personal Allowances provided in Kind	2110500	0	0
Employer Contributions to Compulsory National Social Security Schemes	2120100	1,358,400.00	0
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0	0
Social Benefit Schemes Outside Government	2120300	145,477,887.50	78,068,812.50
TOTAL		2,262,636,570.30	1,096,836,752.40

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	51,648,183.70	30,975,159.25
Communication, Supplies and Services	2210200	18,616,629.40	12,459,237.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	137,311,564.00	31,427,807.45
Foreign Travel and Subsistence, and other transportation costs	2210400	164,643,770.55	38,964,110.00
Printing, Advertising and Information Supplies and Services	2210500	22,728,100.90	24,330,554.95
Rentals of Produced Assets	2210600	392,205,511.60	62,288,327.30
Training Expenses	2210700	97,303,959.40	32,456,273.00
Hospitality Supplies and Servi	2210800	86,875,914.90	21,336,153.00
Insurance Costs	2210900	510,934,080.10	279,291,257.15
Specialised Materials and Supp	2211000	4,928,968.75	1,745,400.00
Office and General Supplies and Services	2211100	74,970,730.10	16,866,258.50
Fuel Oil and Lubricants	2211200	7,286,683.70	8,755,329.20
Other Operating Expenses	2211300	703,996,742.95	362,625,529.40
Routine Maintenance - Vehicles	2220100	319,974.00	3,796,112.05
Routine Maintenance - Other Assets	2220200	51,283,922.80	22,824,593.60
Exchange Rate Losses	2230100	0	0
TOTAL		2,325,054,736.85	950,142,102.10

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0	0

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Subsidies to Private Enterprises	2520000	0	0
TOTAL		0	0

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0	0
Capital Grants to Government Agencies and other Levels of Government	2630200	0	0
Other Current Transfers, Grants and Subsidies	2640400	0	0
Other Capital Grants and Trans	2640500	0	0
TOTAL		0	0

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0	0
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0	0
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0	0
Scholarships and other Educational Benefits	2640100	0	0
Emergency Relief and Refugee Assistance	2640200	0	0
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0	0
	2649900	0	0
TOTAL		0	0

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0	0
Social Security Benefits	2710200	0	0
Employer Social Benefits	2710300	2,263,600.00	200,000.00
Refund of Pension to UK Government	2720100	0	0
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0	0
TOTAL		2,263,600.00	200,000.00

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18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	50,000,000.00	150,000,000.00
Construction of Building	3110200	2,220,311,155.15	1,224,297,438.55
Refurbishment of Buildings	3110300	97,913,662.50	233,321,651.85
Construction of Roads	3110400	0	0
Construction and Civil Works	3110500	0	0
Overhaul and Refurbishment of Construction and Civil Works	3110600	0	0
Purchase of Vehicles and Other Transport Equipment	3110700	41,895,000.00	14,250,000.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0	0
Purchase of Household Furniture and Institutional Equipment	3110900	0	0
Purchase of Office Furniture and General Equipment	3111000	19,340,970.75	13,232,193.50
Purchase of Specialised Plant, Equipment and Machinery	3111100	107,586,223.50	8,476,000.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0	0
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0	0
Rehabilitation of Civil Works	3111500	0	0
Purchase of Specialised Plant	3112200	0	0
Acquisition of Strategic Stocks	3120100	0	0
Acquisition of Other Inventori	3120200	0	0
Acquisition of Land	3130100	0	0
Acquisition of Other Intangible Assets	3130200	0	0
Domestic Lending and On-lending	4110000	0	0
Domestic Equity Participation	4120000	0	0
Other Domestic Accounts Receivable	4130000	0	0
Foreign Lending and On- Lending	4140000	0	0
Foreign Equity Participation	4150000	0	0
Other Foreign Accounts Receivable	4160000	0	0
TOTAL		2,537,047,011.90	1,643,577,283.90

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0	0
Interest Payments on Guaranteed Debt	2410200	0	0
Interest on Domestic Borrowing	2420000	0	0
Interest on Borrowing From Other Government Units	2430000	0	0
TOTAL		0	0

