

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 FEB 2023	DAY: WED
TABLED BY:	Deputy leader majority Party Hon Owen Baya, MP
OF	Finlays mwanika

THE AUDITOR-GENERAL

ON

PARLIAMENTARY JOINT SERVICES

**FOR THE YEAR ENDED
30 JUNE, 2023**





PARLIAMENTARY JOINT SERVICES

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

Parliamentary Joint Services
Annual Report and Financial Statements
for the year ended 30th June 2023

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for the year ended 30th June 2023**

1. Acronyms and Glossary of Terms

CFO	Chief Finance Officer
CPST	Centre For Parliamentary Studies and Training
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PJS	Parliamentary Joint Services
PSC	Parliamentary Service Commission

2. Key Entity Information and Management

(a) Background information

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

(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.

(v) Composition of Parliamentary Service Commission

- Parliamentary Joint Services is a reporting entity and one of the independent Votes of PSC. Other Votes include The National Assembly and the Senate. The established reporting entities as indicated are all under the PSC.
- The Parliamentary Service Commission is comprised of the following:
 1. The Hon. (Sen.) Moses Wetang'ula, EGH, MP- Speaker of the National Assembly/ Chairman to the Commission
 2. The Sen. Joyce Korir, M.P. – Vice Chairperson
 3. The Hon. Patrick Makau King'ola, EBS, M.P. - Member
 4. The Hon. Mishi Juma Khamisi Mboko, M.P. - Member
 5. The Hon. Faith Wairimu Gitau, M.P. - Member
 6. The Sen. Erick Okongo Mogeni, SC, M.P. - Member
 7. The Hon. Mohamed Ali Mohamed, HSC, M.P. - Member
 8. The Hon. Rachel Ameso - Member
 9. The Sen. Nderitu John Kinyua - Member
 10. The Sen. Johnson Nduya Muthama - Membe
 11. Mr. Jeremiah M. Nyegenye, CBS - Clerk of the Senate/Secretary to the Commission



**RT.HON. DR. MOSES M. WETANG'ULA,
EGH, MP**

The Speaker of the Kenya National Assembly and the Chairman of the Parliamentary Service Commission.



SEN. JOYCE KORIR, MP

The Vice Chairperson Parliamentary Service Commission, a member of the Tender and Procurement Committee and the Audit Committee of the Commission.



**HON. PATRICK MAKAU KING'OLA,
EBS, MP**

A member of the Parliamentary service commission, Chairman of the Finance Committee, a member of the Tender and Procurement Committee and Audit Committee of the Commission.



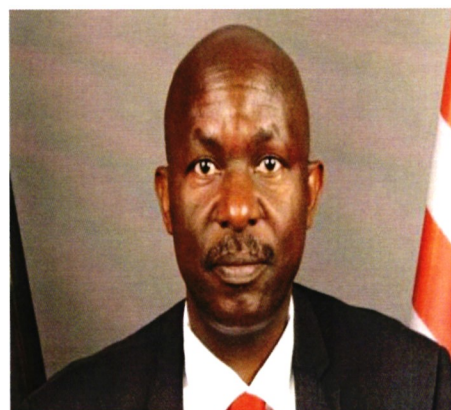
**HON. MISHI JUMA KHAMISI MBOKO,
MP**

A member of the Parliamentary Service Commission, a Chairperson of the Information and Public Communication Committee and a member of the Tender and Procurement Committee of the Commission.





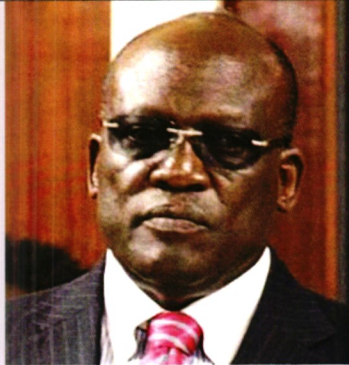

HON. FAITH WAIRIMU GITAU, MP

A member of the Parliamentary Service Commission, a Chairperson of the Tender and Procurement Committee and a member of the Audit Committee of the Commission.



**HON. SEN. ERICK OKONGO MOGENI,
SC,**

A member of the Parliamentary Service Commission, a member of the Tender and Procurement and Finance Committee of the Commission.

	<p><u>HON. MOHAMED ALI MOHAMED, HSC MP</u></p> <p>A member of the Parliamentary Service Commission, a Chairman of the staff welfare committee and a member of the Tender and Procurement Committee and the Finance Committee of the Commission.</p>
	<p><u>HON. SEN. NDERITU JOHN KINYUA</u></p> <p>A member of the Parliamentary Service Commission, a Chairman of the Finance Committee of the Commission.</p>
	<p><u>HON. JOHNSTONE MUTHAMA</u></p> <p>A member of the Parliamentary Service Commission, a chairman of the Audit Committee of the Commission.</p>
	<p><u>HON. RACHEL AMESO</u></p> <p>A member of Parliamentary Service Commission, a member of the tender and procurement Committee and Finance Committee of the Commission.</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.

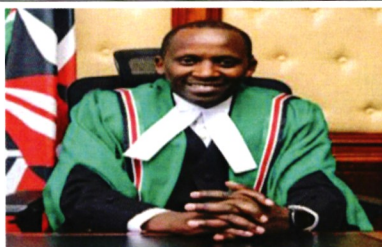
(b) Key Management

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: -



Mr. JEREMIAH M. NYEGENYE, C.B.S


The Chairman, Board of Senior Management, the Clerk of Senate/Secretary to Parliamentary Service Commission and the Accounting officer of the Parliamentary Service Commission.



Mr. SAMUEL NJOROGE

Vice chairman, Board of Senior Management, the Clerk of National Assembly/Accounting Officer of the National Assembly.

	<p><u>Mr. CLEMENT M. NYANDIERE (MBS)</u></p> <p>A member of the Board of Senior Management, Director General Parliamentary Joint Services / Accounting Officer of the PJS.</p>
	<p><u>Mr. MOHAMED ALI MOHAMED, MBS</u></p> <p>A member of the Board of Senior Management and Deputy Clerk-Senate</p>
	<p><u>Ms. EUNICE WANJIKU GICHANGI, OGW</u></p> <p>A member of the Board of Senior Management and Deputy Clerk-Senate</p>
	<p><u>Ms. SERAH M. KIOKO</u></p> <p>A member of the Board of Senior Management and Deputy Clerk-National Assembly</p>
	<p><u>Mr. JEREMIAH W. NDOMBI</u></p> <p>A member of the Board of Senior Management and Deputy Clerk-National Assembly</p>

	<p><u>MR. MARTIN MASINDE</u></p> <p>A member of the Board of Senior Management and Director, Parliamentary Budget Office</p>
	<p><u>Prof. NYOKABI KAMAU</u></p> <p>A member of the Board of Senior Management and the Executive Director- Centre for Parliamentary Studies and Training (CPST)</p>
	<p><u>Mr. ANTHONY NJOROGE</u></p> <p>A member of the Board of Senior Management and the Director Litigation and Compliance</p>
	<p><u>Mr. DOUGLAS NGANGA</u></p> <p>A member of the Board of Senior Management and the Director – Administrative Services</p>



Mr. IRUNGU J. KIGUNDU

A member of the Board of Senior Management and Director,
Finance and Accounting Services

(c) Fiduciary Management

The key management personnel who held office of Parliamentary Joint Services during the year ended 30th June, 2023 and who had direct fiduciary responsibility was: -

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

(d) Fiduciary Oversight Arrangements

(i) Audit and Finance Committees activities: -

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

Finance Committee

- Sen. John Kinyua, MP – Chairman
- Sen. Okongo Mogeni, SC, MP - Member
- Hon. Patrick Makau, EBS, MP - Member
- Hon. Mohamed Ali, HSC, MP – Member
- Hon. Rachel Ameso – Member

Audit Committee

- Sen. Johnson Muthama – Chairman
- Sen. Joyce Korir, MP – Member
- Hon. Faith Gitau, MP – Member

Tender and Procurement

1. Hon. Faith Gitau, MP – Chairperson
2. Sen. Joyce Korir, MP – Member
3. Hon. Mohamed Ali, HSC MP – Member
4. Hon. Mishi Mboko, MP - Member
5. Hon. Rachel Ameso – Member

(ii) **Parliamentary Committees Activities**

- Public Accounts Committee (PAC) which deals with reports of National Entities and Agencies
- 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 inspects and audits the books of Parliamentary Joint Service.

(e) Parliamentary Joint Services Headquarters

Parliamentary Joint Services

P.O. Box 41842-00100

Parliament Building, Parliament Road

NAIROBI

(f) Parliamentary Joint Services Contacts

Telephone: (+254) 2221291

E-mail DG@parliament.go.ke

Website www.parliament.go.ke

(g) Independent Auditors

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

(h) Principal Legal Adviser

Director Litigation and Compliance
Parliamentary Joint Services, Parliament Road
P.O. Box 41842 - G.P.O 00100
NAIROBI

(i) Bankers

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

Kenya Commercial Bank LTD
Kenyatta International Convention Centre
P.O. Box 48400-00100
NAIROBI

3. Statement of Governance –

Parliamentary Joint Services is one of the reporting entities under Parliamentary Service Commission. **Chart 1** indicates the structure of PJS for the year 2022/2023.

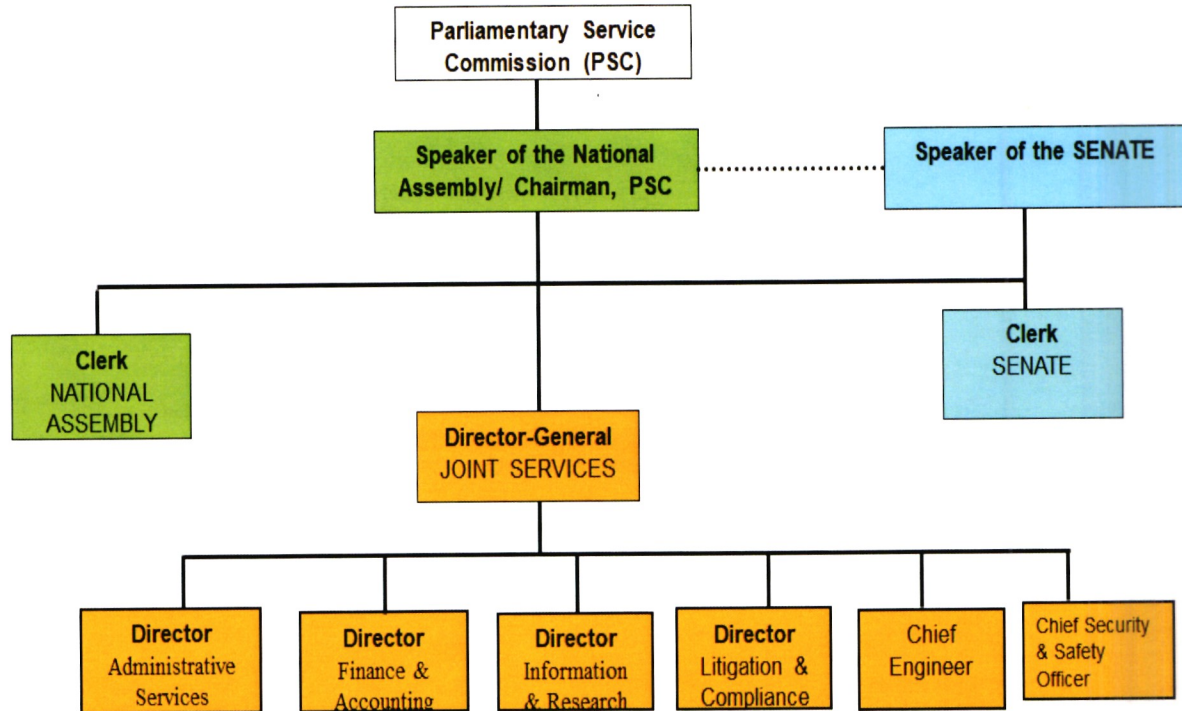


Chart 1.

3.1 Management committees governing Parliamentary Joint Services

- i. Board of Senior Management

The Board of Senior Management has the following mandate for the PSC

1. Develop and implement strategic plans, goals, and priorities for the Parliamentary Service Commission, aligning them with the broader objectives of Parliament and the National interest.
2. Deliberate on and make informed recommendations to guide policy matters, resource allocation, and operational initiatives, ensuring effective governance and operational efficiency.
3. Promote collaboration and coordination among the National Assembly, Senate, and Parliamentary Joint Services, fostering a culture of cooperation and joint problem-solving.
4. Participate in the development and review of policies, guidelines, and procedures governing the operations of the Parliamentary Service Commission to ensure compliance and promote transparency.
5. Monitor financial performance, review budgets, and make recommendations for resource allocation to ensure prudent financial management and compliance with regulations.

6. Regularly update the Parliamentary Service Commission on key initiatives, progress, and challenges, enhancing transparency and accountability in all operations.
 7. Engage with Members of Parliamentary, Staff and external partners to gather feedback, understand needs, and enhance collaboration, representing the interests of the Commission.
 8. Monitor and evaluate the performance of the Commission against established goals, targets, and indicators, identifying areas for improvement and taking corrective actions.
 9. Regularly assess the effectiveness of Board activities, seek stakeholder feedback, and make adjustments to enhance efficiency and effectiveness within the Commission.
 10. Ensure that all activities, decisions, and initiatives align with the overall objectives, values, and principles of the Parliamentary Service Commission and the Parliamentary system.
 11. Identify opportunities for resource optimization and synergy across Services, promoting cost-effective solutions while maintaining service quality.
 12. Develop and implement effective communication strategies to ensure that the objectives, initiatives, and achievements of the Commission are communicated to all relevant stakeholders.
 13. Uphold and promote high ethical standards within the Commission, ensuring that all activities are conducted with integrity and transparency.
 14. Develop contingency plans and response strategies to effectively manage potential crises that may impact the functioning of the Commission and its services.
 15. Champion the adoption of innovative technologies and best practices to enhance service delivery, streamline processes, and improve engagement with stakeholders.
- ii. Joint Service Management Board

The Joint Service Management Board has the following mandate:

1. Coordinate and oversee shared services between the National Assembly and the Senate to optimize resource utilization and collaboration.
2. Oversee the daily management and functioning of the Parliamentary Joint Services (PJS), ensuring that Parliamentary operations run smoothly.
3. Execute the decisions of the Commission that pertain to the respective Houses, translating policies into actionable plans.
4. Allocate resources effectively, including staff, budgets, and infrastructure, to support the legislative processes and services.
5. Manage and supervise staff, including recruitment, promotion, and discipline, to maintain a motivated and efficient workforce.

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6. Prepare and submit programs that align with the mandate of the PJS for Commission approval.
7. Implement Commission resolutions on matters related to staff, duties, supervision, training, and deployment within the PJS.
8. Maintain effective communication with members, staff, and stakeholders to address concerns and facilitate collaboration.
9. Monitor the performance of the PJS against strategic goals, ensuring effective delivery of Parliamentary services.
10. Ensure compliance with legal and regulatory requirements within the respective PJS and report any deviations to the Commission.
11. Continuously improve the operational efficiency of the respective PJS to enhance parliamentary functions and processes.
12. Monitor financial performance, review budgets, and allocate resources efficiently for shared services while ensuring compliance with financial regulations.
13. Develop and implement research and policy initiatives that contribute to the legislative functions of both Houses.
14. Oversee the provision of ICT services, ensuring the maintenance and security of Parliamentary systems and data.
15. Manage procurement processes for shared services, ensuring transparency, cost-effectiveness, and compliance with procurement regulations.
16. Identify, assess, and mitigate risks associated with shared services, safeguarding the operational continuity of both Houses.
17. Ensure the proper maintenance, repair, and management of shared infrastructure, including buildings and facilities.
18. Provide comprehensive library services to support research, information dissemination, and legislative activities.
19. Implement security and safety measures to protect Parliamentary premises, Members of Parliament, Staff, and visitors.
20. Engage with relevant stakeholders to gather feedback, address concerns, and enhance collaboration in delivering shared services.
21. Implement mechanisms for quality control and assurance in shared services, ensuring consistent service standards across both Houses.
22. Develop performance metrics and Key Performance Indicators (KPIs) to assess the effectiveness and efficiency of shared services.

23. Ensure that ICT services and tools are accessible, user-friendly, and inclusive, catering to the needs of all Members of Parliament and Staff.
24. Identify and implement sustainability initiatives within shared services, promoting environmental responsibility and resource conservation.
25. Facilitate cross-training between staff of the National Assembly and Senate, enhancing their capacity to support each House's unique requirements.

3.2 Audit Committee

The Audit Committee is a Statutory Committee established under Sec 174 of the PFM Act 2012 and its Regulations 2015 which requires that each National Government entity and Agencies establishes an Audit Committee. Gazette Notice No. 2690 of 16th April, 2016 published guidelines for Audit Committees. The existence of an independent audit committee is recognized internationally as an important feature of good corporate governance.

The Audit Committee forms a key element in the governance process by ensuring that external audit recommendations are fully addressed, that the quality of internal control is of an appropriate standard and, that line management has full regard to internal audit recommendations. Properly exercised, their role is vital in being the watchdog for the independence of internal audit and in ensuring that the information made available to the Commission is reliable to enable commission make sound judgment about the quality of management and the future prospects of the Parliamentary Service Commission.

The current Audit Committee was appointed on 1st March 2023. The Membership comprises three Commissioners, Senior Deputy Clerk National Assembly, Senior Deputy Clerk Senate and Director Security and Safety Services, Parliamentary Joint Services.

The committee has had one induction training workshop and also conducts regular meetings. On all these occasions, the Committee is being enlightened on its role of ensuring good Governance and Accountability at the Parliamentary Service Commission.

