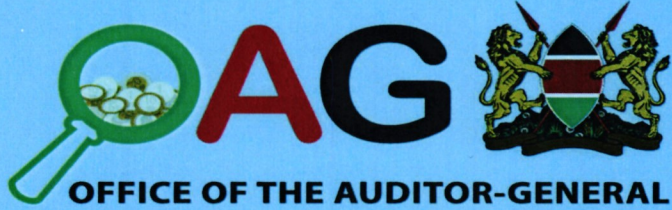


REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 05 MAY 2021	DAY:
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CLERK-AT THE TABLE:	<i>Anna Musandu</i>

THE AUDITOR-GENERAL

ON

**PARLIAMENTARY SERVICE
COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2020**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
20 APR 2021
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**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 06 MAY 2021

DAY

**TABLED
BY:**

**CLERK-AT
THE-TABLE:**

PARLIAMENTARY SERVICE COMMISSION

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Table of Contents
Page

I.	KEY ENTITY INFORMATION AND MANAGEMENT	1
II.	FOREWORD BY THE CLERK OF THE SENATE/SECRETARY TO THE PARLIAMENTARY SERVICE COMMISSION	9
III.	STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	11
IV.	REPORT OF THE INDEPENDENT AUDITORS ON THE PARLIAMENTARY SERVICE COMMISSION	12
V.	STATEMENT OF RECEIPTS AND PAYMENTS	13
VI.	STATEMENT OF ASSETS AND LIABILITIES	14
VII.	STATEMENT OF CASH FLOWS	15
VIII.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	16
IX.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	17
X.	SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	18
	BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	19
XI.	SIGNIFICANT ACCOUNTING POLICIES	20
XII.	NOTES TO THE FINANCIAL STATEMENTS	25

I. 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.

The Composition of the Commission is as follows:-

-	Hon. Justin Muturi, EGH, MP	-	Speaker, National Assembly/Chairman, PSC
-	Hon. Dr. Naomi Shaban, EGH, MP	-	Vice Chair, PSC
-	Sen. Beth Mugo, EGH, MP	-	Member
-	Hon. Adan Keyman, CBS, MP	-	Member
-	Hon. Benson Moinanyi, MP	-	Member
-	Sen. George Khaniri, MGH, MP	-	Member
-	Hon. Aisha Jumwa, MP	-	Member
-	Sen. Aaron Cheruiyot, MP	-	Member
-	Dr. Lonah Mutoro Mummelo	-	Member (Her term ended on 18 th March, 2020)
-	Hon. Samuel Chepkong'a, CBS	-	Member
-	Mr. Jeremiah M. Nyegenye	-	Clerk of the Senate/Secretary, 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 effective 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, Programmes to promote the ideals of Parliamentary Democracy; and

(e) Performing other functions:-

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

(ii) **Vision of the Parliament**
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**
The Parliamentary Service Commission is committed to upholding the following core values:

- **Professionalism**
We shall maintain a high level of competence and team work in our work.
- **Impartiality**
We shall remain objective and non-partisan in the delivery of service.
- **Responsiveness**
We shall be customer focused and provide high quality service in a timely and reliable manner.
- **Integrity and Accountability**
We shall maintain the highest level of ethics, transparency and accountability in discharging our duties.
- **Cooperation and Consultation**
We shall maintain the spirit of cooperation based on consultation and communication.
- **Inclusiveness**
We shall recognize diverse backgrounds to promote national integration.
- **Efficiency**
The Commission shall be efficient, provide quality services and be responsive to the needs of all its stakeholders.
- **Courtesy**
The Commission shall be customer-focused, courteous and accord respect to everyone.






PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements

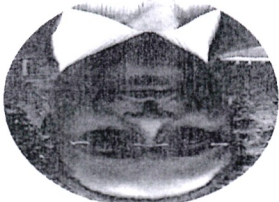




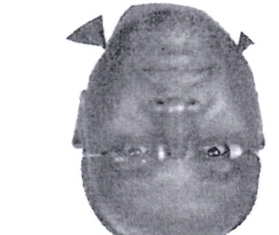
For the year ended June 30, 2020

(b) Key Management

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

<p>HON. JUSTIN B.N. MUTURI, EGH, MP The Honourable Justin B.N. Muturi, EGH, MP, the Speaker of the Kenya National Assembly and Chairman of the Parliamentary Service Commission</p>	
<p>HON. DR. NAOMI SHABAN, EGH, MP Hon. Dr. Naomi Shaban is the vice chairperson of the Commission and member of Finance Committee.</p>	
<p>SEN. BETH MUGO, EGH, MP Senator Beth Wambui Mugo is renowned as an accomplished woman leader in Kenya and the region whose career spans across the Education, Health, Business and Political leadership sectors. She is a member of the Audit Committee of the Commission.</p>	
<p>HON. ADAN WELIHYE KEYNAN, CBS, MP Hon. Adan Keynan is the Chairman of Finance Committee of the Commission and is also a member of Tender and Procurement Committee.</p>	
<p>HON. BENSON MOMANYI, MP Hon. Ben Momanyi is the Chairperson of Tender and Procurement Committee of the Commission.</p>	

PARLIAMENTARY SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2020

<p>SEN. GEORGE KHANIRI, MGH, MP Sen. George Khaniri is a member of Tender and Procurement and Finance Committee of the Commission.</p>	
<p>HON. AISHA JUMWA, MP Hon. Aisha Jumwa is a member of Tender and Procurement Committee of the Commission.</p>	
<p>SEN. AARON CHERUVOT, MP Sen. Cheruyot is the Chairperson of PSC staff welfare committee and member of Finance Committee of the Commission.</p>	
<p>DR. LONAH MUTORO MUMELO Dr. Lonah is a non-Parliamentarian Member of the Parliamentary Service Commission currently serving in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. She was a member of Audit Committee of the Commission. Her term ended on 18th March, 2020</p>	
<p>HON. SAMUEL CHEPKONG'A, CBS Hon. Samuel Chepkong'a is a non-Parliamentarian Member of the Parliamentary Service Commission currently serving in the Commission pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. He is a member of Tender and Procurement and Finance Committee of the Commission.</p>	
<p>MR. JEREMIAH M. NYEGENYE, CBS The Clerk Senate/Secretary to Parliamentary Service Commission and accounting officer Parliamentary Service Commission.</p>	







The Parliamentary Service Commission consists of representatives of both The Senate and The National Assembly. Membership is from both the Majority and Minority parties in both houses. There are two members who are non-MPs pursuant to Article 127(2) (d) of the Constitution of Kenya 2010. The Speaker of The National Assembly is the Chair of the commission while the Clerk of The Senate is




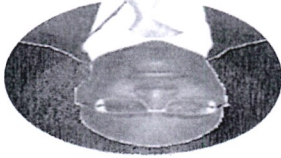
PARLIAMENTARY SERVICE COMMISSION

**Reports and Financial Statements
For the year ended June 30, 2020**

the Secretary to the Commission.

2. The Board of Senior Management comprises of the following officers:

<p><u>MR. JEREMIAH M. NYGEMYE, CBS</u> The Clerk Senate /Secretary to Parliamentary Service Commission and Accounting officer Parliamentary Service Commission.</p>	
<p><u>MR. MICHAEL R. SIALAL, EBS</u> The Clerk of the National Assembly/Accounting Officer of The National Assembly.</p>	
<p><u>MR. CLEMENT M. NYANDIERE</u> Director General Joint Services.</p>	
<p><u>MR. JEREMIAH W. NDOMBI</u> Senior Deputy Clerk, National Assembly.</p>	
<p><u>MR. MOHAMMED ALI MOHAMMED</u> Senior Deputy Clerk, Senate.</p>	
<p><u>MS. EUNICE GICHANGI</u> Senior Deputy Clerk, Senate.</p>	

	<p>MS. SARAH KIOKO Senior Deputy Clerk, National Assembly.</p>
	<p>MS. PHYLLIS MAKAU Director, Budgets+ Department</p>
	<p>PROF. NYOKABI KAMAU Executive Director, Centre for Parliamentary Studies and Training.</p>
	<p>MR. ANTHONY T. NJOROGE Director, Litigation and Compliance.</p>

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

Designation	Name
Clerk of the Senate/Secretary	Mr. Jeremiah M. Nyegenye, CBS
Parliamentary Service Commission/ Accounting Officer	

(d) Fiduciary Oversight Arrangements

- (i) Audit and finance Committee activities:-
- Committee of the Commission on Finance – Budget and Finance approval and analysis.
 - Committee of the Commission on Tender and Procurement which oversees tendering and procurement matters.