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20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0	0
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0	0
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0	0
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0	0
Repayments on Borrowings from Other Domestic Creditors	5510500	0	0
Principal Repayments on Foreign Borrowing	5510600	0	0
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0	0
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0	0
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0	0
Repayments on Borrowings from Other Domestic Creditors	5610000	0	0
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0	0
	5620000	0	0
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0	0
TOTAL		0	0

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0	0
Civil Contingency Reserves	2810200	0	0
Capital Transfer to Non Financial Public Enterprises	2820100	0	0
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0	0
Capital Transfer to Private Non-Financial Enterprises	2820300	0	0
System Required Expenses	2990100	0	0
	2999900	0	0
TOTAL		0	0

22A Bank Balances

PARLIAMENTARY JOINT SERVICE
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Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0	0
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0	0
Recurrent Bank Accounts	6530000	4,945.40	11,860,005.90
Development Bank Accounts	6540000	9,185,371.60	1,977,064.60
Deposit Bank Account	6550000	391,255,307.35	378,630,216.30
Project Specific Bank Accounts	6570000	0	0
Foreign Currency and Foreign D	6590101	0	0
Foreign Currency and Foreign D	6590203	0	0
TOTAL		400,445,624.35	392,467,286.80

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0	52,167.00
Foreign Currency and Foreign D	6590201	0	0
TOTAL		0	52,167.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	80,750.00	793,097.20
Debtors & Advances - Govt Owne	6720000	0	0
Foreign Debtors & Advances	6730000	0	0
Other Debtors & Pre-payments	6740000	0	0
Government Imprests	6760000	0	1,860,575.60
Agency Accounts	6770000	0	0
Suspense & Clearance Account	6780000	0	0
Other Current Assets (System r	6790000	0	0
TOTAL		80,750.00	2,653,672.80

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	391,255,307.35	378,630,216.30
Deposits	7310000	0	0
Withholding Taxes	7380000	0	0
System Required Liabilities A/cs	7390000	0	0
TOTAL		391,255,307.35	378,630,216.30

PARLIAMENTARY JOINT SERVICE
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25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	392,467,286.80	0
Opening Balance Cash	22B	52,167.00	0
Opening Balance Receivables - Imprest and Clearance Accounts	23	2,653,672.80	0
Opening Balance - Deposits	24	-378,630,216.30	0
TOTAL		16,542,910.30	0

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0	0
Exchequer Provisions	9910200	15,688,014.20	0
TOTAL		15,688,014.20	0

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vii. GOK IFMIS Statement of Budget Execution

Statement of Budget Execution

Entity: 2043-Parliamentary Joint Services

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	4	0	0	0	0	7,125,418,089.95	-7,125,418,089.95	0.00%
	8	14,000,000.00	0	0	14,000,000.00	10,000,000.00	4,000,000.00	71.43%
	11	0	0	0	0	0	0	0.00%
	Total	14,000,000.00	0	0	14,000,000.00	7,135,418,089.95	-7,121,418,089.95	50967.27%
PAYMENTS								
	12	2,647,731,717.00	0	0	2,647,731,717.00	2,262,636,570.30	385,095,146.70	85.46%
	13	2,782,573,529.00	0	20,000,000.00	2,802,573,529.00	2,325,054,736.85	477,518,792.15	82.96%
	14	0	0	0	0	0	0	0.00%
	15	5,000,000.00	0	0	5,000,000.00	0	5,000,000.00	0.00%
	16	0	0	0	0	0	0	0.00%
	17	11,000,000.00	0	0	11,000,000.00	2,263,600.00	8,736,400.00	20.58%
	18	2,217,603,855.00	0	780,000,000.00	2,997,603,855.00	2,537,047,011.90	460,556,843.10	84.64%
	Total	7,663,909,101.00	0	800,000,000.00	8,463,909,101.00	7,127,001,919.05	1,336,907,181.95	84.20%

The Statement has been prepared, reviewed and approved by the

following:

Prepared By:

S. Dargam

Date:

28/9/2021

Reviewed By:

Date:

Approved By:

Mmyona

Date:

28-9-21

PARLIAMENTARY JOINT SERVICE
Annual Report and Financial Statements
For the year ended 30, June 2021.