3.3 Risk management, compliance, conflict of interest etc.

i. Risk management and compliance

The parliamentary service commission on the 25th may, 2022 considered the proposed risk management policy as is mandated by the Public Finance Management Act section 165 which requires that the accounting officer should ensure that its entity develops risk management strategies that will provide guidance on risk management, mitigation and support the achievement of the commission objectives. The policy will also help to strengthen the internal controls to ensure smooth operations of the commission business.

All the accounting officers of each service would have to be responsible for their Vote's specific risks while maintaining risk registers. The coordination role and the chief risk management driver would be the Director General, Parliamentary Joint Services.

Risk governance is assigned to the Parliamentary Service Commission to provide policy oversight and review of risk management, whereas the Audit and Risk committees of the Commission shall oversee regular review of risk management. The accounting officers are the drivers of the culture of risk management in their Votes and these trickles down to the Director General who continuously seeks to improve the risk structure of all the Votes, way down to the Directors and Heads of Departments who will ensure compliance to the policy and procedures by staff.

At the moment Risk Management in Parliamentary Service Commission is in its Proposal Stage awaiting to be adopted in all the Votes.

ii. Conflict of Interest

The commission has put in place good structures and measures that allow the flow of work to be efficient and still ensure minimal exposure of all staffers from conflict of interest while executing their duties in different capacities on behalf of the organization.

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

The Parliamentary Joint Service has a training committee that is mandated with the responsibility of ensuring all staff are trained as per the policy guidelines. At the reporting date, the committee had trained a total 72 officers, 8 individual training and 64 attended group trainings in the financial year 2022/2023.

**4 Statement by The Hon. Moses Wetangula, EGH, MP, Speaker of The National Assembly
and Chairman, Parliamentary Service Commission**



It is my honour and privilege to present the annual financial report of the **Parliamentary Joint Services** for the financial year 2022/2023, a document that exemplifies our dedication to transparency, accountability, and the responsible stewardship of public resources. As we navigate the intricate landscape of financial management, this report underscores the achievements and milestones that underscore our commitment to fulfilling our legislative, representative, and oversight mandates. Parliamentary Joint Service is one of our Parliamentary Services. Others are The National Assembly and The Senate.

This Statement, highlighting specific activities undertaken under the key thematic areas by the PSC during the Financial Year 2022- 2023, is made in compliance with Section 81(2)(f) of the Public Finance Management Act, 2012. This provision 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 Service Commission is established as a Constitutional Commission under Article 127 of the Constitution. Article 127 (6) provides that the Commission is responsible for, among other things, providing services and facilities to ensure the efficient and effective functioning of Parliament; constituting offices in the Parliamentary Service and appointing and supervising office holders in those offices; preparing annual estimates of expenditure for submission to the National Assembly and exercising budgetary control over the Service; and perform such other functions as may be necessary for the wellbeing of the Members of Parliament. The PJS, being one of the Services and reporting entity under the Parliamentary Service Commission, offers joint services to Members and staff of the Commission. The Commission also

oversees the management of the National Assembly and the Senate. National assembly derives its mandate from Article 95 while the senate derives its mandate from Article 96 of the Constitution. Broadly, the roles of both The National Assembly and The Senate are Representation, Oversight and National legislation. The Members of Parliament of the National Assembly and Honourable Senators, play A KEY role in representing the people of the Constituencies (290) and Counties (47) and special interests in the Houses.

On its side, The PJS implements two programs Known as General Administration, Planning and Support Services and Legislative Training Research and Knowledge Management whose main objectives are to enhance service delivery, staff performance and improve the working environment and training for quality governance respectively. Over the years the Vote has received its funding from the National Treasury which has enabled us to deliver service efficiently and effectively.

Through the services of the PJS, the two Houses of Parliament are able to undertake their mandates. Such mandates are as follows:

- (a) Processing of Bills, Motions, statements, Messages and Petitions
- (b) Institutionalization of Parliaments Participation in International fora and National events e.g. CPA, ACP-EU, PAP, EALA, Great Lakes Region, IPU and National Prayer Breakfast
- (c) Capacity Building for Members and Committees
- (d) Capacity Building for staff
- (e) Public Participation in Budget Making Process and other engagements in line with Article 119 of the Constitution of Kenya
- (f) Provision of modern facilities, General supplies and secure working environment e.g. fumigation, contracted security personnel, cleaning and collection of garbage
- (g) Acquisition of Specialized materials and supplies e.g. Uniforms
- (h) Routine Maintenance of Vehicles, Buildings, Plant, Machinery and Equipment
- (i) Establishment of Bunge Gardens and Rehabilitation of Restaurant gardens
- (j) Revamp catering facility
- (k) Leverage on ICT in management of information through Automation of systems – Committees, Hansard and digitization of external and internal correspondences
- (l) Live Committees Broadcasting
- (m) Purchase of Motor vehicles to enhance service delivery

- (n) Outreach, wellness and sports programmes
- (o) Parliamentary Outreach programmes e.g. Speakers roundtable with KEPSA, KAM, Editor's Guild, Media Council and KPJA

The Parliament of Kenya is at the heart of our country's democratic ethos. It is here that visionary laws are made, and ultimately passed to shape Kenya's trajectory. In the year under review, our legislative pursuits have yielded transformative bills that address critical societal issues. These legislative accomplishments stand as a testament to our dedication to advancing the welfare of our fellow citizens and upholding the sanctity of the rule of law.

Furthermore, central to our mandate is the representation of the diverse voices that constitute the sovereignty of our nation. Throughout the year, The Parliament of Kenya has steadfastly upheld this vital role, fostering vibrant dialogues and meaningful engagements with the people we serve. Through public participation meetings, petitions, consultations, and collaborative initiatives, we have endeavoured to create a platform where citizens' aspirations are heard, their concerns addressed, and their contributions valued. This commitment to participatory democracy has deepened our bond with the people and reaffirmed our commitment to their welfare.

A cornerstone of our mandate, in exercising the sovereign power on behalf of the people, as espoused in Article 1 of the Constitution, is our role in scrutinizing and overseeing the executive branch of government. Over the past financial year, our oversight function has taken centre stage, demonstrated by diligent committee inquiries and meticulous evaluations of public expenditures. By fulfilling this duty, we ensure that public funds are allocated judiciously, with a steadfast commitment to transparency and accountability. These endeavours reflect the Parliament's resolve to stand as a sentinel of good governance, promoting the efficient utilization of public resources for the greater good.

This annual financial report not only encapsulates our monetary transactions but also embodies our commitment to the principles that guide our actions. It reflects the values of prudent fiscal management, efficient resource allocation, and an unyielding commitment to the people's welfare. It is a testament to the collective effort of the Commission, our dedicated staff, and our stakeholders in upholding the tenets of democracy and public service.

In conclusion, this financial report reflects our journey - a journey marked by achievements, challenges, and an unrelenting dedication to our nation's progress. As we celebrate our successes, let us remain steadfast in our pursuit of excellence, cognizant of the work that lies ahead. I extend

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my deepest gratitude to the Members of the Parliament of Kenya, our committed staff, and our valued stakeholders for their unwavering support. Together, we shall continue to navigate the path of progress, guided by the principles that define our democratic institution.

The Report also outlines challenges experienced during the implementation and makes recommendations, both operational and of policy nature that address these challenges.

This Statement summarizing the achievements made by the national Assembly during the Financial Year 2022/2023 is submitted in compliance with the new requirements of financial reporting by the National Treasury.



**THE RT. HON. (DR.) MOSES F. M. WETANG'ULA, EGH, MP,
SPEAKER OF THE NATIONAL ASSEMBLY/ CHAIRMAN, PARLIAMENTARY
SERVICE COMMISSION.**

**5 Statement by the Director General / Accounting Officer- Mr. Clement M. Nyandiere,
MBS**



(CPST)

This Annual report and financial statements detail the financial performance of the Parliamentary Joint Services (PJS) for the Financial Year ended June 30th, 2023. The Parliamentary Joint Service implements two programs:

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

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

5.1 Reflections on financial year 2022/2023

It is with great pleasure that I present the preamble to the Financial Year Report for the Parliamentary Service Commission's Parliamentary Joint Services (Vote 2043) for the said period.

- i. This report stands as a testament to our unwavering commitment to excellence and responsible stewardship in a year marked by significant accomplishments, strategic initiatives, and transformative efforts in the areas of the Commission's directorates responsible for among others- human resources management, accounting and finance, research and policy functions, litigation, contracts and compliance, ICT and library automation, security and safety, infrastructural maintenance and development projects, and the continuous dedication to capacity-building through the Centre for Parliamentary Studies (CPST).
- ii. In the realm of **financial stewardship**, our approach has been guided by the principles enshrined within the Public Finance Management Act and the Constitution of Kenya. Our commitment to these foundational pillars has ensured transparent allocation and judicious utilization of resources, and it continues to define our ethos as we navigate the financial landscape. Our journey was not without its challenges, as the post-election transition of August 2022 presented obstacles including delays in the release of exchequers. These

challenges inevitably affected the timely completion of significant projects, including the parliamentary **office block (Bunge Tower)**. Nevertheless, our collective tenacity and the subsequent commencement of government and Parliamentary Service Commission's operations underscored the resilience inherent within our parliamentary framework. With a renewed mandate under the new government, we stand poised to harness opportunities and further optimize our financial strategies.

- iii. The sphere of **human resources** witnessed remarkable progress as we maintained our commitment to nurturing a skilled, motivated, and empowered workforce. During the period, staff and Members received training and capacity building both locally and internationally. The Centre for Parliamentary Studies played a pivotal role in enhancing the capacities of both Members and staff, along with Members of County Assemblies. As we look ahead, our vision extends to the expansion of our training programs, ensuring they remain attuned to emergent challenges and dynamic shifts within our political landscape.
- iv. Our dedication to **compliance, contract management, litigation resolution, and legal adherence** has been unwavering. These commitments have not only mitigated risks but also reinforced our reputation for steadfast governance. In our pursuit of holistic risk management, we are on the brink of launching an extensive sensitization campaign, complemented by asset management strategies aimed at safeguarding our parliamentary assets.
- v. **Research and policy functions**, the bedrock of informed legislative decisions, have seen commendable advancement. Rigorous research and evidence-based insights have enriched policy formulation, empowering us to serve our nation more effectively. Leveraging this foundation, we remain steadfast in our commitment to bolstering research capabilities, enabling us to address intricate and multifaceted issues. The **Parliamentary Library** provided a good resource for various research initiatives including online resources.
- vi. In an era defined by technological evolution, our investment in **ICT Services** has yielded transformative outcomes. These initiatives have not only amplified information accessibility but also streamlined operations, placing us at the forefront of technological innovation. We acknowledge the necessity of adaptability and eagerly anticipate the evolution of these initiatives in line with technological advancements.

- vii. **Security and Safety** of Members and staff remained at the core of investments in the financial year under review. The Integrated Security Management System (ISMS) project, which underscores the security and safety of all within the parliamentary precincts, stands as a testament to our commitment. This comprehensive security framework has fortified our foundation and augmented our operational resilience, ensuring the welfare of all who contribute to the vitality of our parliamentary processes.
- viii. The diligence of our **maintenance services** has been instrumental in refurbishing buildings and facilities for Members and staff. Their dedication ensures that our infrastructure remains functional and dignified. Significantly, the ongoing construction of the CPST modern facility in Karen exemplifies the Commission's investment in facilities to serve Members better. However, the realization of these transformative projects hinges on dedicated resource allocation in the new Financial Year and beyond.

5.2 Summary of the Budget and Financial performance

In the Financial Year under review the PJS had a total approved budget of Kshs. **8,700,000,000** of which Kshs. **6,235,000,000** is for Recurrent Expenditure and Kshs. **2,465,000,000** is for Development Expenditure. The Recurrent Expenditure includes Kshs. **2,437,058,632** for compensation to employees; Kshs. **3,673,341,368** for use of goods and services; and Kshs. **124,600,000** for other recurrent expenditures. The PJS expenditure was to be financed by Kshs. **24,000,000** from Appropriation in Aid (AIA) and the rest from exchequer receipts from the National Treasury.

The actual expenditure for the year in review included Kshs **2,112,018,841** for Development, Kshs. **2,435,318,610** for the Compensation of Employees, Kshs. **3,369,268,257** for the Use of Goods and Kshs. **69,383,681** utilized for other expenditures.

The total receipts accrued for the PJS in the year amounted to Kshs. **7,973,216,640** from Exchequer and Kshs. **33,031,946** from AIA making a total of Kshs **8,006,248,586**. By the end of 30th June 2023 PJS had utilized Kshs. **7,985,989,390**. This indicates a surplus of Kshs. **20,259,196**. The balances held by the PJS at the end of financial year were Kshs. **925,917** as salary advance while Kshs. **24,218,831** as bank balances.

Figure 2: Budget allocation 2022/2023

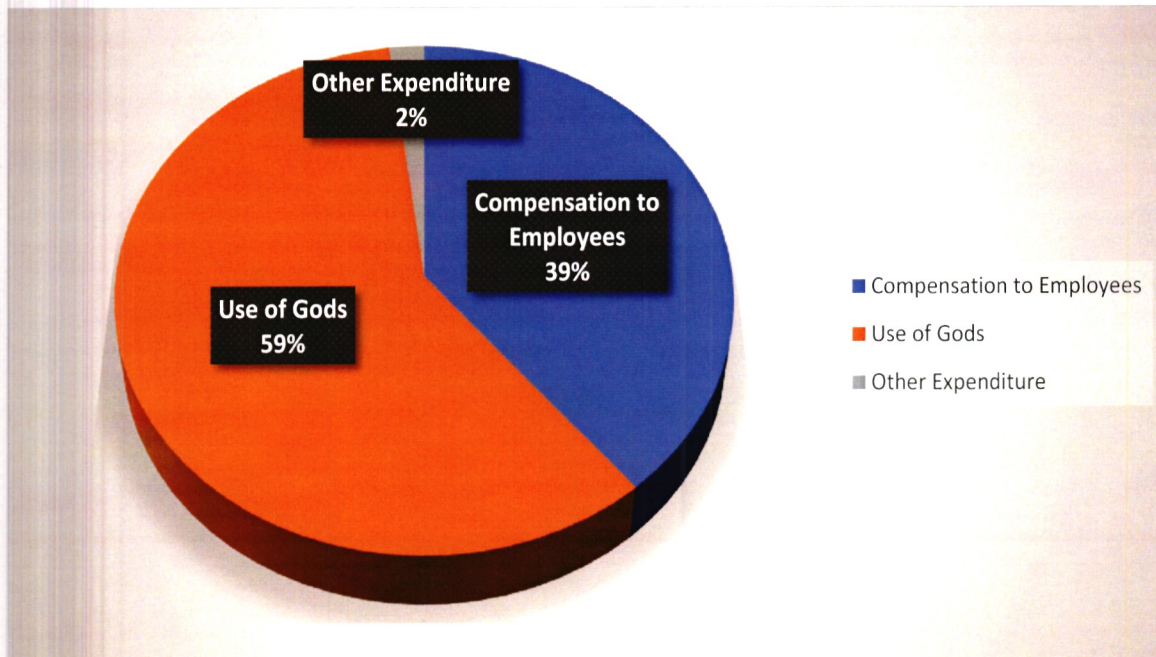
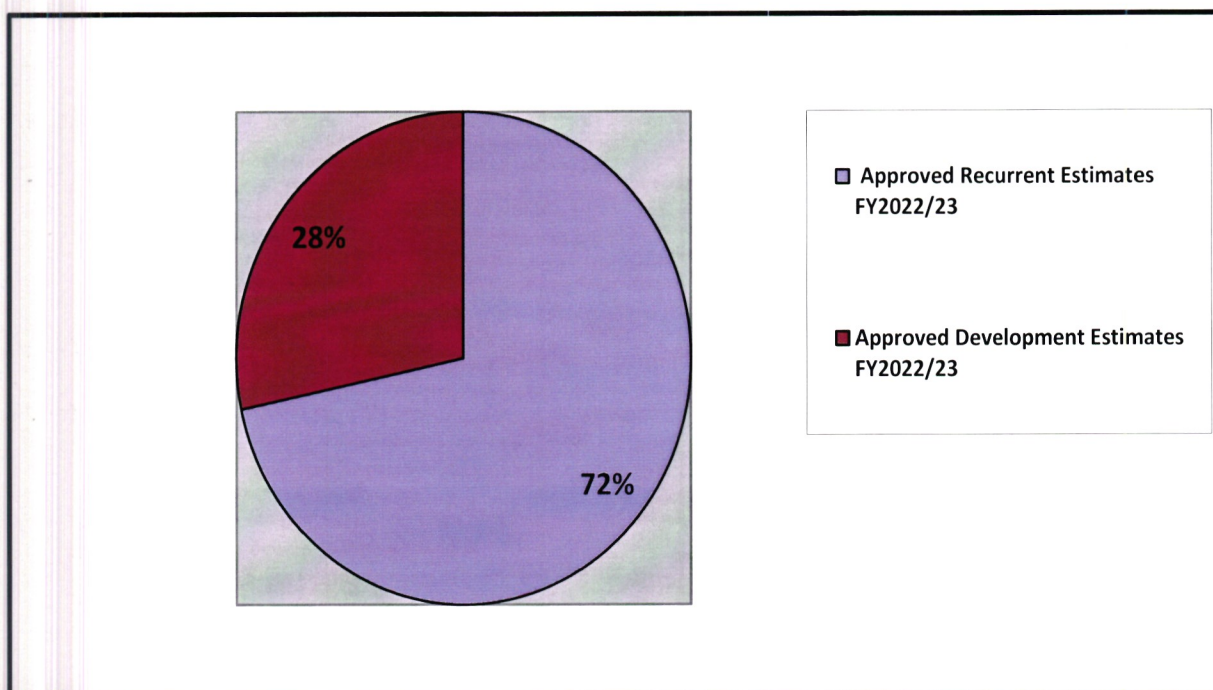


Figure 2: Analysis of Budgetary Allocation by Expenditure Type



In regard to allocation by Programmes, the two Programmes were allocated resources as follows: General Administration, Planning and Support Services Programme was allocated a gross amount for recurrent of **Kshs. 6.043 billion** and **Kshs. 2.465 billion** for development, while the Legislative

Training and knowledge Management Programme was allocated a total of **Kshs. 192.189 Million** as summarized in the table below.

a total of **Kshs. 7.98 billion** was spent for both recurrent and development, which equates to a utilization rate of **92%**. At Programme level, the expenditures for General Administration, Planning and Support Services were stood at **Kshs. 7.82 billion**, being **Kshs. 5.71 billion** for recurrent and **Kshs. 2.11 billion** for development, translating to utilization rates of **92%** and **86%** respectively. For Legislative Training and Knowledge Management Programme, the total expenditure was **Kshs. 0.157 billion** and an absorption rate of **83%**. The following is a graphical representation of the analysis.