Finance

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

Audit Committee

- Dr. Lonah Mumo – **Chairperson** (up to 18th March, 2020)
- Sen. Beth Mugo, EGH, MP
- Hon. Naomi Shaban, EGH, MP

Tender and Procurement

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

(ii)

Parliamentary Committee Activities

- Public Accounts Committee which deals with reports of National Entities.
 - Budget and Appropriation Committee which examines and oversees on the budget and the use of public resources.
 - Other oversight activities.
- There are several Departmental Committees which deal with specific sectors or entities. There are also Ad-hoc committees which are formed when need arises.

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

(e) Entity Headquarters

Parliamentary Service Commission
P.O. Box 41842-00100
Parliament Building
Parliament Road
County Hall,
Nairobi, KENYA

Entity Contacts

Telephone: (+254) 2221291
E-mail csenate@parliament.go.ke
Website www.parliament.go.ke

(f) Entity Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

II. FOREWORD BY THE CLERK OF THE SENATE/SECRETARY TO THE

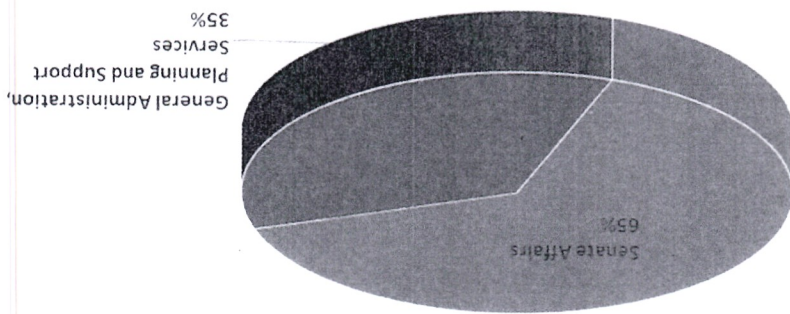
PARLIAMENTARY SERVICE COMMISSION

This annual report and financial statement detail the financial performance of the Parliamentary Service Commission (PSC) for the Financial Year 2019/2020. The Parliamentary Service Commission implements two programmes:

- Senate Affairs' Programme with an objective to strengthen the representation, legislative capacity and oversight function of the Senate.
- General Administration, Planning and Support Services' Programme with an objective to enhance service delivery, staff performance and improve the working environment.

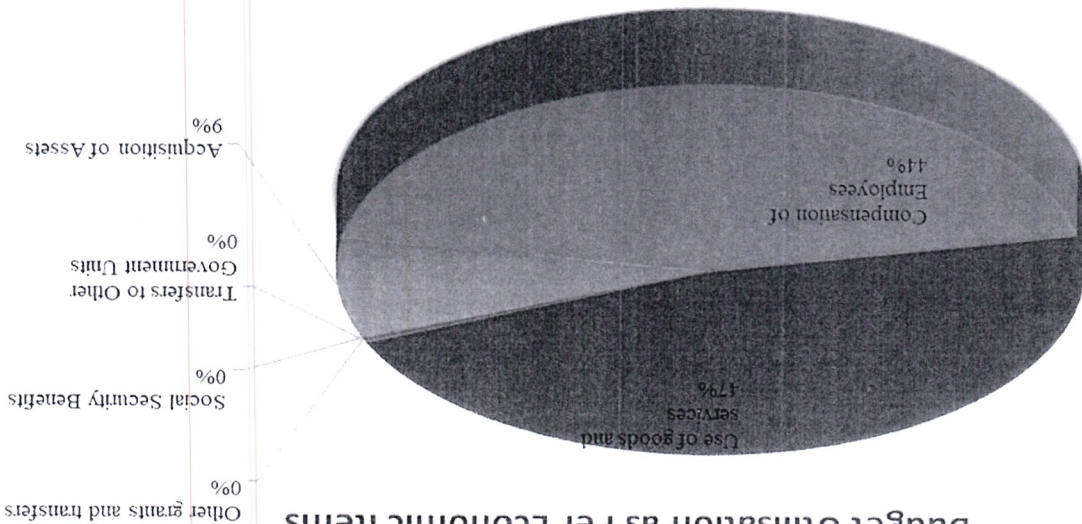
In the Financial Year under review, PSC had a total approved budget of Kshs. 10,286,181,726 of which Kshs.9,772,848,201 was for recurrent expenditure and Kshs. 513,333,525 was for capital expenditure. The recurrent expenditure included Kshs. 3,640,753,063 for compensation to employees; Kshs. 3,881,415,626 for use of goods and services, and Kshs. 264,340,796 for other recurrent expenditure. The PSC expenditure was to be financed by Kshs. 7,000,000 from Appropriation in Aid and the rest from exchequer receipts.