Statement of Budget Execution - Development Expenditure

Entity: 2043-Parliamentary Joint Services

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	4	0	0	0	0	2,448,571,230.50	-2,448,571,230.50	0.00%
	11	0	0	0	0	0	0	0.00%
	Total	0	0	0	0	2,448,571,230.50	-2,448,571,230.50	0.00%
PAYMENTS								
	17	0	0	0	0	0	0	0.00%
	18	2,065,550,000.00	0	800,000,000.00	2,865,550,000.00	2,450,922,244.25	414,627,755.75	85.53%
	19	0	0	0	0	0	0	0.00%
	20	0	0	0	0	0	0	0.00%
	21	0	0	0	0	0	0	0.00%
	Total	2,065,550,000.00	0	800,000,000.00	2,865,550,000.00	2,450,922,244.25	414,627,755.75	85.53%

The Statement has been prepared, reviewed and approved by the

following:
 Prepared By: S. Dabagna

Date: 23/9/2021

Reviewed By: _____

Date: _____

Approved By: Munyaho

Date: 28-9-21

PARLIAMENTARY JOINT SERVICE
Annual Report and Financial Statements
For the year ended 30, June 2021.

Statement of Budget Execution - Recurrent Expenditure

Entity: 2043-Parliamentary Joint Services

Current Period: JUL-20 To JUN-21

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
4	0	0	0	0	4,676,846,859.45	-4,676,846,859.45	0.00%
8	14,000,000.00	0	0	14,000,000.00	10,000,000.00	4,000,000.00	71.43%
Total	14,000,000.00	0	0	14,000,000.00	4,686,846,859.45	-4,672,846,859.45	33477.48%
PAYMENTS							
12	2,647,731,717.00	0	0	2,647,731,717.00	2,262,636,570.30	385,095,146.70	85.46%
13	2,782,573,529.00	0	20,000,000.00	2,802,573,529.00	2,325,054,736.85	477,518,792.15	82.96%
14	0	0	0	0	0	0	0.00%
15	5,000,000.00	0	0	5,000,000.00	0	5,000,000.00	0.00%
16	0	0	0	0	0	0	0.00%
17	11,000,000.00	0	0	11,000,000.00	2,263,600.00	8,736,400.00	20.58%
18	152,053,855.00	0	-20,000,000.00	132,053,855.00	86,124,767.65	45,929,087.35	65.22%
Total	5,598,359,101.00	0	0	5,598,359,101.00	4,676,079,674.80	922,279,426.20	83.53%

The Statement has been prepared, reviewed and approved by the

following:
Prepared By:

S. Dagna

Date:

28/9/2021

Reviewed By:

Date:

Mnyela

Approved By:

Date:

28-9-21

PARLIAMENTARY JOINT SERVICE
Reports and Financial Statements
For the year ended 30, June 2021.

viii. GOK IFMIS Statement of Deposits

SUMMARY STATEMENT OF DEPOSITS		
Entity: 2043-Parliamentary Joint Services		
Current Period: JUL-20 To JUN-21		
Compare With: JUL-19 To JUN-20		
Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	378,630,216.30	0
Transfers of retentions during the year	17,807,832.90	502,807,901.45
Payments made out of deposit account during the year	5,182,741.85	124,177,685.15
Closing Balance	391,255,307.35	378,630,216.30
Principal Secretary		Principal
Accounts Controller		

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

Prepared By:

Shem Baigina Date: 28/9/21

Reviewed By:

Date:

Approved By:

Date:

Mayera Date: 28-9-21

PARLIAMENTARY JOINT SERVICE
Reports and Financial Statements
For the year ended 30, June 2021.