Figure 3: Budget absorption rates 2022/2023 FY

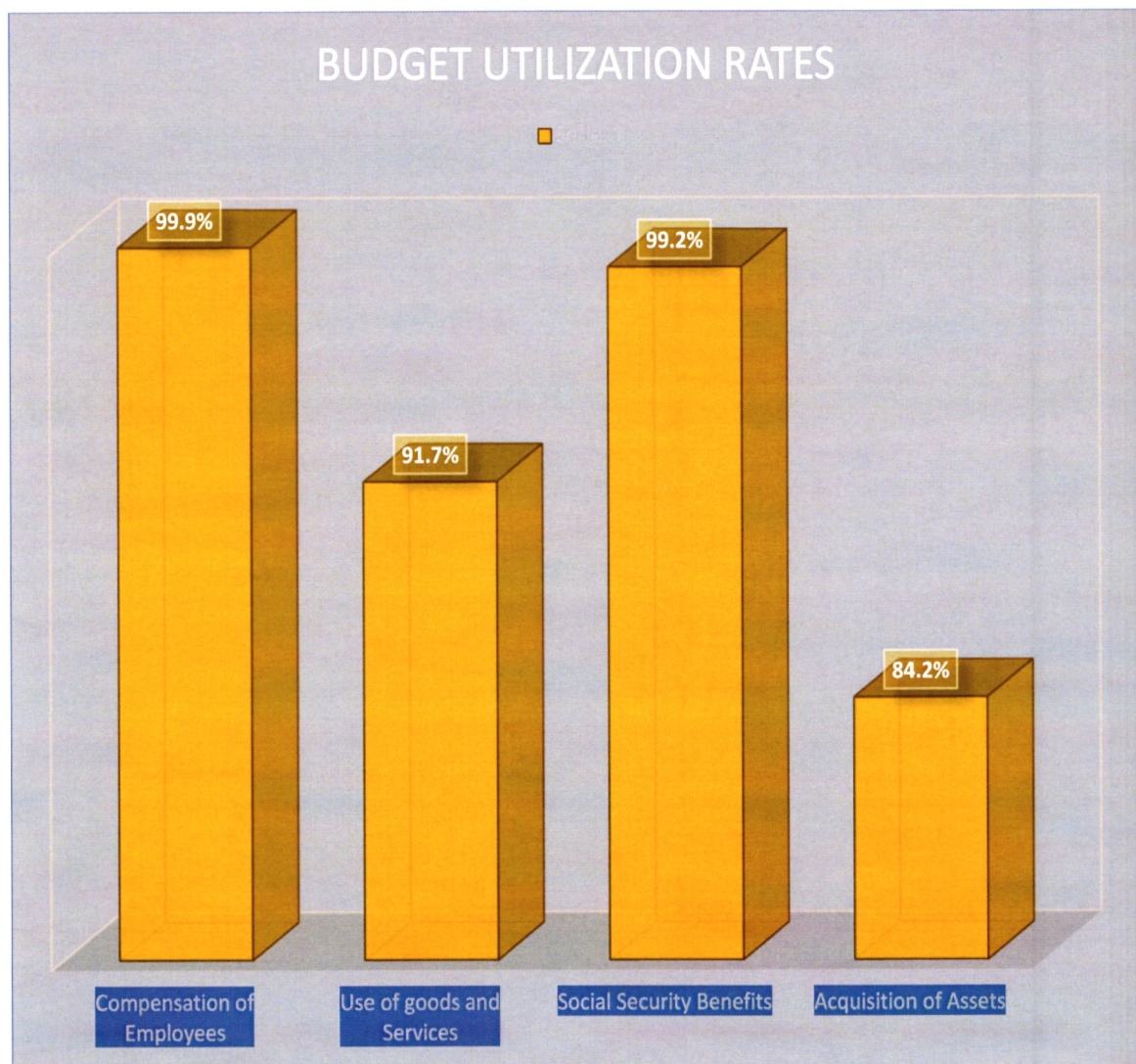


Figure 4: Approved Budget vs Expenditure Analysis by Class

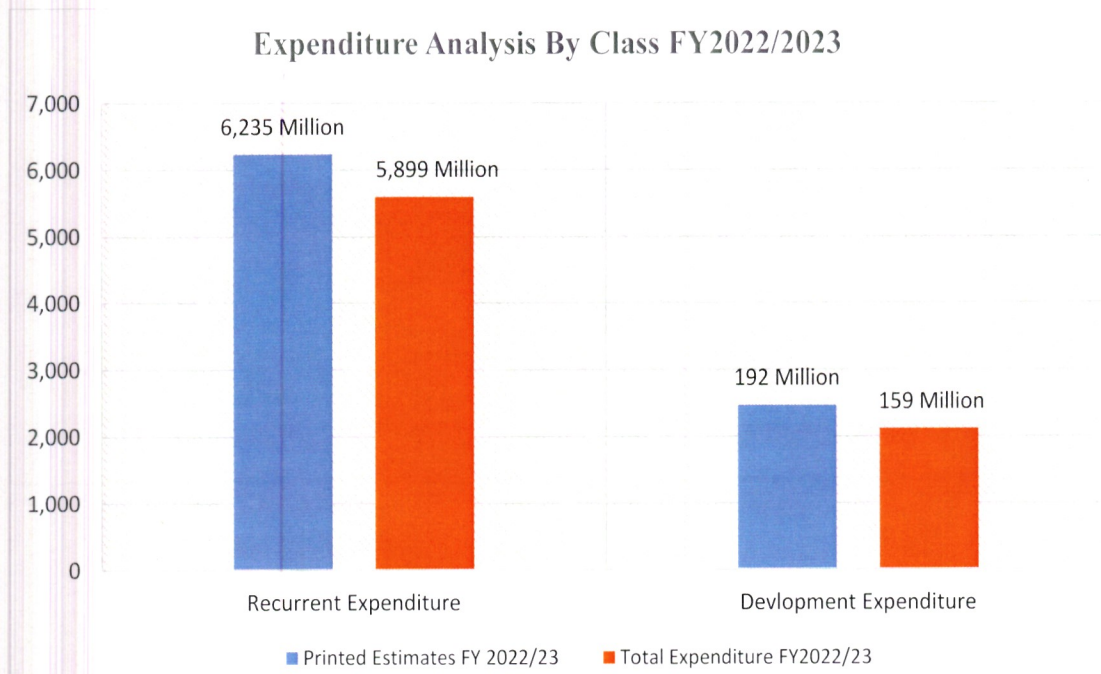
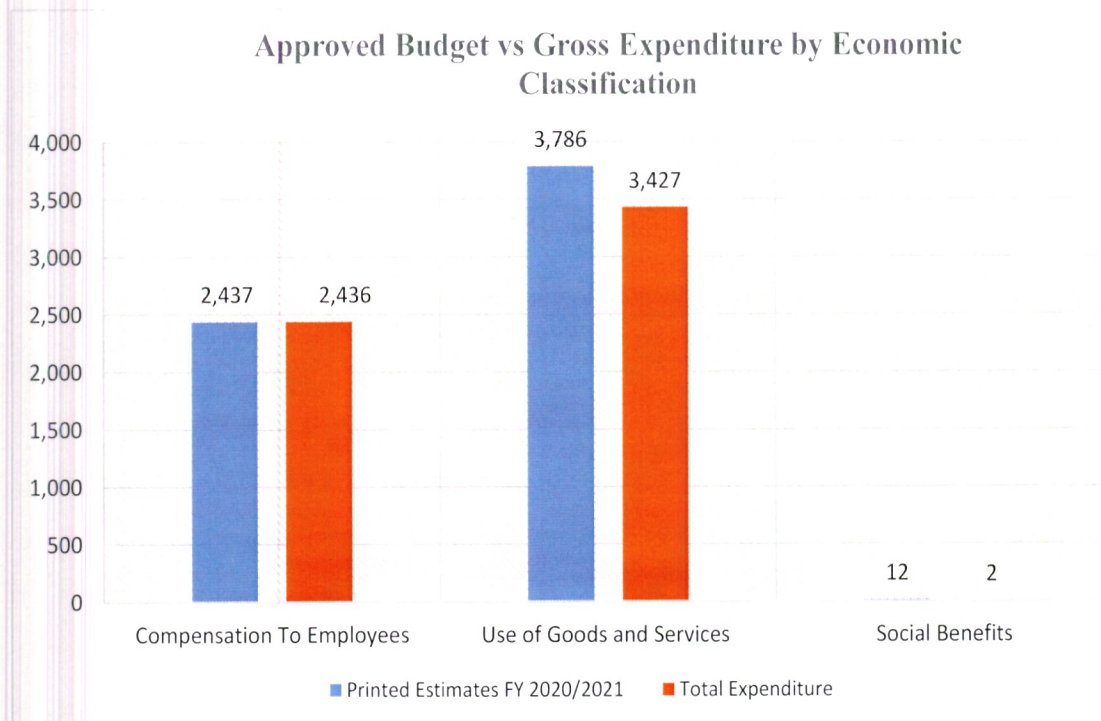


Figure 1: Analysis of Budget vs Expenditure by Economic Classification



5.3 Key Risk Management Strategies by Parliamentary Service Commission

The Parliamentary Service Commission (PSC) has meticulously developed a comprehensive set of risk management strategies aimed at fostering effective governance, accountability, and resilience within the institution. These strategies, based on four key factors - corporate governance, monitoring and evaluation, internal and external audits, and leveraging institutional resources - form the bedrock of PSC's risk management framework.

a) Corporate Governance

Recognizing that risk management should permeate all levels of the organizational structure, PSC places strong emphasis on effective risk governance. The institution's strategic objective of enhancing efficiency in resource utilization, monitoring, and evaluation underscores the need for a robust institutional risk management framework. As a result, PSC adopted a Risk Management Policy, designating the coordination of this policy to the office of the Director General, Parliamentary Joint Services. This ensures a top-down approach to risk management implementation. Moreover, the establishment of a dedicated Risk Management Unit within the Parliamentary Joint Services serves to provide technical advisory services, promoting standardized risk management practices throughout the institution. The institution also aims to establish a Risk Management Committee, comprising representatives from all services, to ensure a coordinated approach and accountability at every level.

b) Monitoring and Evaluation

PSC understands that effective monitoring and evaluation are critical to risk management success. By instituting mechanisms like Google forms for reporting and overview, the institution ensures a wider outreach in terms of capturing risk-related information. The analysis of evaluation results not only contributes to knowledge management but also serves as a foundation for enhancing service quality. Furthermore, the insights gained from monitoring and evaluation efforts guide informed decision-making, facilitating actions such as program scaling, adjustments, or redesigning.

c) Internal and External Audit

To strengthen risk management efforts, PSC acknowledges the significance of audit, risk, and assurance in its strategic plan. The establishment of Internal Audit and compliance departments, is testament to its commitment to governance and risk management. Embracing a culture of

combined assurance ensures that risk management and compliance are integrated across the institution. Furthermore, recognizing the value of external audit from the Office of the Auditor General, PSC harnesses external expertise to identify and manage risks effectively.

d) Institutional Resources

PSC recognizes that risk management is a collaborative effort involving financial and human resources across the entire organization. Internal Audit and Compliance departments play a pivotal role in risk governance. However, PSC's strategy goes beyond these departments, involving all employees in risk management and compliance efforts. To ensure accountability and ownership, PSC conducts training and sensitization workshops for all staff, starting from heads of directorates and departments down to each individual. This approach acknowledges that individuals, not just frameworks, are pivotal in identifying, analysing, and acting upon risk information.

In conclusion, as we reflect on the achievements of the past financial year, we stand on the threshold of a new year filled with promise, resilience, and transformation. The upcoming financial year, 2023/24, holds the potential to be a time of profound advancement in areas captured above and more specifically we look forward to among others:

- a) Financial Excellence and Prudent Management of public resources
- b) Human Capital Empowerment
- c) Informed Governance and Policy Formation
- d) Comprehensive Compliance and Risk Management
- e) Technological Advancements and Innovation
- f) Enhanced Security and Safety
- g) Fulfilling Infrastructure Projects including completion and occupation of Bunge Tower and progression of the CPST Karen Campus, ISMS project and other infrastructural developments



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

6 Statement of Performance Against Predetermined Objectives for the FY2022/2023

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 programs 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

Progress on the attainment of Strategic Objectives through Performance Contracting

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. Renovation of Imani House
- iii. Renovation of county house and refurbishment of some of the existing buildings
- iv. Training of staff
- v. Installation of Integrated Security Management System
- vi. Implementation of performance management systems in Parliament

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Table 1 shows targets and actual performance of the two programmes under the Parliamentary Joint Services

PROGRAMME	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target(s)	Actual as at 30th June, 2023)	Variance	Remarks
General Administration, Planning and Support Services		Joint Services	Policies adoption and implementation	No of policies made and adopted	90	56	34	ongoing
			Signed Service Contracts	No. of Services Contracts signed	300	300	0	
			Timely delivery of projects	No. of Projects Implementation and Management Meeting	48 meeting monthly	432	144	ongoing
			Improved service delivery	Smooth operations of the offices of the Director General	100%	90%	10%	
			Enhanced skills/ Statutory compliance for Professional Development Improve diplomatic ties	No. of conferences attended	4	3	1	Budgetary deficit
			Capacity Building for Staff	No of Officers Trained	240	220	20	Budgetary deficit
			Payment of Utility Bills	Processed and Settled Bills	100%	94%	6%	Exchequer deficit
			Parliamentary Outreach for Cohesive and healthy workforce	EALA sporting activities held	1	1	0	Activity held at the end of the year

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General Administration, Planning and Support Services	Legislative Training Research & Knowledge Management	Centre for parliamentary studies	Strengthen linkages with other organizations for effective capacity building	Trainings of trainers (ToT) workshops held	1	1	0	Done
				Contracting of trainers for the ToT				
General Administration, Planning and Support Services	Legislative Training Research & Knowledge Management	Centre for parliamentary studies	Programmes for Members of Parliament	Number of members facilitated	200	120	80	Ongoing
				Offer short term courses organized by CPST partners	100	50	40	Ongoing
				Increased office space	350	-	-	Contract period extended. Project ongoing
				ISMS system in place	1	1	-	Ongoing
				Increased office space	200	100	20	Purchase ongoing
				Development of CPST Complex	1	1	0	Construction ongoing

7 Management Discussion and Analysis

- Key projects for the last three financial periods.

In the year 2020, the Parliamentary Joint Services budgeted for Ksh 1,607,619,090. It was utilized in Refurbishment of Non-Residential Buildings (Speakers House), Construction of Multi Storey Office Block (Bunge Tower) which is ongoing, Purchase of Imani House building and Refurbishment of Senate Chamber.

Imani House



Front View



Side View

In year 2020/2021, we budgeted for Kshs. **2,865,550,000** which was utilized in Refurbishment of Senate Chamber, Ongoing construction of Multi Storey Office Block, Installation of Integrated Security System was started, Refurbishment of Various Buildings; Juvenile Court, Imani House and Feasibility study of CPST project.

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In 2021/2022, we budgeted for Kshs. **2,404,050,000** which was utilized in Ongoing construction of Multi Storey Office Block, Ongoing Installation of Integrated Security System, Refurbishment of Various Buildings e.g. County House and Development of CPST project.

County House



In 2022/2023, we budgeted for Kshs. **2,112,006,41** which was utilized in Ongoing construction of Multi Storey Office Block, Ongoing Installation of Integrated Security System, Refurbishment of Various Buildings e.g. Continental House and Ongoing construction CPST Multistorey Building.



Bunge Tower



CPST Training complex

- Future Developments

Some of the departments have been split to increase efficiency in monitoring budget allocation utilisation. An example is the Research, Library and ICT department that now has the Research department on its own and the Library & ICT Department on its own.

The Centre for parliamentary studies and training has also been split in two sections; one has the budget for the administration while the other section has the budget allocation for training the other departments.

8 Environmental and 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.

a) 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.

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

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. It provides that they shall be disposed of only to persons licensed to handle the respective waste under section 88 of the Environmental Management and Coordination Act, 1999.

c) Employee welfare

The Parliamentary Service Commission is in the process of adopting its HR manual which comprises of all HR policies which guide on the hiring process. In the hiring of persons, the institution takes into consideration the constitutional principles of gender inclusivity and ethnic

balance. The Commission has procured an online recruitment system which has an instant feedback mechanism and therefore the suggestions of stakeholders are 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. And reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

d) Operational practices/ Market place practices

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

- i. 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 in which competition is expected 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.
- ii. 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.

- iii. The Commission advertises through the papers and its website, this ensures wide coverage and fairness in access to information.
- iv. Its services are easily accessible to the public by ensuring that departments have a service charter.

e) 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.