BUDGET ALLOCATION BY PROGRAMMES



The total receipts accrued for the PSC during the year amounted to Kshs. 8,311,278,838. By the end of 2019/2020, PSC had utilized Kshs. 8,283,618,570 indicating an under expenditure of Kshs. 27,660,267. The balances held by the PSC at the end of the Financial Year included Kshs. 17,452,586 for pending imprest, Kshs. 23,833 in advances and the rest in bank balances.

Budget Utilisation as Per Economic Items



The utilization of resources allocated translated to 81% budget performance. The recurrent expenditure performance was 80% while that of the capital expenditure achieved 97%. This translated to over 81% achievements of the outputs and targets approved in the 2019/2020 Programme Based Budget for both programmes.

The good performance is attributed to the timely provision of exchequer receipts during the financial year.

Sign

Clerk of the Senate/ Secretary Parliamentary Service Commission/ Accounting Officer

III. STATEMENT OF ENTITY 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Clerk of the Senate/Secretary of the Parliamentary Service Commission is the Accounting Officer 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 ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose, with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

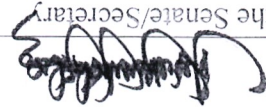
The Clerk of the Senate/Secretary of the Parliamentary Service Commission accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPAS). 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, 2020 and of the entity's financial position as at that date. The Clerk of the Senate/Secretary of the Parliamentary Service Commission further confirms the completeness of the accounting records maintained for the Commission, 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.

The Clerk of the Senate/Secretary of the Parliamentary Service Commission 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 Service Commission financial statements were approved and signed by the Clerk of the Senate/Secretary of the Parliamentary Service Commission on 29th September, 2020.

Clerk of the Senate/Secretary
Parliamentary Service Commission
Name: Jeremiah M. Nyegenye, CBS



Director, Finance and Accounting
Name: Joel Kigundu Irungu



The statements of receipts and payments for the year ended 30 June, 2020 reflects total expenditure of Kshs.3,881,415,626 in respect of use of goods and services. As disclosed under Note 4 to the financial statements, the expenditure includes an amount of Kshs.1,395,384,441 relating to domestic travel and subsistence out of which Kshs.11,392,479 was paid to the Members in respect of mileage claims. However, it was noted that several Members were paid twice or three times for the same date of travel.

Further, instances were noted where some Members were paid domestic subsistence allowances for travel within the Country and mileage claims amounting to Kshs.5,219,357 on days when they were indicated to have travelled outside the country and already

1. Unsupported Domestic Travel and Subsistence

Basis for Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Parliamentary Service Commission as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

I have audited the accompanying financial statements of Parliamentary Service Commission set out on pages 13 to 36, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Qualified Opinion

REPORT ON THE FINANCIAL STATEMENTS

REPORT OF THE AUDITOR-GENERAL ON PARLIAMENTARY SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2020

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



REPUBLIC OF KENYA

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Parliamentary Service Commission 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 qualified opinion.

Consequently, it was not possible to confirm the ownership of non-current assets held by the Parliamentary Service Commission as well as the completeness and accuracy of the fixed assets balance of Kshs.8,159,409,156 as at 30 June, 2020.

Property	LR No.
1 Main Parliament Building	209/54444 & 209/4991/13
2 Centre for Parliamentary Studies and Training	12836/9
3 Juvenile Court House	209/4316
4 County Hall	209/4335
5 Protection House	209/4314

As disclosed in Note 8 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects total expenditure of Kshs.724,789,352 in respect of acquisition of assets. The expenditure, however, excludes an amount of Kshs.14,100,000 which was incurred on acquisition of furniture and other office equipment at the County offices during the year under review. The acquired furniture and other office equipment are also omitted from the summary of fixed assets register under Annex 2 to the financial statements. Further, the summary of fixed asset register disclosed under Annex 2 to the financial statements indicates that the Parliamentary Service Commission held fixed assets with historical costs totalling Kshs.8,159,409,156 as at 30 June, 2020. However, the fixed assets register was not provided for audit review.