ix. GOK IFMIS Budget Execution by Programme and Economic Classification

Budget Execution by Programme and Economic Classification

Entity: 2043-Parliamentary Joint Services

Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
723000000		General Administration, Planning and Support Services	8,325,927,851.00	7,036,564,885.15	1,289,362,965.85
	2110000	Wages and Salary Contributions	2,434,174,882.00	2,115,800,282.80	318,374,599.20
	2120000	Social Contributions	213,556,835.00	146,836,287.50	66,720,547.50
	2210000	Goods and Services	2,580,826,803.00	2,183,013,806.15	397,812,996.85
	2220000	Routine Maintenance	83,765,476.00	51,603,896.80	32,161,579.20
	2640000	Other Transfers and Emergency Relief	5,000,000.00	0	5,000,000.00
	2710000	Social Security Benefits	11,000,000.00	2,263,600.00	8,736,400.00
	3110000	Acquisition of Fixed Capital Assets	2,997,603,855.00	2,537,047,011.90	460,556,843.10
746000000		Legislative Training Research & Knowledge Management	137,981,250.00	90,437,033.90	47,544,216.10
	2210000	Goods and Services	130,012,500.00	90,437,033.90	39,575,466.10
	2220000	Routine Maintenance	7,968,750.00	0	7,968,750.00
		Grand Total	8,463,909,101.00	7,127,001,919.05	1,336,907,181.95

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

Prepared By: S. Obayiga

Date: 28/9/21

Reviewed By: Muyera

Date: 28-9-21

Approved By: _____

Date: _____

PARLIAMENTARY JOINT SERVICE
Annual Report and Financial Statements
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x. GOK IFMIS Budget Execution by Heads and Programmes

Budget Execution by Heads and Programmes					
Entity: 2043-Parliamentary Joint Services					
Period: JUL-20 To JUN-21					
Head	Program	Description	Approved Budget	Actual Payments	Variance
2043000100	723000000	Office of Director General	5,460,377,851.00	4,585,642,640.90	874,735,210.10
		General Administration, Planning and Support Services	5,460,377,851.00	4,585,642,640.90	874,735,210.10
2043000200		Centre for Parliamentary Studies & Training HQ	137,981,250.00	90,437,033.90	47,544,216.10
	723000000	General Administration, Planning and Support Services	0	0	0
	746000000	Legislative Training Research & Knowledge Management	137,981,250.00	90,437,033.90	47,544,216.10
2043100100		Refurbishment of Senate Chamber	10,000,000.00	8,851,628.30	1,148,371.70
	723000000	General Administration, Planning and Support Services	10,000,000.00	8,851,628.30	1,148,371.70
2043100200		Construction of Multi Storey Office Block	2,300,000,000.00	2,220,311,155.15	79,688,844.85
	723000000	General Administration, Planning and Support Services	2,300,000,000.00	2,220,311,155.15	79,688,844.85
2043100300			315,550,000.00	82,697,426.60	232,852,573.40
	723000000	General Administration, Planning and Support Services	315,550,000.00	82,697,426.60	232,852,573.40
2043100400		Purchase of Buildings	70,000,000.00	50,000,000.00	20,000,000.00
	723000000	General Administration, Planning and Support Services	70,000,000.00	50,000,000.00	20,000,000.00
2043100500		Refurbishment of Various Buildings	120,000,000.00	89,062,034.20	30,937,965.80
	723000000	General Administration, Planning and Support Services	120,000,000.00	89,062,034.20	30,937,965.80
2043100600		Purchase & Devt of CPST Land	50,000,000.00	0	50,000,000.00
	723000000	General Administration, Planning and Support Services	50,000,000.00	0	50,000,000.00
		Grand Total	8,463,909,101.00	7,127,001,919.05	1,336,907,181.95

PARLIAMENTARY JOINT SERVICE
Annual Report and Financial Statements
For the year ended 30, June 2021.

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

Prepared By: S. Obayn Date: 28/9/21

Reviewed By: _____ Date: _____

Approved By: Mmyera Date: 28-9-21

xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes

Budget Execution By Programmes and Sub-Programmes						
		Entity: 2043-Parliamentary Joint Services		Period: JUL-20 To JUN-21		
Program	Sub Program	Description	Approved Budget	Actual Payments	Variance	
723000000		General Administration, Planning and Support Services	8,325,927,851.00	7,036,564,885.15	1,289,362,965.85	
	723010000	General Administration, Planning and support services	8,325,927,851.00	7,036,564,885.15	1,289,362,965.85	
746000000		Legislative Training Research & Knowledge Management	137,981,250.00	90,437,033.90	47,544,216.10	
	746020000		137,981,250.00	90,437,033.90	47,544,216.10	
		Grand Total	8,463,909,101.00	7,127,001,919.05	1,336,907,181.95	

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

Prepared By: S. Obayn Date: 28/9/21

Reviewed By: _____ Date: _____

Approved By: Mmyera Date: 28-9-21