9 Statement of Management Responsibilities

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

The Accounting Officer in charge of the Parliamentary Joint services is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. 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 entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

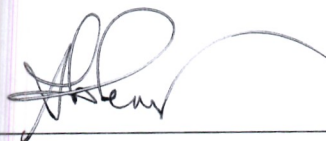
The Accounting Officer in charge of the Parliamentary Joint Services accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the Parliamentary Joint Services further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The **Parliamentary Joint Services'** financial statements were approved and signed by the Accounting Officer on 31st August, 2023



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



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

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REPORT OF THE AUDITOR-GENERAL ON PARLIAMENTARY JOINT SERVICES FOR THE YEAR ENDED 30 JUNE, 2023

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 the 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 controls, 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, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Parliamentary Joint Services set out on pages 1 to 24, which comprise of the statement of assets and liabilities as at 30 June, 2023, and statement of receipts and payments, statement of cash flows,

Report of the Auditor-General on Parliamentary Joint Services for the year ended 30 June, 2023

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Parliamentary Joint Services as at 30 June, 2023, and 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.

Emphasis of Matter

Pending Bills

Notes 15.1 and 15.2 to the financial statements reflects pending bills and other pending payables amounts of Kshs.862,604,574 and Kshs.3,871,534 as disclosed in Annex 1 and 2 respectively which were not paid in the year under review but were carried forward to 2023/2024 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.

My opinion is not modified in respect of this matter.

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.

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. Lack of Assets Register

The summary of fixed assets register at Annex 3 to the financial statements reflects assets with a historical cost balance brought forward of Kshs.5,980,464,502 and additions of Kshs.2,169,494,500. However, Management did not maintain an up to date and detailed assets register to keep track of the assets procured and those held. This was 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.

In the circumstances, Management was in breach of the law.

2. Delayed Completion on Construction of the Proposed Multi-Storey Office Block

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.2,169,494,520 as disclosed in Note 6 to the financial statements. The amount includes construction of buildings expenditure of Kshs.1,123,302,749 out of which Kshs.752,448,996 was incurred on the construction of proposed multi-storey office block. The construction was estimated to take forty-two (42) months from 1 July, 2014 to 31 December, 2017 but the contract was extended three times with the third ending 30 November, 2021.

However, as at the time of the audit in November, 2023, the construction of the office block had not been completed. In addition, and as previously reported the contractor had sought the services of an arbitrator over a dispute to determine the start date for charging interest on delayed payments and the advisory on payment certificates rates/ratios of 80:20 in US dollars and Kenya shillings respectively. This may significantly increase the total cost of the project.

Further, due to non-completion of the project, the Parliamentary Joint Services continued to pay rent amounting to Kshs.320,598,160 for the leased offices during the year under review.

In the circumstances, value for money on the construction of multi-storey office block has not been realized.

3. Delayed Payments on Construction of Centre for Parliamentary Studies and Training

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.2,169,494,520 in respect of acquisition of assets. The amount includes construction of buildings expenditure of Kshs.1,123,302,749 out of which Kshs.370,853,753 was incurred on the construction of Centre for Parliamentary Studies and Training (CPST). The contract was signed at sum of Kshs.4,250,000,000 and commenced in July, 2022 for a period of three (3) years ending June, 2025. However, certificates received during the year amounting to Kshs.563,745,100 had not been paid as at 30 June, 2023.

Further, physical verification conducted in the month of December, 2023 revealed that the contractor had scaled down operations due to lack of funds/payments.

In the circumstances, the delayed payments may attract interest and may impact negatively on the contract cost, duration and overall completion of the projects.

4. Improper Maintenance of Elevators

The statement of receipts and payments reflects use of goods and services amount of Kshs.3,369,268,257 as disclosed in Note 4 to the financial statements. Included in the amount is Kshs.102,945,375 on routine maintenance-other assets out of which Kshs.3,245,285 was paid towards repair, service and maintenance of lifts at Parliament Buildings pursuant to a maintenance contract price of Kshs.6,367,439 for a period of three years. However, the lifts at Protection House are in constant nonworking and break-down condition, despite the service provider being on site most of the time. The prolonged, continuous breakdown of the lifts is posing danger and inconvenience to staff and visitors accessing the building.

In the circumstances, value for money on the expenditure of Kshs.3,245,285 incurred on the repair, service and maintenance of lifts could not be confirmed.

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 governance were not effective.

Basis for Conclusion

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

Responsibilities of 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 controls, 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 Parliamentary 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 Parliamentary Joint Services' financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 overall 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 Parliamentary Joint Services' ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Parliamentary Joint Services to cease to continue 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

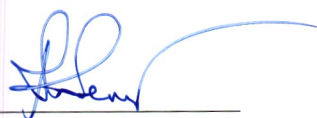
11 January, 2024

Parliamentary Joint Services
Annual Report and Financial Statements
for the year ended 30th June 2023

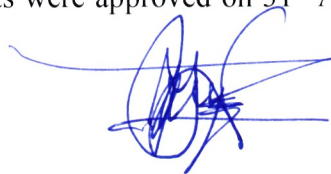
11 Statement of Receipts and Payments for the Year ended 30th June 2023

Description	Notes	2022/2023 Kshs.	2021/2022 Kshs.
RECEIPTS			
Exchequer releases	1	7,973,216,640	6,712,901,453
Proceeds from Sales of Assets	2	33,031,946	27,846,358
TOTAL RECEIPTS		8,006,248,586	6,740,747,811
PAYMENTS			
Compensation of Employees	3	2,435,318,610	2,194,483,209
Use of goods and Services	4	3,369,268,257	2,717,876,856
Social Security Benefits	5	11,908,002	2,914,450
Acquisition of Assets	6	2,169,494,520	1,807,571,564
TOTAL PAYMENTS		7,985,989,390	6,722,846,079
SURPLUS/DEFICIT		20,259,196	17,901,732

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 31st August, 2023 and signed by:



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



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

**Parliamentary Joint Services
Annual Report and Financial Statements
for the year ended 30th June 2023**

12 Statement Of Financial Assets And Financial Liabilities As At 30th June 2023

Description	Notes	2022/2023 Kshs.	2021/2022 Kshs.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	604,494,269	454,405,429
Cash Balances	7B	0	0
Total Cash And Cash Equivalents		604,494,269	454,405,429
Accounts Receivables - Outstanding Imprest and Clearance Accounts	8	925,917	15,615,770
TOTAL FINANCIAL ASSETS		605,420,186	470,021,200
Financial Liabilities			
Accounts Payables	9	584,154,971	452,038,717
NET FINANCIAL ASSETS		21,265,214	17,982,482
REPRESENTED BY			
Fund Balance b/fwd	10	17,982,482	9,271,067
Prior Year Adjustment	11	-16,976,465	-9,190,317
Surplus/Deficit for the Year		20,259,196	17,901,732
NET FINANCIAL POSITION		21,265,214	17,982,482

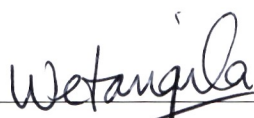
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Parliamentary Joint Services



Mr. Johnson N. Muyera
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Chief Accountant



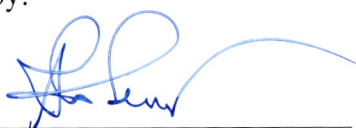
The Rt. Hon. (Dr.) Moses F. M. Wetang'ula, EGH, MP,
Speaker of The National Assembly/ Chairman, Parliamentary Service Commission.

Parliamentary Joint Services
Annual Report and Financial Statements
for the year ended 30th June 2023

13 Statement of Cash Flows For The Year Ended 30th June 2023

Description	Notes	2022/2023 Kshs.	2021/2022 Kshs.
Receipts and operating income			
Exchequer releases	1	7,973,216,640	6,712,901,453
Payments for Operating Expenses			
Compensation of Employees	3	2,435,318,610	2,194,483,209
Use of goods and Services	4	3,369,268,257	2,717,876,856
Social Security Benefits	5	11,908,002	2,914,450
Adjusted for :			
(Increase) / Decrease in Receivables	12	14,689,854	-15,535,020
Increase / (Decrease) in Payables	13	132,116,254	60,783,410
Prior year adjustments		-16,976,465	-9,190,317
Net Cash From Operating Activities	A	2,286,551,414	1,833,685,011
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	2	33,031,946	27,846,358
Acquisition of Assets	6	-2,169,494,520	-1,807,571,564
Net Cash Flow From Investing Activities	B	-2,136,462,574	-1,779,725,206
Cash Flow From Borrowing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	150,088,840	53,959,805
Cash and Cash Equivalent at BEGINNING of The Year		454,405,429	400,445,624
Cash and Cash Equivalent at END of The Year	7A+7B	604,494,269	454,405,429

he accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 31st August, 2023 and signed by:



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 Director General/Accounting Officer
 Parliamentary Joint Services



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

**Parliamentary Joint Services
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for the year ended 30th June 2023**

14 Statement of Comparison of Budget and Actual Amounts for FY2022/23

Description	Notes	Printed Estimate a	Supplementary Estimates b	Final Approved Estimate (Net) c=a+b	Actual d	Budget Utilization Differences e=c-d	% of Utilization f=d/c%
RECEIPTS							
Exchequer releases	1	8,141,000,000	535,000,000	8,676,000,000	7,973,216,640	702,783,360	91.90%
Proceeds from Sales of Assets	2	24,000,000		24,000,000	33,031,946	-9,031,946	137.63%
Total		8,165,000,000	535,000,000	8,700,000,000	8,006,248,586	-7,982,248,586	92.03%
PAYMENTS							
Compensation of Employees	3	2,302,058,632	135,000,000	2,437,058,632	2,435,318,610	1,740,022	99.93%
Use of goods and Services	4	3,637,341,368	36,000,000	3,673,341,368	3,369,268,257	304,073,111	91.72%
Social Security Benefits	5	12,000,000		12,000,000	11,908,002	91,998	99.23%
Acquisition of Assets	6	2,213,600,000	364,000,000	2,577,600,000	2,169,494,520	408,105,480	84.17%
Total		8,165,000,000.00	535,000,000.00	8,700,000,000.00	7,985,989,389.75	714,010,610.25	91.79%

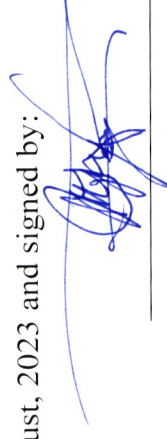
(a) Variance analysis:

- i. The Centre for Parliamentary Studies and Training surpassed the AIA allocated for the financial period by Kshs. 12,756,946.
- ii. The acquisition of assets attained utilization of 84% due to late submissions of work certificates

The entity financial statements were approved on 31st August, 2023 and signed by:



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



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

**Parliamentary Joint Services
Annual Report and Financial Statements
for the year ended 30th June 2023**

14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2022/23

Description	Notes	Printed Estimate a	Supplementary Estimates b	Final Approved Estimate (Net) c=a+b	Actual d	Budget Utilization Differences e=c-d	% of Utilization f=d/c%
RECEIPTS							
Exchequer releases	1	6,076,000,000		6,076,000,000	5,857,862,560	218,137,440	96.41%
Proceeds from Sales of Assets	2	24,000,000		24,000,000	33,031,946	-9,031,946	137.63%
Total		6,100,000,000		6,100,000,000	5,890,894,506	209,105,494	96.57%
PAYMENTS							
Compensation of Employees	3	2,302,058,632	135,000,000	2,437,058,632	2,435,318,610	1,740,022	99.93%
Use of goods and Services	4	3,637,341,368	36,000,000	3,673,341,368	3,369,268,257	304,073,111	91.72%
Social Security Benefits	5	12,000,000		12,000,000	11,908,002	91,998	99.23%
Acquisition of Assets	6	148,600,000	-36,000,000	112,600,000	57,475,679	55,124,321	51.04%
Total		6,100,000,000	135,000,000	6,235,000,000	5,873,970,548	361,029,452	94.21%

Notes

(a) Variance analysis: The Centre for Parliamentary Studies and Training surpassed the AIA allocated for the financial period by Kshs. 12,756,946. The low consumption under Acquisition of assets was as a result of slow procurement process for ICT related equipment and the non-performance of the contractor who was to supply a motor vehicle due price escalation.

(b) Reallocations within the year: among the budget adjustments during the financial period was a reallocation from Acquisition of assets to Use of Goods

The entity financial statements were approved on 31st August, 2023 and signed by:


Mr. Clement M. Nyandiere, MBS

Director General/Accounting Officer
Parliamentary Joint Services


Mr. Johnson N. Muyera

ICPAK Member No. 8221
Chief Accountant

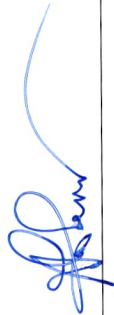
**Parliamentary Joint Services
Annual Report and Financial Statements
for the year ended 30th June 2023**

14 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2022/23

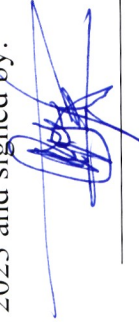
Description	Notes	Printed Estimate a	Supplementary Estimates b	Final Approved Estimate (Net) c=a+b	Actual d	Budget Utilization Differences e=c-d	% of Utilization f=d/c%
RECEIPTS							
Exchequer releases	1	2,065,000,000	400,000,000	2,465,000,000	2,115,354,080	349,645,920	0.86
Total		2,065,000,000	400,000,000	2,465,000,000	2,115,354,080	349,645,920	0.00
PAYMENTS							
Acquisition of Assets	6	2,065,000,000	400,000,000	2,465,000,000	2,112,018,841	352,981,159	0.86
Total		2,065,000,000	400,000,000	2,465,000,000	2,112,018,841	352,981,159	0.86

(a) Variance analysis: The acquisition of assets attained utilization of 84% due to late submissions of work certificates

The entity financial statements were approved on 31st August, 2023 and signed by:



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



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

**Parliamentary Joint Services
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for the year ended 30th June 2023**

14 (c) Budget Execution by Programmes and Sub-Programmes for FY20XX

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
723000000		General Administration, Planning and Support Services	8,507,811,050.00	7,828,634,487.40	679,176,562.60
	723010000	General Administration, Planning and support services	8,507,811,050.00	7,828,634,487.40	679,176,562.60
746000000		Legislative Training Research & Knowledge Management	192,188,950.00	157,354,902.35	34,834,047.65
	746020000		192,188,950.00	157,354,902.35	34,834,047.65
		Grand Total	8,700,000,000.00	7,985,989,389.75	714,010,610.25

15 Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The 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.

2. Reporting Entity

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

- i. Construction of the Office Block
- ii. Refurbishment of County House
- iii. Installation of Integrated Management System
- iv. Construction of the CPST Training complex

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

The Parliamentary Joint Services recognises all receipts from the various sources when the event occurs, and the related cash has been received.

Significant Accounting Policies (Continued)

(i) 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.

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) Miscellaneous 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.

Significant Accounting Policies (Continued)

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

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 and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 3 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 the entity's 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 or grants.

Significant Accounting Policies (Continued)

c) 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. A bank account register is maintained, and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 6 to the financial statements.

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 and retentions. As of 30th June 2023, this amounted to Kshs. 0 compared to Kshs. 0 in prior period as indicated on note (none). There were no other restrictions on cash during the year.

d) Imprests and advances

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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third party deposits and retention

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 for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies (Continued)

f) 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. 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.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, 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 in June 2022 for the period 1st July 2022 to 30th June 2023 as required by Law and there were xx number of 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.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 11 explaining the nature and amounts.

Significant Accounting Policies (Continued)

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

l) Contingent Liabilities

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, The PJS 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. **Note 14.3** and Annex 5 of this financial statement is a register of the contingent liabilities in the year.

Notes to the Financial Statements

1 Exchequer releases

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Exchequer Releases/ Provisioning Account for Q1	1,211,161,553.40	1,279,684,206.35
Exchequer Releases/ Provisioning Account for Q2	1,851,172,146.55	1,531,594,812.00
Exchequer Releases/ Provisioning Account for Q3	1,242,347,117.20	2,099,884,577.85
Exchequer Releases/ Provisioning Account for Q4	3,668,535,822.85	1,801,737,857.15
TOTAL	7,973,216,640.00	6,712,901,453.35

2 Proceeds from Sale of Assets

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Receipts from the Sale Plant Machinery and Equipment	0	7,731,358.00
Receipts from the Sale of Inventories, Stocks and Commodities	33,031,946.00	20,115,000.00
TOTAL	33,031,946.00	27,846,358.00

3 Compensation to Employees

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Basic Salaries - Permanent Employees	825,848,583.50	814,039,975.90
Personal Allowances paid as part of Salary	1,371,058,084.05	1,215,649,391.00
Personal Allowances paid as Reimbursements	20,000,000.00	7,960,500.00
Employer Contributions to Compulsory National Social Security Schemes	1,917,666.00	1,290,000.00
Social Benefit Schemes Outside Government	216,494,276.60	155,543,342.00
TOTAL	2,435,318,610.15	2,194,483,208.90

**Parliamentary Joint Services
Annual Report and Financial Statements
for the year ended 30th June 2023**

Notes to the Financial Statements (Continued)

4 Use of Goods and Services

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Utilities, Supplies and Services	63,193,632.10	50,671,903.30
Communication, Supplies and Services	25,048,469.00	20,502,438.25
Domestic Travel and Subsistence, and Other Transportation Costs	318,502,699.10	225,408,240.45
Foreign Travel and Subsistence, and other transportation costs	419,984,280.90	231,528,485.65
Printing, Advertising and Information Supplies and Services	44,088,305.65	26,244,576.05
Rentals of Produced Assets	320,598,160.75	419,809,725.95
Training Expenses	226,773,499.55	159,090,597.00
Hospitality Supplies and Servi	147,761,585.60	101,613,964.95
Insurance Costs	584,039,301.75	534,363,001.70
Specialised Materials and Supp	20,434,304.25	16,017,128.35
Office and General Supplies and Services	103,725,965.15	80,516,058.90
Fuel Oil and Lubricants	10,603,884.60	2,213,313.90
Other Operating Expenses	978,947,690.15	785,155,161.75
Routine Maintenance - Vehicles	2,621,103.50	3,099,145.30
Routine Maintenance - Other Assets	102,945,375.10	61,643,114.10
Exchange Rate Losses	0	0
TOTAL	3,369,268,257.15	2,717,876,855.60

5 Social Security Benefits

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Employer Social Benefits	11,908,002.00	2,914,450.00
TOTAL	11,908,002.00	2,914,450.00

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6 Acquisition of Assets

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Purchase of Buildings	0	0
Construction of Building	1,123,302,749.25	1,044,811,964.45
Refurbishment of Buildings	75,337,506.00	151,131,047.55
Purchase of Vehicles and Other Transport Equipment	0	6,892,788.00
Purchase of Office Furniture and General Equipment	43,243,289.00	44,167,936.35
Purchase of Specialised Plant, Equipment and Machinery	927,610,976.20	560,567,828.05
TOTAL	2,169,494,520.45	1,807,571,564.40

7 Cash and Bank Accounts

Description	2022/2023	2021/2022
	Kshs.	Kshs.
Bank Accounts (Note 7 A)	604,494,269	454,405,429.40
Cash on hand (Note 7 B)	0.00	0.00
Total	604,494,269	454,405,429.40

7A: Bank Accounts

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Recurrent Bank Accounts	20,872,800	1,770,645.65
Development Bank Accounts	3,338,031	596,066.50
Deposit Bank Account	578,895,887	451,396,080.75
Centre for Parliamentary Studies and Training (CPST)	1,387,551	642,636.50
TOTAL	604,494,269	454,405,429.40

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7B: Cash Accounts

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Cash in Hand	0	0
TOTAL	0	0

Notes to the Financial Statements (Continued)

7C: Other Bank Accounts:

- i. Parliamentary Joint Services (PJS) Standing Imprest Account No. 1270235869 at Kenya Commercial Bank Limited, KICC branch which was opened vide authority Ref: AG.3/88/1 Vol.33/47 of 24th January,2020 had a credit balance of Kshs. 2,602,430.30.
- ii. The Centre for Parliamentary Studies and Training (CPST) account No. 01129201146700 at the Co-operative Bank of Kenya Limited, 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. 1,387,550.60.

8 Imprests and Advances

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Domestic Debtors & Advances	925,916.60	1,006,017.30
Government Imprests	0	14,609,753.00
TOTAL	925,916.60	15,615,770.30

Imprests and advances Aging analysis.

	Insert 2022/2023	% of the total	Insert 2021/2022	% of the total
Under one year	925,916.60	100%	1,006,017.30	100%
Total	925,916.60		1,006,017.30	

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Salary Advance

S/NO	PF NO	EMPLOYEE	BALANCE
1	99003498	JANUARY M KALII	37,500.00
2	99003514	ROBERT M KURIA	30,000.00
3	99003610	MARGARET D LENTILALU	76,250.00
4	99003613	JACKSON K KAMAU	37,500.00
5	99003625	MARTHA O MWANGO	60,000.00
6	99003630	PETER OCHIENG ADIKA	208,333.30
7	99003693	JAPHETH SOYINKA LENEMIRIA	63,875.00
8	99003730	JOAB MAMBILI AMOGOLA	58,333.30
9	99003909	MARYAN ALI HAJI	58,500.00
10	99004267	ADAN MOHAMED SHEIKH	36,500.00
11	99004454	SAID WALE CHARO	67,500.00
12	99004542	ALCAS WASIKE	33,750.00
13	99004682	JACKSON AMAYA KOROI	11,250.00
14	88072722	ROSE KANINI KAVEMBA	120,000.00
15	99004691	MOHAMED SULEIMAN DAHIR	26,625.00
		TOTALS	925,916.60

9 Third party deposits and retention

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Returned Cheques	3,871,533.80	0
Retentions	578,895,887.00	451,396,080.75
Centre for Parliamentary Studies and Training (CPST)	1,387,551	642,636.50
TOTAL	584,154,971	452,038,717.25

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CONTRACTORS RETENTION MONEY AS AT 30TH JUNE 2023

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	386,968,031.10	92,285,671.55	294,682,359.55
3	EPCO CONTRACTORS	39,536,820.20	-	39,536,820.20
4	MARIDADI BUILDING CONTRACTORS	14,875,559.10	-	14,875,559.10
5	MILLICONS LIMITED	125,458,644.10	125,458,644.75	(0.65)
6	MSINGI BORA BUILDERS AND CONTRACTORS	83,780.00	-	83,780.00
7	N.K. BROTHERS LIMITED	25,074,471.15	24,955,341.65	119,129.50
8	NETWORKING CONTRACTOR	3,373,791.65	1,591,955.60	1,781,836.05
9	SECURITY SIEMENS	20,829,324.95	-	20,829,324.95
10	WESTVIEW LIMITED	4,883,545.00	1,864,699.80	3,018,845.20
11	SCOPE DESIGN SYSTEMS LTD	2,795,614.40	2,076,742.20	718,872.20
12	NIGHTGALE ENTERPRISES LTD	4,381,399.65	-	4,381,399.65
13	DYNAMICNAV SYSTEMS LTD	19,149,983.95	-	19,149,983.95
14	AMBER CONSTRUCTION	12,144,100.00	-	12,144,100.00
15	JUPITER ENERGY SOLUTION LTD	677,700.00	-	677,700.00
16	VANGUARD ENGINEERING LTD	628,600.00	-	628,600.00
17	CONTEMPORARY ELECTRICAL ENTERPRISES LTD	4,081,235.40	-	4,081,235.40
18	MAGAL SECURITY LIMITED	106,247,656.90	-	106,247,656.90

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19	TOP CHOICE SURVELLANCE LTD	1,442,450.10	-	1,442,450.10
20	GLOSEC SOLUTIONS LTD	3,416,338.55	-	3,416,338.55
21	TROPICAL COOLING SYSTEMS LTD	698,700.00	-	698,700.00
22	INNTERGRATED SUPPLIES AND CONSULTANCY LTD	668,400.00	-	668,400.00
23	EMG ELECTRONIC MANAGEMENT GROUP LTD	1,215,202.80	-	1,215,202.80
24	INTERNATIONAL ENERGY TECHNIK LIMITED	2,230,970.75	-	2,230,970.75
25	HYDRO E.A.LTD	83,700.00	-	83,700.00
26	MAGNATE VENTURES	2,812,884.45	-	2,812,884.45
27	CHINA JIANGXI INTERNATIONAL (CPST)	37,123,923.35	-	37,123,923.35
28	RAFCON ENGINEERING SERVICES LTD	4,009,680.40	-	4,009,680.40
29	SPECIALIZED POWER SYSTEMS LTD	444,444.45	-	444,444.45
30	PACTI AUTOMATION LTD	476,971.15	-	476,971.15
	TOTAL	827,731,937.40	248,836,050.50	578,895,886.90

Ageing analysis:	2022/2023	% of the Total	2021/2022	% of the Total
Under one year	127,499,806	22%	60,140,773	13%
1-2 years	60,140,773	10%	12,625,091	3%
2-3 years	12,625,091	2%	378,630,216	84%
Over 3 years	378,630,216	65%		
Total	578,895,886		451,396,081	

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Notes to the Financial Statements (Continued)

10 Fund Balance Brought Forward

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Opening Balance Bank	453,762,792.90	400,445,624.35
Opening Balance Cash	0	0
Opening Balance Receivables - Imprest and Clearance Accounts	15,615,770.30	80,750.00
Opening Balance - Deposits	-451,396,080.75	-391,255,307.35
TOTAL	17,982,482.45	9,271,067.00

11 Prior Year Adjustments

Item Description	2022/2023	2021/2022
	Kshs.	Kshs.
Exchequer Provisions	16,976,465.15	9,190,317.00
TOTAL	16,976,465.20	9,190,317.00

12 (Increase)/ Decrease in Advances and Imprests

Description	2022/2023	2021/2022
	Kshs.	Kshs.
Receivables As At 1 st July (A)	15,615,770	80,750
Receivables As At 30 th June (B)	925,917	15,615,770
(Increase)/ Decrease in Receivables (C=(B-A))	14,689,854	(15,535,020)

13 Increase/ (Decrease) in Retention and Third-Party Deposits

Description	2022/2023	2021/2022
	Kshs.	Kshs.
Payables As At 1 st July	452,038,717	391,255,307
Payables As At 30 th June	584,154,971	452,038,717
Increase/ (Decrease) In Payables	132,116,254	60,783,410

14 Related Party Disclosures

- The following comprise of related parties to the Parliamentary Joint Services
 - i) Speaker of National Assembly
 - ii) The National Assembly
 - iii) The Senate
 - iv) The National Treasury

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15 Other Important Disclosures

15.1 Pending Accounts Payable (See Annex 1)

	Balance b/f JUN 22	Additions for the period	Paid during the year	Balance c/f JUN 23
Description	Kshs.	Kshs.	Kshs.	Kshs.
Construction of Buildings	384,760,802	697,332,019	384,760,802	679,332,019
Supply of Goods	51,680,476	15,014,761	49,073,420	18,435,214
Supply of Services	121,586,371	147,650,738	121,586,371	147,650,738
Total	558,027,649	859,997,518	555,420,593	862,604,574

15.2: Other Pending Payables (See Annex 2)

	Balance Previous JUN 22	b/f	Additions for the period	Paid during the year	Balance c/f Current JUN 23
Description	Kshs.		Kshs.	Kshs.	Kshs.
Amounts due to Third Parties	-		3,871,534	-	3,871,534
Total	-		3,871,534	-	3,871,534

15.3 Contingent Liabilities

Contingent liabilities	23-Jun	22-Jun
	Kshs.	Kshs.
Arbitration Proceedings with China Jiangxi international Ltd	Unknown	Unknown
Total	Unknown	Unknown


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Notes to the Financial Statements (Continued)

15.4 Progress on follow up of Prior Years Auditor-General's recommendations.

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

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)
1737	Pending bills of Kshs. 558,027,648 that were carried forward to the year 2022/2023	The pending bills had been paid by the commencement of audit period	resolved	
1738	Incomplete Assets Register	The Commission will put in place a complete assets register	on going	year 2023/2024
1739	Delay in completion of Office block	With adequate budget the construction shall be completed	on going	year 2023/2024



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



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

**Parliamentary Joint Services
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16 Annexes

Annex 1 - Analysis of Pending Accounts Payable

RECURRENT													
S/NO	Supplier/Contractor	Invoice No.	Invoice Date	Nature of Goods/Services	Total	Amount Paid	Balance						
1	Burch's Resort	1862	3/4/2023	Conference Package	119,800.00	119,800.00	-						
2	Sawela Lodges	43712	5/6/2023	Conference & Accommodation Package	256,500.00	256,500.00	-						
3	Ovation Travel Limited	412	12/6/2023	Hire of chopper	2,288,850.00	2,288,850.00	-						
4	Pinecone Hotel	10408	13/08/2022	Conference & Accommodation	659,000.00	659,000.00	-						
5	Burch's Resort	1901	15/05/2023	Conference Package	573,800.00	573,800.00	-						
6	Lake Naivasha Resort	5915	15/05/2023	Conference and Accommodation	979,800.00	979,800.00	-						
7	Trademark	2188	15/12/2022	Conference Package	2,872,600.00	2,872,600.00	-						
8	Trademark	1882	16/12/2022	Conference Package	294,000.00	294,000.00	-						
9	Turkenya Tours	TK/23/065980	21/06/2023	Hire of Land Cruiser Prados within Mombasa	1,190,000.00	1,190,000.00	-						
10	Turkenya Tours and Safaris	TK/23/065981	21/06/2023	Hire of Prados within Mombasa	1,275,000.00	1,275,000.00	-						
11	Sawela Lodges	37774	22/08/2022	Conference & Accommodation Package	472,000.00	472,000.00	-						
12	Aframerch Travel Kenya	169552	22/11/2022	Air Tickets to Malindi	239,550.00	239,550.00	-						
13	Sawela Lodges	43480	23/05/2023	Conference & Accommodation Package	1,647,000.00	1,647,000.00	-						
14	Turkenya Tours	TK/22/065077	25/10/2023	Hire of Buses to Naivasha	960,000.00	960,000.00	-						

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15	Kenya Airways	100074032	30/06/2023	Air Ticket to Dubai	885,075.00	885,075.00	-
16	PrideInn Plaza	817	31/03/2023	Conference Package	164,500.00	164,500.00	-
17	Trademark	3682	5/12/2022	Conference Package	388,000.00	388,000.00	-
18	PrideInn Plaza	1998	3/4/2023	Conference Package	700,000.00	700,000.00	-
19	Sawela Lodges	43714	5/6/2023	Conference Package	351,000.00	351,000.00	-
20	AIG Kenya Insurance Co. Ltd	No.33	7/6/2023	Travel Insurance Invoice No.33	777,684.00	777,684.00	-
21	Sawela Lodges	42078	9/3/2023	Conference Package	364,500.00	364,500.00	-
22	PrideInn Plaza	2601	9/6/2023	Conference Package	72,000.00	72,000.00	-
23	Pewin Drycleaners and Launderers Limited	202301-2159	11/5/2023	Provision of Shampooing services for the month of January 2023	2,264,527.50	2,264,527.50	-
24	Pewin Drycleaners and Launderers Limited	202302-2159	11/5/2023	Provision of Shampooing services for the month of February 2023	3,143,198.00	3,143,198.00	-
25	Pewin Drycleaners and Launderers Limited	202303-2159	11/5/2023	Provision of Shampooing services for the month of March 2023	2,971,023.50	2,971,023.50	-
26	Pewin Drycleaners and Launderers Limited	202305-2159	11/5/2023	Provision of Shampooing services for the month of May 2023	3,273,010.50	3,273,010.50	-
27	Pewin Drycleaners and Launderers Limited	202304-2159	11/5/2023	Provision of Shampooing services for the month of April 2023	3,820,575.00	3,820,575.00	-
28	Sawela Resort	38937	11/10/2023	Conference and Accommodation Package	2,125,600.00	2,125,600.00	-
29	PrideInn Paradise	10742	12/6/2023	Conference and Accommodation package	469,300.00	469,300.00	-

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30	The Standard Group Ltd	9007461766	14/06/2023	Supply and Delivery of Newspapers for the month of April 2023	175,960.16	175,960.16	-
31	The Standard Group Ltd	9007404414	14/06/2023	Supply and Delivery of Newspapers for the month of March 2023	220,135.98	220,135.98	-
32	The Standard Group Ltd	9007337294	14/06/2023	Supply and Delivery of Newspapers for the month of February 2023	200,292.01	200,292.01	-
33	Lake Naivasha Resort	5302	14/11/2022	Conference Package	302,400.00	302,400.00	-
34	Burch's Resort	1902	15/05/2023	Conference Package	353,400.00	353,400.00	-
35	PrideInn Paradise	9526	15/05/2023	Conference Package	816,000.00	816,000.00	-
36	Burch's Resort	1904	15/05/2023	Conference Package	813,200.00	813,200.00	-
37	Kamtix Cleaners Company Ltd	KCL/INV/2706	15/06/2023	Provision of Gardening Services for the month of June 2023	168,432.00	168,432.00	-
38	Kamtix Cleaners Company Ltd	KCL/INV/2705	15/06/2023	Provision of Fumigation Services for the month of June 2023	124,500.00	124,500.00	-
39	Merica Hotel	67913	16/05/2023	Conference Package	262,700.00	262,700.00	-
40	Sawela Lodges	43375	16/05/2023	Conference and Accommodation	1,542,000.00	1,542,000.00	-
41	Kenya Airways	10073559	16/06/2023	Air ticket to Mombasa for Supervisory Skills DVPT course by KSG	119,580.00	119,580.00	-
42	Kenya Airways	10073539	16/06/2023	Air Tickets to Mombasa for KSL Training	159,440.00	159,440.00	-
43	Kenya Airways	10073562	16/06/2023	Air ticket to Addis Ababa	308,970.00	308,970.00	-

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44	Kenya Airways	10073566	16/06/2023	Air tickets to Dubai for capacity building programme for County Assembly members of Kitui	369,680.00	369,680.00	-
45	Kenya Airways	10073552	16/06/2023	Air Tickets to Victoria Falls to attend the 20th annual conference of association of parliamentary Libraries	563,560.00	563,560.00	-
46	Kenya Airways	10073543	16/06/2023	Air Tickets to Accra to attend the 5th AFLA Conference African Leadership Summit	403,670.00	403,670.00	-
47	Lake Naivasha Resort	6693	17/06/2023	Conference and Accommodation	1,190,600.00	1,190,600.00	-
48	Hudsonian Limited	INV0002131	18/04/2023	Supply and Delivery and configuration of Laptops	1,820,000.07	1,820,000.07	-
49	Sawela Lodges	44088	19/06/2023	Conference and Accommodation	1,143,000.00	1,143,000.00	-
50	Sawela Lodges	44100	20/06/2023	Conference and Accommodation	765,000.00	765,000.00	-
51	Sawela Lodges	44101	20/06/2023	Conference and Accommodation	1,098,000.00	1,098,000.00	-
52	Morendat Training & Conference	1800022336	20/12/2022	Conference Package	1,667,100.00	1,667,100.00	-
53	Turkenya Tours	10168	21/06/2023	Air Tickets to Muscat	5,622,810.00	5,622,810.00	-
54	Turkenya Tours	TK/23/065982	21/06/2023	Hire of Coaster to Naivasha	248,000.00	248,000.00	-
55	Sarova Whitesands	417873	21/12/2022	Conference Package	208,000.00	208,000.00	-
56	PridelInn Plaza	2085	21/12/2022	Conference Package	108,000.00	108,000.00	-
57	Turkenya Tours	TK/23/065942	22/05/2023	Air tickets to Philadelphia	2,599,440.00	2,599,440.00	-
58	Hudsonian Limited	INV0002084	23/03/2023	Supply and Delivery and configuration of Desktop	1,000,000.00	1,000,000.00	-

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59	Kamtix Cleaners Company Ltd	KCL/INV/2634	23/05/2023	Computer (ALL IN ONE) and Laptops	124,500.00	124,500.00	-
60	Kamtix Cleaners Company Ltd	KCL/INV/2635	23/05/2023	Provision of Fumigation Services for the month of May 2023	168,432.00	168,432.00	-
61	Hudsonian Limited	INV0002197	25/05/2023	Provision of Gardening Services for the month of May 2023	3,360,000.13	3,360,000.13	-
62	Hudsonian Limited	INV0002152	27/04/2023	Supply and Delivery and configuration of Laptops	1,820,000.00	1,820,000.00	-
63	Sawela Lodges	38955	29/09/2022	Supply and Delivery and configuration of Laptops	622,000.00	622,000.00	-
64	Star Publications	89750	30/05/2023	Supply and Delivery of Newspapers for the month of April and May 2023	236,500.00	236,500.00	-
65	Kenya Broadcasting Corporation	8572	30/06/2023	Cost of airtime and transmission broadcast on KBC Channel 1	25,961,728.00	25,961,728.00	-
66	AIG Kenya Insurance Co. Ltd	No.32	31/05/2023	Travel Insurance Invoice No.32	992,632.00	992,632.00	-
67	Sawela Lodges		31/05/2023	Conference	2,174,400.00	2,174,400.00	-
68	Dr. Nduta Kaguongo	2043019922	1/21/2023	Medical Expenses	490,000.00	490,000.00	-
69	Minet Kenya Insurance Brokers Ltd	1901527	2/3/2023	Payment of standby ambulance and medical expenses for PSC Staff During EALA Games in Juba South Sudan	299,040.00	299,040.00	-
70	The Standard Group Ltd	9007261621	6/14/2023	Supply and Delivery of Newspapers for the month of January 2023	189,771.72	189,771.72	-
71	Kenya Airways	10073600	6/16/2023	Air Tickets to Mombasa for Charity Wakesho	42,860.00	42,860.00	-

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72	Kenya Airways	10073586/1	6/16/2023	Air Tickets to Mombasa for continuous professional development program	701,645.00	701,645.00	-
73	Kenya Airways	10073573	6/16/2023	Air ticket to Florida for Mr. Paul Onyangoh	398,220.00	398,220.00	-
74	Kenya Airways	10073596	6/16/2023	Air tickets to Mombasa for ICPAK 40th Annual Seminar	177,045.00	177,045.00	-
75	Kenya Airways	10073602	6/16/2023	Air Tickets to Mombasa for Procurement of goods, works and consulting services for the world	82,430.00	82,430.00	-
76	Kenya Airways	10073580	6/16/2023	Air Tickets to Mombasa for supervisory skills DVPT course by KSG	81,060.00	81,060.00	-
77	Kenya Airways	10073598	6/16/2023	Air ticket to Dubai for Linet Misati	222,895.00	222,895.00	-
78	CFAO Motors Kenya Limited	91833934	6/29/2023	Repair and Service of GKB 772V	113,998.86	113,998.86	-
79	Kenya Broadcasting Corporation	8571	6/30/2023	Cost of airtime and transmission broadcast on KBC Radio Taifa	9,329,341.00	9,329,341.00	-
80	Kenya Broadcasting Corporation	8573	6/30/2023	Cost of sign language for transmission services on KBC Channel I	149,910.00	149,910.00	-
81	Jerumwash Enterprises	106	6/30/2023	Supply and Delivery of Mechanical Works and Tools for PSC	2,994,990.00	2,994,990.00	-
82	KICC	SINV2412	11/22/2023	Provision of Conference facilities for induction of new staff	2,153,618.01	2,153,618.01	-
83	Kenya Airways	10073592	16/06/2023	Air ticket to Dubai for Esther Mugo	185,790.00	185,790.00	-
84	Kenya Airways	10073590	16/06/2023	Air Tickets to Mombasa for the Senate Liason Committee	1,358,845.00	1,358,845.00	-

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85	Kenya Airways	10073594	16/06/2023	Air Tickets to Mombasa to attend Kenya National Association of Secretaries	171,640.00	171,640.00	-
86	Kenya Airways	10073588	16/06/2023	Air Tickets to Mombasa for facilitation for CASB Training	203,475.00	203,475.00	-
87	Kenya Airways	10073577	16/06/2023	Air tickets to Entebbe for Cyrille Ogot	113,750.00	113,750.00	-
88	Parliamentary Catering Fund	7055	19/06/2023	Cost Of meals	74,880.00	74,880.00	-
89	Parliamentary Catering Fund	9123	19/06/2023	Cost Of meals	243,300.00	243,300.00	-
90	Parliamentary Catering Fund	9053	19/06/2023	Cost Of meals	10,530.00	10,530.00	-
91	Superbroom Services Ltd	5	6/6/2023	Provision of Comprehensive Cleaning Services for Parliamentary Service Commission for the month of May 2023	1,937,835.00	1,937,835.00	-
92	Monarch Insurance			Outstanding Premium	71,443.00	71,443.00	-
93	Studio Fore Fitness Solutions Ltd	S006-PSC-05/23	13/06/2023	Maintenance and Repair of Gym Equipment Year One Month Nine	176,677.77	176,677.77	-
94	Studio Fore Fitness Solutions Ltd	S006-PSC-06/23	13/06/2023	Maintenance and Repair of Gym Equipment Year One Month tenth	176,677.77	176,677.77	-
95	National Oil Corporation of Kenya	637465	14/05/2023	Provision of fuel, pit stops and lubricants to PSC for 1st – 14th of May 2023	92,500.00	92,500.00	-
96	National Oil Corporation of Kenya	637550	31/05/2023	Provision of fuel, pit stops and lubricants to PSC 15th – 31st of May 2023	98,160.00	98,160.00	-
97	Village Masters Limited	48	8/8/2022	Provision of Shampooing services for the month of June, July and August 2022	2,739,874.86	2,739,874.86	-

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98	Turkenya Tours	TK/22/665143	23/06/2023	Hire of Vehicles to Mombasa	288,000.00	288,000.00	-
99	Kenya Airways	10073569	22/6/2023	Air ticket to Berlin for Calleb Machuki	262,535.00	262,535.00	-
100	Sawela Lodges	43474	25/05/2023	Accommodation Package	113,500.00	113,500.00	-
101	Nation Media Group PLC	9.01E+11	6/7/2023	Supply and Delivery of Newspapers for the month of May 2023	327,150.88	327,150.88	-
102	Dr.Omondi Ogutu	2043019923	26/05/2023	Medical Expenses	111,000.00	111,000.00	-
103	Parliamentary Catering Fund	9048	19/06/2023	Cost of meals	5,250.00	5,250.00	-
				TOTAL AMOUNT	121,501,794.72	121,501,794.72	-

104	Burch's Resort	1859	31/03/2023	Conference Package	342,000.00	-	342,000.00
105	Burch's Resort	1857	31/03/2023	Conference Package	211,500.00	-	211,500.00
106	Enashipai Resort & Spa	215	29/05/2023	Accommodation Package	383,950.00	-	383,950.00
107	PridelInn Plaza	828	28/11/2022	Accommodation Package	322,000.00	-	322,000.00
108	Turkenya Tours	TK/22/063613	22/12/2021	Hire of vehicle EALA Arusha	1,010,476.00	-	1,010,476.00
109	Afromerch Travel Kenya	AF/169553	22/11/2022	Air Ticket to Dubai	365,665.00	-	365,665.00
110	Smart Flows	602112022	20/12/2022	Air Ticket to Montreal	880,500.00	-	880,500.00
111	PridelInn Azure	67498A	20/12/2021	Conference Package	294,000.00	-	294,000.00
112	PridelInn Plaza	341	16/09/2022	Conference Package	311,500.00	-	311,500.00

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113	Trademark	3193	15/12/2022	Conference Package	1,324,600.00	-	1,324,600.00
114	Smart Flows	570062022	14/06/2022	Air Ticket	486,960.00	-	486,960.00
115	Burch's Resort	1666	13/10/2022	Conference Package	106,400.00	-	106,400.00
116	Kenya Airways	10071913	13/05/2023	Air tickets to Mombasa	79,130.00	-	79,130.00
117	Turkenya Tours	TK/22/063956	7/6/2022	Air Tickets to New Orleans	815,620.00	-	815,620.00
118	Kenya Airways	10066535	6/12/2022	Air Tickets to Dubai	106,750.00	-	106,750.00
119	Kenya Airways	10066518	6/12/2022	Air Tickets to Dubai	511,920.00	-	511,920.00
120	Sawela Lodges	39453	1/11/2022	Conference Package	730,400.00	-	730,400.00
121	Trademark	7727	1/7/2022	Conference Package	151,200.00	-	151,200.00
122	DECHRIP East Africa Limited	PSC01	31/08/2023	Provision of Garbage Collection Services for the month of August 2022	245,000.00	-	245,000.00
123	DECHRIP East Africa Limited	PSC-010	31/05/2023	Provision of Garbage Collection Services for the month of May 2023	245,000.00	-	245,000.00
124	Pewin Drycleaners and Launderers Limited	202304-273	30/05/2023	Provision of Laundry and Dry cleaning services for Linen room Month of April 2023	457,696.00	-	457,696.00
125	Turkenya Tours & Safaris	TK/22/064466	27/08/2023	Air Tickets to Istanbul	4,302,750.00	-	4,302,750.00
126	Serena Hotels	292944	26/06/2023	Conference and Accommodation	2,348,300.00	-	2,348,300.00
127	Turkenya Tours	10162	21/06/2023	Air Tickets to Tel Aviv	9,945,050.00	-	9,945,050.00
128	Lake Naivasha Resort	4780	18/08/2022	Conference Package	147,000.00	-	147,000.00

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129	Kenya Airways	10073547	16/06/2023	Air Tickets to Vienna on Annual conference digitizing Parliamentary	899,475.00	-	899,475.00
130	Burch's Resort	1900	15/05/2023	Conference Package	98,800.00	-	98,800.00
131	Pewin Drycleaners and Launderers Limited	202303-273	13/04/2023	Provision of Laundry and Dry cleaning services for Linen room Month of March 2023	408,366.00	-	408,366.00
132	Grand Royal Swiss	2755	11/1/2023	Conference & Accommodation Package	2,266,000.00	-	2,266,000.00
133	Pewin Drycleaners and Launderers Limited	202305-273	9/6/2023	Provision of Laundry and Dry cleaning services for Linen room Month of May 2023	320,625.00	-	320,625.00
134	Telkom Kenya Limited	AUT/0230502 /0000814	8/6/2023	Provision of Internet Services for the month of June 2023	304,848.00	-	304,848.00
135	Telkom Kenya Limited	AUT/0230302 /0000861	6/4/2023	Provision of Internet Services for the month of April 2023	304,848.00	-	304,848.00
136	Telkom Kenya Limited	AUT/0230402 /0000833	4/5/2023	Provision of Internet Services for the month of May 2023	304,848.00	-	304,848.00
137	Telkom Kenya Limited	AUT/0220602 /0000967	2/6/2023	Underpaid Internet invoices for the period July 2022-December 2017	219,000.00	-	219,000.00
138	Telkom Kenya Limited	AUT/0220702 /0000855	2/6/2023	Underpaid Internet invoices for the period July 2022-December 2018	219,000.00	-	219,000.00
139	Telkom Kenya Limited	AUT/0220802 /0000838	2/6/2023	Underpaid Internet invoices for the period July 2022-December 2019	219,000.00	-	219,000.00
140	Telkom Kenya Limited	AUT/0220902 /0000929	2/6/2023	Underpaid Internet invoices for the period July 2022-December 2020	219,000.00	-	219,000.00
141	Telkom Kenya Limited	AUT/0221002 /0000838	2/6/2023	Underpaid Internet invoices for the period July 2022-December 2021	219,000.00	-	219,000.00
142	Telkom Kenya Limited	AUT/0221102 /0000853	2/6/2023	Underpaid Internet invoices for the period July 2022-December 2022	219,000.00	-	219,000.00

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143	Pewin Drycleaners and Launderers Limited	202302-273	1/4/2023	Provision of Laundry and Dry cleaning services for Linen room Month of February 2023	740,249.00	-	740,249.00
144	Pewin Drycleaners and Launderers Limited	202305-272	12/6/2023	Provision of Laundry and Dry cleaning services for Health Club Month of May 2023	720,920.00	-	720,920.00
145	Pewin Drycleaners and Launderers Limited	202212-273	12/6/2023	Provision of Laundry and Dry cleaning services for Linen room Month of December 2022	50,575.00	-	50,575.00
146	Pewin Drycleaners and Launderers Limited	202211-273	12/6/2023	Provision of Laundry and Dry cleaning services for Linen room Month of November 2022	92,714.00	-	92,714.00
147	Pewin Drycleaners and Launderers Limited	202210-273	12/6/2023	Provision of Laundry and Dry cleaning services for Linen room Month of October 2022	124,773.00	-	124,773.00
148	Pewin Drycleaners and Launderers Limited	202208-273	12/6/2023	Provision of Laundry and Dry cleaning services for Linen room Month of August 2022	58,595.00	-	58,595.00
149	Pewin Drycleaners and Launderers Limited	202212--272	12/6/2023	Provision of Laundry and Dry cleaning services for Health Club Month of December 2022	2,650.00	-	2,650.00
150	Pewin Drycleaners and Launderers Limited	202211-272	12/6/2023	Provision of Laundry and Dry cleaning services for Health Club Month of November 2022	6,040.00	-	6,040.00
151	Pewin Drycleaners and Launderers Limited	202210-272	12/6/2023	Provision of Laundry and Dry cleaning services for Health Club Month of October 2022	14,330.00	-	14,330.00

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152	Launderers Limited Pewin Drycleaners and Launderers Limited	202207-272	12/6/2023	Provision of Laundry and Dry cleaning services for Health Club Month of July 2022	2,750.00	-	2,750.00
153	Pewin Drycleaners and Launderers Limited	202303-272	12/6/2023	Provision of Laundry and Dry cleaning services for Health Club Month of March 2023	13,750.00	-	13,750.00
154	Pewin Drycleaners and Launderers Limited	202301-272	12/6/2023	Provision of Laundry and Dry cleaning services for Health Club Month of January 2023	12,550.00	-	12,550.00
155	Pewin Drycleaners and Launderers Limited	202302-272	12/6/2023	Provision of Laundry and Dry cleaning services for Health Club Month of February 2023	7,930.00	-	7,930.00
156	Pewin Drycleaners and Launderers Limited	202304-272	12/6/2023	Provision of Laundry and Dry cleaning services for Health Club Month of April 2023	11,510.00	-	11,510.00
157	Parliamentary Catering Fund	7117	6/30/2023	Cost of meals	32,280.00	-	32,280.00
158	Electra Recyclers and Systems Ltd	781	6/30/2023	Cost of preventive maintenance service for UPS Systems 2nd year 4th service	164,346.00	-	164,346.00
159	MFI Document Solutions Limited	KEGEA-IN-6204596	6/9/2023	Provision of Maintenance service for Ricoh and Nashuatec Photocopier machines and printers Year One Qtr 4 1ST April-30th June 2023	771,520.22	-	771,520.22
160	CFAO Motors Kenya Limited	91659772	3/15/2022	Repair and Service of GKB 772V	42,701.00	-	42,701.00

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161	Elevator General Services Limited	633	25/05/2023	Spare parts for Lift No.2 Protection House	327,145.00	-	327,145.00
162	Parliamentary Catering Fund	-	19/06/2023	Cost of meals	7,660.00	-	7,660.00
163	Parliamentary Catering Fund	7018	19/06/2023	Cost of meals	71,130.00	-	71,130.00
164	Parliamentary Catering Fund	7041	19/06/2023	Cost of meals	10,010.00	-	10,010.00
165	Parliamentary Catering Fund	9055	19/06/2023	Cost of meals	37,440.00	-	37,440.00
166	Parliamentary Catering Fund	9054	19/06/2023	Cost of meals	7,200.00	-	7,200.00
167	Parliamentary Catering Fund	7030	19/06/2023	Cost of meals	49,390.00	-	49,390.00
168	Parliamentary Catering Fund	6019	19/06/2023	Cost of meals	18,790.00	-	18,790.00
169	Parliamentary Catering Fund	9056	19/06/2023	Cost of meals	20,950.00	-	20,950.00
170	Spears Network Solutions Ltd	PJS/INV-002/9522	5/9/2023	Provision of email cloud and collaboration suite(February 2022-april 2022) and Mail protective services (November 2022-April 2022)	638,365.91	-	638,365.91
171	Parliamentary Catering Fund	9047	19/06/2023	Cost of meals	13,250.00	-	13,250.00
172	Parliamentary Catering Fund	7020	19/06/2023	Cost of meals	6,640.00	-	6,640.00
173	Parliamentary Catering Fund	9070	19/06/2023	Cost of meals	416,540.00	-	416,540.00
174	Parliamentary Catering Fund	9066	19/06/2023	Cost of meals	563,590.00	-	563,590.00
175	Parliamentary Catering Fund	9124	19/06/2023	Cost of meals	301,380.00	-	301,380.00

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176	Parliamentary Catering Fund	9050	19/06/2023	Cost of meals	560.00	-	560.00
177	Parliamentary Catering Fund	9069	19/06/2023	Cost of meals	46,510.00	-	46,510.00
178	Parliamentary Catering Fund	4814	19/06/2023	Cost of meals	321,880.00	-	321,880.00
179	Parliamentary Catering Fund	9068	19/06/2023	Cost of meals	812,500.00	-	812,500.00
180	Pewin Motors	6816	5/6/2023	Service and repair of motor vehicle GKB906S Inv 6816	71,812.14	-	71,812.14
181	MFI Document Solutions Limited	KEGEA-IN-6181415	9/7/2023	Outstanding Payment for supply of spare parts for Ricoh and Nashuatec Photocopier machines and printers	788,550.60	-	788,550.60
182	Eltons Pharmacy Ltd	SNV90000302	16/11/2022	Supply of pharmaceutical Items	90,500.00	-	90,500.00
183	ICT AUTHORITY	INV 3687	1/4/2023	Tuition Fee	140,000.00	-	140,000.00
184	Pewin Drycleaners and Launderers Limited	202207-273	5/11/2023	Provision of Laundry and Dry cleaning services for Linen room Month of July 2022	44,131.00	-	44,131.00
185	Pewin Drycleaners and Launderers Limited	202209-273	5/11/2023	Provision of Laundry and Dry cleaning services for Linen room Month of September 2022	104,608.00	-	104,608.00
186	Pewin Drycleaners and Launderers Limited	2023531-272	5/11/2023	Provision of Laundry and Dry cleaning services for Health Club Month of May 2023	18,450.00	-	18,450.00
187	Pewin Drycleaners and Launderers Limited	202305-273	5/11/2023	Provision of Laundry and Dry cleaning services for Linen room Month of May 2023	116,113.00	-	116,113.00
			TOTAL AMOUNT NOT PAID		42,654,650.52	-	42,654,650.52

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DEVELOPMENT										
S/NO	Supplier/Contractor	Invoice No.	Invoice Date	Nature of Goods/Services	Total	Amount Paid	Balance			
1	Hydro E.A ITD	No.14	6/30/2023	Interim Certificate No.14	11,589,000.00	-	11,589,000.00			
2	International Energy Technik(IET) Ltd	No.3	6/5/2023	Interim Payment Certificate No.3	5,536,074.45	-	5,536,074.45			
3	Magal Security Systems	No.19	6/30/2023	Interim Certificate No.19	96,128,061.07	-	96,128,061.07			
4	Top Choice Surveillance Ltd	No.14	6/30/2023	Interim Certificate No.14	3,204,000.00	-	3,204,000.00			
5	Commissioner of VAT	No.124/1	6/30/2023	Withholding Tax-China Jiangxi International Kenya Ltd-Cert No.124/1	2,792.60	-	2,792.60			
6	Amber Construction Ltd	No.14	6/30/2023	Interim Certificate No.14	15,244,000.00	-	15,244,000.00			
7	China Jiangxi International Kenya Ltd	No.2	4/5/2023	Interim Valuation No.2- Balance Not Processed 198500000	72,500,000.00	-	72,500,000.00			
8	Warrior Construction Limited	1045	4/13/2023	Plumbing Works for the entire Imani House	2,999,100.00	-	2,999,100.00			
9	China Jiangxi International Kenya Ltd	No.4	6/12/2023	Interim Valuation No.4	122,938,143.50	-	122,938,143.50			
10	China Jiangxi International Kenya Ltd	No.3	4/5/2023	Interim Valuation No.3	169,806,957.50	-	169,806,957.50			
11	China Jiangxi International Kenya Ltd	No.2	31/03/2023	Interim Valuation No 2	198,500,000.00	-	198,500,000.00			
	Grand total		TOTAL		698,448,129.12		698,448,129.12			
					862,604,574.36					

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Annex 2 - Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Payable Contracted	Original amount	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance Previous Year	Comments
Amounts due to Third Parties							
Dr.Olunya –Medical Bill	Returned Debit Cheques	1-Jul-23	4,000	-	4,000	-	to be paid
Igantius Ochanjo	Returned Debit Cheques	2-Jul-23	885,120	-	885,120	-	to be paid
Dr.Olunya –Medical bill	Returned Debit Cheques	3-Jul-23	12,000	-	12,000	-	to be paid
Dr.Olunya –Medical bill	Returned Debit Cheques	4-Jul-23	12,000	-	12,000	-	to be paid
Dr.Olunya –Medical bill	Returned Debit Cheques	5-Jul-23	24,000	-	24,000	-	to be paid
Dr.Olunya –Medical bill	Returned Debit Cheques	6-Jul-23	39,000	-	39,000	-	to be paid
Dr.Olunya –Medical bill	Returned Debit Cheques	7-Jul-23	8,000	-	8,000	-	to be paid
Dr.Olunya –Medical bill	Returned Debit Cheques	8-Jul-23	4,000	-	4,000	-	to be paid
Evermont Trading- Suppliers	Returned Debit Cheques	9-Jul-23	2,883,413	-	2,883,413	-	To be paid
Grand Total			3,871,533		3,871,533		

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Annex 3 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs.) Previous Year	Additions during the year (Kshs.)	Disposals during the year (Kshs.)	Transfers in/(out) during the year	Historical c/f (Kshs.) Current Year	Cost
Buildings and structures	5,171,786,920	1,198,640,255	-	-	6,370,427,175	
Transport equipment	63,037,788	-	-	-	63,037,788	
Office equipment, furniture and fittings	76,741,101	43,243,269	-	-	119,984,370	
ICT Equipment	116,062,224	-	-	-	116,062,224	
Machinery and Equipment	552,836,470	927,610,976	-	-	1,480,447,446	
Total	5,980,464,502	2,169,494,500			8,149,959,003	

Annex 4 – List of Projects implemented by (*Insert Entity's Name*)

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 work	Mr. C.M Nyandiere, MBS	Yes
2	Refurbishment of County House	refurbishment works	Mr. C.M Nyandiere, MBS	Yes
3	Intergrated Security Management System	Installation of security system	Mr. C.M Nyandiere, MBS	Yes
4	Development of CPST building	Building Training complex	Mr. C.M Nyandiere, MBS	Yes

Annex 5 – Contingent Liabilities Register

	Nature of contingent liability	Remarks
1	Arbitration proceedings with Contractor China Jiangxi international K Ltd on some payments for the construction of the office block	Arbitration on-going

Annex 6 – List of Bank accounts and balances as at 30th June, 2023

CBK Accounts for Parliamentary Joint Services		
Name	Account Number	Amount
Recurrent Account	1000433817	406,060,166.15
Development Account	1000433817	39,140,038.30
Deposit Account	1000433817	577,906,561.80
Other Accounts Held by Parliamentary Joint Services		
Name	Account Number	Amount
PJS Standing Imprest KCB	120235869	2,602,430.31
CPST AIA collection Account Cooperative Bank	1129201146700	1,387,550.58

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Annex 7- Reports Generated from IFMIS

- The following financial reports generated from IFMIS should be 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-22 To JUN-23
Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1450101 Sundry Revenue	0	0	0	0
1450100 Paid to Exchequer	0	0	0	0
1450000 Other Receipts Not Elsewhere Classified	0	0	0	0
2110115 Basic Salaries - Parliamentary Service	825,848,583.50	0	814,039,975.90	0
2110100 Basic Salaries - Permanent Employees	825,848,583.50	0	814,039,975.90	0
2110301 House Allowance	531,720,246.55	0	504,983,607.15	0
2110303 Acting Allowance	7,989,100.00	0	1,773,400.00	0
2110304 Overtime - Civil Service	30,008,116.65	0	19,999,999.55	0
2110312 Responsibility Allowance	28,617,660.25	0	25,573,023.70	0
2110313 Entertainment Allowance	38,186,400.00	0	37,267,550.00	0
2110314 Transport Allowance	262,959,458.30	0	227,603,738.70	0
2110315 Extreneous Allowance	38,591,600.00	0	34,659,000.00	0
2110317 Domestic Servant Allowance	440,000.00	0	480,000.00	0
2110318 n Practising Allowance	9,142,090.00	0	6,345,150.00	0
2110320 Leave Allowance	78,083,012.30	0	63,600,522.95	0
2110321 Administrative Allowance	119,100,000.00	0	98,139,036.40	0
2110323 Late Duty Allowance	226,220,400.00	0	195,224,362.55	0
2110300 Personal Allowances paid as part of Salary	1,371,058,084.05	0	1,215,649,391.00	0
2110405 Telephone Allowance	20,000,000.00	0	7,960,500.00	0
2110400 Personal Allowances paid as Reimbursements	20,000,000.00	0	7,960,500.00	0
2110000 Wages and Salary Contributions	2,216,906,667.55	0	2,037,649,866.90	0
2120101 Employer Contributions to National Social Security Fund	1,917,666.00	0	1,290,000.00	0
2120100 Employer Contributions to Compulsory National Social Security Schemes	1,917,666.00	0	1,290,000.00	0
2120301 Employer Contributions to Private Social Security Funds and Schemes	216,494,276.60	0	155,543,342.00	0
2120300 Social Benefit Schemes Outside Government	216,494,276.60	0	155,543,342.00	0

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2120000 Social Contributions	218,411,942.60	0	156,833,342.00	0
2210101 Electricity	55,841,937.95	0	44,488,382.50	0
2210102 Water and Sewerage Charges	7,351,694.15	0	6,183,520.80	0
2210100 Utilities, Supplies and Services	63,193,632.10	0	50,671,903.30	0
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	25,039,019.00	0	20,492,988.25	0
2210203 Courier & Postal Services	9,450.00	0	9,450.00	0
2210200 Communication, Supplies and Services	25,048,469.00	0	20,502,438.25	0
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	90,549,043.10	0	63,516,858.45	0
2210302 Accommodation - Domestic Travel	64,431,280.00	0	46,504,985.85	0
2210303 Daily Subsistence Allowance	163,522,376.00	0	115,386,396.15	0
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	318,502,699.10	0	225,408,240.45	0
2210401 Travel Costs (airlines, bus, railway, etc.)	166,055,812.00	0	86,468,243.35	0
2210402 Accommodation	65,935,597.70	0	48,825,174.50	0
2210403 Daily Subsistence Allowance	187,992,871.20	0	96,213,290.80	0
2210400 Foreign Travel and Subsistence, and other transportation costs	419,984,280.90	0	231,506,708.65	0
2210502 Publishing & Printing Services	5,773,000.00	0	3,532,482.70	0
2210503 Subscriptions to Newspapers, Magazines and Periodicals	23,332,113.25	0	11,011,186.60	0
2210504 Advertising, Awareness and Publicity Campaigns	14,983,192.40	0	11,618,406.75	0
2210505 Trade Shows and Exhibitions	0	0	82,500.00	0
2210500 Printing, Advertising and Information Supplies and Services	44,088,305.65	0	26,244,576.05	0
2210603 Rents and Rates - Non-Residential	320,598,160.75	0	419,809,725.95	0
2210600 Rentals of Produced Assets	320,598,160.75	0	419,809,725.95	0
2210701 Travel Allowance	226,191,499.55	0	159,112,374.00	0
2210702 Remuneration of Instructors and Contract Based Training Services	350,000.00	0	0	0
2210703 Production and Printing of Training Materials	232,000.00	0	0	0
2210700 Training Expenses	226,773,499.55	0	159,112,374.00	0
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	111,020,453.55	0	80,793,533.55	0
2210802 Boards, Committees, Conferences and Seminars	36,741,132.05	0	20,820,431.40	0
2210808 Purchase of Coffins	0	0	0	0
2210800 Hospitality Supplies and Servi	147,761,585.60	0	101,613,964.95	0
2210901 Group Personal Insurance	127,580,498.00	0	128,568,504.35	0
2210903 Plant, Equipment and Machinery Insurance	7,500,000.00	0	6,927,031.00	0
2210910 Medical Insurance	448,958,803.75	0	398,867,466.35	0
2210900 Insurance Costs	584,039,301.75	0	534,363,001.70	0
2211009 Education and Library Supplies	4,483,416.25	0	1,710,550.00	0
2211010 Supplies for Broadcasting and Information Services	3,785,000.00	0	3,367,588.35	0
2211016 Purchase of Uniforms and Clothing - Staff	12,165,888.00	0	10,938,990.00	0
2211000 Specialised Materials and Supp	20,434,304.25	0	16,017,128.35	0
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	33,435,500.00	0	21,724,750.25	0

**Parliamentary Joint Services
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2211102 Supplies and Accessories for Computers and Printers	45,080,959.15	0	43,222,825.65	0
2211103 Sanitary and Cleaning Materials, Supplies and Services	25,209,506.00	0	15,568,483.00	0
2211100 Office and General Supplies and Services	103,725,965.15	0	80,516,058.90	0
2211201 Refined Fuels and Lubricants for Transport	10,603,884.60	0	2,213,313.90	0
2211200 Fuel Oil and Lubricants	10,603,884.60	0	2,213,313.90	0
2211304 Medical Expenses	529,422,267.60	0	434,968,558.45	0
2211305 Contracted Guards and Cleaning Services	108,134,520.80	0	36,414,254.40	0
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,742,598.00	0	2,214,322.00	0
2211310 Contracted Professional Services	319,410,969.75	0	296,771,903.40	0
2211323 Laundry Expenses	18,237,334.00	0	14,786,123.50	0
2211300 Other Operating Expenses	978,947,690.15	0	785,155,161.75	0
2210000 Goods and Services	3,263,701,778.55	0	2,653,134,596.20	0
2220101 Maintenance Expenses - Motor Vehicles	2,621,103.50	0	3,099,145.30	0
2220100 Routine Maintenance - Vehicles	2,621,103.50	0	3,099,145.30	0
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	41,716,439.35	0	13,810,432.05	0
2220205 Maintenance of Buildings and Stations -- Non-Residential	27,936,238.75	0	19,786,089.95	0
2220209 Minor Alterations to Buildings and Civil Works	16,122,308.00	0	13,998,840.00	0
2220210 Maintenance of Computers, Software, and Networks	17,170,389.00	0	14,047,752.10	0
2220200 Routine Maintenance - Other Assets	102,945,375.10	0	61,643,114.10	0
2220000 Routine Maintenance	105,566,478.60	0	64,742,259.40	0
2710301 Employer Social Benefits in Cash	1,960,000.00	0	200,000.00	0
2710302 Employer Social Benefits in Kind	9,948,002.00	0	2,714,450.00	0
2710300 Employer Social Benefits	11,908,002.00	0	2,914,450.00	0
2710000 Social Security Benefits	11,908,002.00	0	2,914,450.00	0
3110102 Purchase of Non-Residential Buildings	0	0	0	0
3110100 Purchase of Buildings	0	0	0	0
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	1,123,302,749.25	0	1,044,811,964.45	0
3110200 Construction of Building	1,123,302,749.25	0	1,044,811,964.45	0
3110301 Refurbishment of Residential Buildings	27,432,265.00	0	4,382,000.00	0
3110302 Refurbishment of Non-Residential Buildings	47,905,241.00	0	146,749,047.55	0
3110300 Refurbishment of Buildings	75,337,506.00	0	151,131,047.55	0
3110701 Purchase of Motor Vehicles	0	0	6,892,788.00	0
3110700 Purchase of Vehicles and Other Transport Equipment	0	0	6,892,788.00	0
3111001 Purchase of Office Furniture and Fittings	11,880,219.00	0	12,237,182.00	0
3111002 Purchase of Computers, Printers and other IT Equipment	31,363,070.00	0	31,930,754.35	0
3111000 Purchase of Office Furniture and General Equipment	43,243,289.00	0	44,167,936.35	0

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3111108 Purchase of Police and Security Equipment	607,428,611.25	0	264,389,972.25	0
3111111 Purchase of ICT Networking and Communication Equipment	320,182,364.95	0	296,177,855.80	0
3111100 Purchase of Specialised Plant, Equipment and Machinery	927,610,976.20	0	560,567,828.05	0
3110000 Acquisition of Fixed Capital Assets	2,169,494,520.45	0	1,807,571,564.40	0
3510801 Receipts from the Sale of Plant, Machinery and Equipment	0	0	0	7,731,358.00
3510800 Receipts from the Sale Plant Machinery and Equipment	0	0	0	7,731,358.00
3510000 Receipts from the Sale of Fixed Assets	0	0	0	7,731,358.00
3520304 Sale of Goods and Fees for Services	0	33,031,946.00	0	20,115,000.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0	33,031,946.00	0	20,115,000.00
3520000 Receipts from Sales of Inventories	0	33,031,946.00	0	20,115,000.00
6530101 Ministry HQ Recurrent Bank A/C	20,872,799.60	0	1,770,645.65	0
6530100 Recurrent Bank Accounts	20,872,799.60	0	1,770,645.65	0
6530000 Recurrent Bank Accounts	20,872,799.60	0	1,770,645.65	0
6540101 Ministry HQ Development Bank A	3,338,031.15	0	596,066.50	0
6540100 Development Bank Accounts	3,338,031.15	0	596,066.50	0
6540000 Development Bank Accounts	3,338,031.15	0	596,066.50	0
6550101 Ministry HQ Deposit Bank A/C	578,656,262.80	0	451,396,080.75	0
6550100 Deposit Bank Accounts	578,656,262.80	0	451,396,080.75	0
6550000 Deposit Bank Account	578,656,262.80	0	451,396,080.75	0
6580101 Cash	0	0	0	0
6580104 Cash in Transit	0	0	0	0
6580100 Cash in Hand	0	0	0	0
6580000 Cash in Hand	0	0	0	0
6710103 Salary advance	925,916.60	0	1,006,017.30	0
6710100 Debtors & Advances - Employees	925,916.60	0	1,006,017.30	0
6710000 Domestic Debtors & Advances	925,916.60	0	1,006,017.30	0
6740101 Prepayment	0	0	0	0
6740102 R/D Cheques	0	3,871,533.80	0	0
6740100 Other Debtors & Pre-payments	0	3,871,533.80	0	0
6740000 Other Debtors & Pre-payments	0	3,871,533.80	0	0
6760101 Standing Imprests	0	0	0	0
6760103 Temporary Imprests	0	0	14,609,753.00	0
6760100 Imprests	0	0	14,609,753.00	0
6760000 Government Imprests	0	0	14,609,753.00	0
6790102 Receiving Inventory A/C	0	0	0	0
6790100 Other Current System A/cs	0	0	0	0
6790000 Other Current Assets (System r	0	0	0	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

**Parliamentary Joint Services
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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	578,656,262.80	0	451,396,080.75
7320200 Other General Liabilities	0	578,656,262.80	0	451,396,080.75
7320000 Other Liabilities	0	578,656,262.80	0	451,396,080.75
7380101 General Withholding Tax	0	0	0	0
7380102 VAT Withholding	0	0	0	0
7380100	0	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
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	25,518,835,232.00	0	17,545,618,592.00
9910209 Remittances to Exchequer Miscellaneous Revenue	41,854,796.35	0	24,878,331.20	0
9910200 Exchequer Provisions	41,854,796.35	25,518,835,232.00	24,878,331.20	17,545,618,592.00
9910301 Transfers From CRF A/C to Ministries	0	0	0	0
9910300 County Transfers	0	0	0	0
9910000 Provisions	41,854,796.35	25,518,835,232.00	24,878,331.20	17,545,618,592.00
9999999 Consolidated Fund	17,502,757,778.35	0	10,807,758,057.45	0
9999900	17,502,757,778.35	0	10,807,758,057.45	0
9990000 Opening Balance Reserves	17,502,757,778.35	0	10,807,758,057.45	0
Total	26,134,394,974.60	26,134,394,974.60	18,024,861,030.75	18,024,861,030.75

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

Prepared By: _____

Date: _____

Reviewed By: S. Obaigun

Date: 30/9/2023

Approved By: J. O. Anyera

Date: 30/9/2023



ii. FO30 (Bank reconciliations) for all bank accounts

**BANK RECONCILIATION STATEMENT FO 30
PJS STANDING IMPREST ACCOUNT AT KCB**

BANK RECONCILIATION STATEMENT AS AT 30th JUNE, 2023

	Kshs.
Balance as per Bank certificate	2,602,430.30
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	2,602,430.30

Reconciliation prepared by: S. Obaigwa

		30/9/2023	
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

Approved by: J. Muyera




	CA,	30/9/2023	
Signature	Designation	Date	

**BANK RECONCILIATION STATEMENT FO 30
CPST COLLECTION ACCOUNT AT COOPERATIVE BANK**

BANK RECONCILIATION STATEMENT AS AT 30th JUNE, 2023

	Kshs.
Balance as per Bank certificate	1,387,550.60
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	1,387,550.60

Reconciliation prepared by: S.Obaigwa

		
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

Approved by: J. Muyera

		
Signature	Designation	Date

REPUBLIC OF KENYA

F.O. 30 BANK RECONCILIATION

From Date: 01-JUL-22 To: 30-JUN-23

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

PARLIAMENTARY JOINT SERVICES - RECCURENT

Balance as per bank certificate **20,872,799.60**

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 **20,872,799.60**

Reviewed by : Signature: Date:

Reconciled by: *S. Daighw* Signature: *[Signature]* Date: *30/9/2023*

Approved by: *G.N. Mnyera* Signature: *[Signature]* Date: *30/9/2023*

REPUBLIC OF KENYA

F.O. 30 BANK RECONCILIATION

From Date: 01-JUL-22 To: 30-JUN-23

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

PARLIAMENTARY JOINT SERVICES - DEVELOPMENT

Balance as per bank certificate **3,338,031.15**

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 **3,338,031.15**

Reviewed by : Signature: Date:

Reconciled by: *S. Obaigha* Signature: *[Signature]* Date: *30/9/2023*

Approved by: *J. O. Mnyera* Signature: *[Signature]* Date: *30/9/2023*

REPUBLIC OF KENYA

F.O. 30 BANK RECONCILIATION

From Date: 01-JUL-22 To: 30-JUN-23

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

PARLIAMENTARY JOINT SERVICES - DEPOSIT

Balance as per bank certificate **578,895,887**

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 **578,895,887**

Reviewed by : Signature: Date:

Reconciled by: *S. Obayigira* Signature: *[Signature]* Date: *30/9/2023*

Approved by: *J.N. Momyera* Signature: *[Signature]* Date: *30/9/2023*

**Parliamentary Joint Services
Annual Report and Financial Statements
for the year ended 30th June 2023**

iii. GOK IFMIS Receipts and Payments Statement

STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2043-Parliamentary Joint Services

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
RECEIPTS			
Exchequer releases	4	7,973,216,640.00	6,712,901,453.35
Proceeds from Sales of Assets	8	33,031,946.00	27,846,358.00
Other Receipts	11	0	0
TOTAL RECEIPTS		8,006,248,586.00	6,740,747,811.35
PAYMENTS			
Compensation of Employees	12	2,435,318,610.15	2,194,483,208.90
Use of goods and Services	13	3,369,268,257.15	2,717,876,855.60
Social Security Benefits	17	11,908,002.00	2,914,450.00
Acquisition of Assets	18	2,169,494,520.45	1,807,571,564.40
Other payments	21	0	0
TOTAL PAYMENTS		7,985,989,389.75	6,722,846,078.90
SURPLUS/DEFICIT		20,259,196.25	17,901,732.45

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

Prepared By: _____

Date: _____

Reviewed By: S. Obangire

Date: 30/9/2023

Approved By: J. N. Mnyasa

Date: 30/9/2023

iv. GOK IFMIS Statement of Financial Position

Statement of Financial Position

**Parliamentary Joint Services
Annual Report and Financial Statements
for the year ended 30th June 2023**

Entity: 2043-Parliamentary Joint Services

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period Kshs	Previous Period Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	602,867,093.55	453,762,792.90
Cash Balances	22B	0	0
Total Cash And Cash Equivalents		602,867,093.55	453,762,792.90
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	-2,945,617.20	15,615,770.30
TOTAL FINANCIAL ASSETS		599,921,476.35	469,378,563.20
Financial Liabilities			
Accounts Payables - Deposits	24	578,656,262.80	451,396,080.75
NET FINANCIAL ASSETS		21,265,213.55	17,982,482.45
REPRESENTED BY			
Fund Balance b/fwd	25	17,982,482.45	9,271,067.00
Prior Year Adjustment	26	-16,976,465.15	-9,190,317.00
Surplus/Deficit for the Year		20,259,196.25	17,901,732.45
NET FINANCIAL POSITION		21,265,213.55	17,982,482.45

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: J.N. Mamyera Date: 30/9/2023

v. GOK IFMIS Statement of Cash Flows

STATEMENT OF CASH FLOW

Parliamentary Joint Services
Annual Report and Financial Statements
for the year ended 30th June 2023

Entity: 2043-Parliamentary Joint Services
 Current Period: JUL-22 To JUN-23
 Compare With: JUL-21 To JUN-22

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Exchequer releases	4	7,973,216,640.00	6,712,901,453.35
Payments for Operating Expenses			
Compensation of Employees	12	2,435,318,610.15	2,194,483,208.90
Use of goods and Services	13	3,369,268,257.15	2,717,876,855.60
Social Security Benefits	17	11,908,002.00	2,914,450.00
Adjusted for :			
Adjustments during the year		145,821,569.55	44,605,753.10
Prior year adjustments		-16,976,465.15	-9,190,317.00
Net Cash From Operating Activities	A	2,285,566,875.10	1,833,042,374.95
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	33,031,946.00	27,846,358.00
Acquisition of Assets	18	2,169,494,520.45	1,807,571,564.40
Net Cash Flow From Investing Activities	B	-	-1,779,725,206.40
		2,136,462,574.45	
Cash Flow From Borrowing Activities			
Net Cash Flow From Financing Activities	C	0	0
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	149,104,300.65	53,317,168.55
Cash and Cash Equivalent at BEGINNING of The Year		453,762,792.90	400,445,624.35
Cash and Cash Equivalent at END of The Year	22A+22B	602,867,093.55	453,762,792.90

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: J. M. Mnyera. Date: 30/9/2023

vi. GOK IFMIS Notes to the Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

Entity: 2043-Parliamentary Joint Services

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

1 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,211,161,553.40	1,279,684,206.35
Exchequer Releases/ Provisioning Account for Q2	9910201	1,851,172,146.55	1,531,594,812.00
Exchequer Releases/ Provisioning Account for Q3	9910201	1,242,347,117.20	2,099,884,577.85
Exchequer Releases/ Provisioning Account for Q4	9910201	3,668,535,822.85	1,801,737,857.15
TOTAL		7,973,216,640.00	6,712,901,453.35
TOTAL		0	0

2 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale Plant Machinery and Equipment	3510800	0	7,731,358.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	33,031,946.00	20,115,000.00
TOTAL		33,031,946.00	27,846,358.00

3 Compensation of Employees

Parliamentary Joint Services
Annual Report and Financial Statements
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Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	825,848,583.50	814,039,975.90
Personal Allowances paid as part of Salary	2110300	1,371,058,084.05	1,215,649,391.00
Personal Allowances paid as Reimbursements	2110400	20,000,000.00	7,960,500.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	1,917,666.00	1,290,000.00
Social Benefit Schemes Outside Government	2120300	216,494,276.60	155,543,342.00
TOTAL		2,435,318,610.15	2,194,483,208.90

4 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	63,193,632.10	50,671,903.30
Communication, Supplies and Services	2210200	25,048,469.00	20,502,438.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	318,502,699.10	225,408,240.45
Foreign Travel and Subsistence, and other transportation costs	2210400	419,984,280.90	231,506,708.65
Printing, Advertising and Information Supplies and Services	2210500	44,088,305.65	26,244,576.05
Rentals of Produced Assets	2210600	320,598,160.75	419,809,725.95
Training Expenses	2210700	226,773,499.55	159,112,374.00
Hospitality Supplies and Servi	2210800	147,761,585.60	101,613,964.95
Insurance Costs	2210900	584,039,301.75	534,363,001.70
Specialised Materials and Supp	2211000	20,434,304.25	16,017,128.35
Office and General Supplies and Services	2211100	103,725,965.15	80,516,058.90
Fuel Oil and Lubricants	2211200	10,603,884.60	2,213,313.90
Other Operating Expenses	2211300	978,947,690.15	785,155,161.75
Routine Maintenance - Vehicles	2220100	2,621,103.50	3,099,145.30
Routine Maintenance - Other Assets	2220200	102,945,375.10	61,643,114.10
TOTAL		3,369,268,257.15	2,717,876,855.60

5 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Employer Social Benefits	2710300	11,908,002.00	2,914,450.00
TOTAL		11,908,002.00	2,914,450.00

6 Acquisition of Assets

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Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Construction of Building	3110200	1,123,302,749.25	1,044,811,964.45
Refurbishment of Buildings	3110300	75,337,506.00	151,131,047.55
Purchase of Vehicles and Other Transport Equipment	3110700	0	6,892,788.00
Purchase of Office Furniture and General Equipment	3111000	43,243,289.00	44,167,936.35
Purchase of Specialised Plant, Equipment and Machinery	3111100	927,610,976.20	560,567,828.05
TOTAL		2,169,494,520.45	1,807,571,564.40

7 Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Recurrent Bank Accounts	6530000	20,872,799.60	1,770,645.65
Development Bank Accounts	6540000	3,338,031.15	596,066.50
Deposit Bank Account	6550000	578,656,262.80	451,396,080.75
Project Specific Bank Accounts	6570000	0	0
Foreign Currency and Foreign D	6590101	0	0
TOTAL		602,867,093.55	453,762,792.90

8 Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0	0
TOTAL		0	0

9 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	925,916.60	1,006,017.30
Other Debtors & Pre-payments	6740000	3,871,533.80	0
Government Imprests	6760000	0	14,609,753.00
TOTAL		4,797,450.40	15,615,770.30

10. ACCOUNTS PAYABLE

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Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	578,656,262.80	451,396,080.75
TOTAL		578,656,262.80	451,396,080.75

11. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	453,762,792.90	400,445,624.35
Opening Balance Cash	22B	0	0
Opening Balance Receivables - Imprest and Clearance Accounts	23	15,615,770.30	80,750.00
Opening Balance - Deposits	24	-451,396,080.75	-391,255,307.35
TOTAL		17,982,482.45	9,271,067.00

12. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	16,976,465.15	9,190,317.00
TOTAL		16,976,465.20	9,190,317.00

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vii. GOK IFMIS Statement of Budget Execution

	Note	Printed Estimate	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
Exchequer releases	4	0	0	0	7,973,216,640.00	-7,973,216,640.00	0.00%
Proceeds from Sales of Assets	8	24,000,000.00	0	24,000,000.00	33,031,946.00	-9,031,946.00	137.63%
Total		24,000,000.00	0	24,000,000.00	8,006,248,586.00	-7,982,248,586.00	33359.37%
PAYMENTS							
Compensation of Employees	12	2,302,058,632.00	135,000,000.00	2,437,058,632.00	2,435,318,610.15	1,740,021.85	99.93%
Use of goods and Services	13	3,637,341,368.00	36,000,000.00	3,673,341,368.00	3,369,268,257.15	304,073,110.85	91.72%
Social Security Benefits	17	12,000,000.00	0	12,000,000.00	11,908,002.00	91,998.00	99.23%
Acquisition of Assets	18	2,213,600,000.00	364,000,000.00	2,577,600,000.00	2,169,494,520.45	408,105,479.55	84.17%
Other payments	21	0	0	0	0	0	0.00%
Total		8,165,000,000.00	535,000,000.00	8,700,000,000.00	7,985,989,389.75	714,010,610.25	91.79%

Prepared By: _____

Reviewed By: S. Obagiwa 30/9/2023

Approved By: J.N. Manyara 30/9/2023

**Parliamentary Joint Services
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viii. GOK IFMIS Statement of Deposits

SUMMARY STATEMENT OF DEPOSITS

Entity: 2043-Parliamentary Joint Services

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	451,396,080.75	391,255,307.35
Transfers of retentions during the year	131,187,038.25	72,316,093.95
Payments made out of deposit account during the year	3,926,856.20	12,175,320.55
Closing Balance	578,656,262.80	451,396,080.75

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

Prepared By: _____

Date: _____

Reviewed By: S. Obaiqwa

Date: 30/9/2023

Approved By: G. O. Mnyera

Date: 30/9/2023

**Parliamentary Joint Services
Annual Report and Financial Statements
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ix. GOK IFMIS Budget Execution by Programme and Economic Classification

Budget Execution by Programme and Economic Classification

Entity: 2043-Parliamentary Joint Services

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
723000000		General Administration, Planning and Support Services	8,507,811,050.00	7,828,634,487.40	679,176,562.60
	2110000	Wages and Salary Contributions	2,218,380,500.00	2,216,906,667.55	1,473,832.45
	2120000	Social Contributions	218,678,132.00	218,411,942.60	266,189.40
	2210000	Goods and Services	3,329,770,333.00	3,107,609,036.20	222,161,296.80
	2220000	Routine Maintenance	161,382,085.00	104,304,318.60	57,077,766.40
	2640000	Other Transfers and Emergency Relief	0	0	0
	2710000	Social Security Benefits	12,000,000.00	11,908,002.00	91,998.00
	3110000	Acquisition of Fixed Capital Assets	2,567,600,000.00	2,169,494,520.45	398,105,479.55
746000000		Legislative Training Research & Knowledge Management	192,188,950.00	157,354,902.35	34,834,047.65
	2210000	Goods and Services	178,688,950.00	156,092,742.35	22,596,207.65
	2220000	Routine Maintenance	3,500,000.00	1,262,160.00	2,237,840.00
	3110000	Acquisition of Fixed Capital Assets	10,000,000.00	0	10,000,000.00
		Grand Total	8,700,000,000.00	7,985,989,389.75	714,010,610.25

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

Prepared By: _____

Date: _____

Reviewed By: S. Obaigwa

Date: 30/9/2023

Approved By: J. N. Nwagwu

Date: 30/9/2023

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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-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
2043000100		Office of Director General	6,042,811,050.00	5,716,615,645.95	326,195,404.05
	723000000	General Administration, Planning and Support Services	6,042,811,050.00	5,716,615,645.95	326,195,404.05
2043000200		Centre for Parliamentary Studies & Training HQ	192,188,950.00	157,354,902.35	34,834,047.65
	723000000	General Administration, Planning and Support Services	0	0	0
	746000000	Legislative Training Research & Knowledge Management	192,188,950.00	157,354,902.35	34,834,047.65
2043100100		Refurbishment of Senate Chamber	0	0	0
	723000000	General Administration, Planning and Support Services	0	0	0
2043100200		Construction of Multi Storey Office Block	800,000,000.00	678,497,131.45	121,502,868.55
	723000000	General Administration, Planning and Support Services	800,000,000.00	678,497,131.45	121,502,868.55
2043100300			1,100,000,000.00	913,378,586.20	186,621,413.80
	723000000	General Administration, Planning and Support Services	1,100,000,000.00	913,378,586.20	186,621,413.80
2043100400		Purchase of Buildings	1,000,000.00	0	1,000,000.00
	723000000	General Administration, Planning and Support Services	1,000,000.00	0	1,000,000.00
2043100500		Refurbishment of Various Buildings	119,000,000.00	75,337,506.00	43,662,494.00
	723000000	General Administration, Planning and Support Services	119,000,000.00	75,337,506.00	43,662,494.00
2043100600		Purchase & Devt of CPST Land	445,000,000.00	444,805,617.80	194,382.20
	723000000	General Administration, Planning and Support Services	445,000,000.00	444,805,617.80	194,382.20
		Grand Total	8,700,000,000.00	7,985,989,389.75	714,010,610.25

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

S. Obaiyga

30/9/2023

S. O. Nyera

30/9/2023

Parliamentary Joint Services
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Budget Execution By Programmes and Sub-Programmes

Entity: 2043-Parliamentary Joint Services

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
723000000		General Administration, Planning and Support Services	8,507,811,050.00	7,828,634,487.40	679,176,562.60
	723010000	General Administration, Planning and support services	8,507,811,050.00	7,828,634,487.40	679,176,562.60
746000000		Legislative Training Research & Knowledge Management	192,188,950.00	157,354,902.35	34,834,047.65
	746020000		192,188,950.00	157,354,902.35	34,834,047.65
		Grand Total	8,700,000,000.00	7,985,989,389.75	714,010,610.25

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

Prepared By: _____

Date: _____

Reviewed By: S. Obagwa

Date: 30/9/2023

Approved By: J.O. Anyera

Date: 30/9/2023