In addition, and as reported in the year 2018/2019, ownership documents for the following properties owned and controlled by the Commission were not availed for audit review:

2. Non-Current Assets

receiving foreign subsistence allowances. The irregular payments had not been recovered from the members as at the time of the audit in December, 2020.

In the circumstances, the propriety of the expenditure of Kshs.11,392,479 and Kshs.5,219,358 included under domestic travel and subsistence in the statement of receipts and payments for the year ended 30 June, 2020 could not be determined.

Key Audit Matters

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

Other Matter

Pending Bills

Note 14.1 to the financial statements reflects pending bills amounting to Kshs.122,340,709 that were not settled in the year under review but were carried forward to the 2020/2021 financial year. The Commission has attributed non-payment of the pending bills to delayed Exchequer releases by The National Treasury. Failure to settle bills in the year to which they relate adversely affects the implementation of the subsequent year's budgeted programmes as the pending bills form a first charge to that year's budget provision.

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 Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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. Irregular Procurement of Office Supplies and Services, Accommodation and Transport Service at County Offices

The statement of receipts and payments for the year ended 30 June, 2020 reflects an expenditure of Kshs.3,881,415,626 in respect of use of goods and services. As disclosed under Note 4 to the financial statements, the amount includes Kshs. 767,007,315 relating to other operating expenses out of which Kshs.8,710,614 was incurred on office supplies and services, accommodation and transport at the County offices. Although the respective amounts of expenditure in various cases were above the threshold for low value procurement method, the management of the County offices did not apply alternative procurement methods as required under Section 91 of the Public Procurement and Asset Disposal Act, 2015 but procured these goods and services directly through cash purchases.

In preparing the financial statements, Management is responsible for assessing the Commission's ability to sustain services, disclosing, as applicable, matters related to of internal control, risk management and 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 necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

Responsibilities of Management and those Charged with Governance

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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.

Basis for Conclusion

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

Conclusion

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

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.

The statement of assets and liabilities reflects an accounts receivables' balance of Kshs.17,476,419 as at 30 June, 2020. The balance includes imprests totalling Kshs.13,826,087 which were due for surrender on or before 30 June, 2020. No satisfactory explanation has been provided by the Management for failure to ensure that all imprests are surrendered or accounted for when they fall due. Further, no action has been taken by Management to recover the full amounts of outstanding imprests from the salaries of the defaulting Members and staff contrary to the provisions of Regulation 93(5) and (6) of the Public Finance Management (National Government) Regulations, 2015.

2. Accounts Receivables' - Outstanding Imprests

sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Commission or to cease operations. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

Auditor-General's Responsibilities for the Audit

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

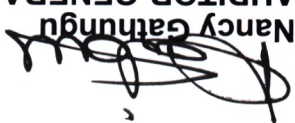
In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that

- Perform such other procedures as I consider necessary in the circumstances.
 - Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
 - 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.
 - 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 Commission's ability to sustain 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 Commission to cease sustaining its services.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
 - 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.
- As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:
- 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.
- 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.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

21 April, 2021

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements

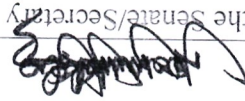
For the year ended June 30, 2020

V. STATEMENT OF RECEIPTS AND PAYMENTS

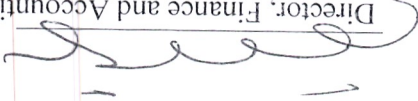
	Note	2019/2020	2018/2019
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	8,311,278,838	10,391,484,338
Other Revenues	2	-	-
TOTAL REVENUES		8,311,278,838	10,391,484,338
PAYMENTS			
Compensation of Employees	3	3,640,753,063	4,726,222,947
Use of goods and services	4	3,881,415,626	4,790,859,872
Transfers to Other Government Units	5	5,000,000	5,000,000
Other grants and transfers	6	26,475,294	25,402,412
Social Security Benefits	7	5,185,236	1,975,400
Acquisition of Assets	8	724,789,352	774,622,977
TOTAL PAYMENTS		8,283,618,570	10,324,083,608
SURPLUS/DEFICIT		27,660,267	67,400,731

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 29th September, 2020 and signed by:

Clerk of the Senate/Secretary
Parliamentary Service Commission
Name: Jeremiah M. Nyegenye, CBS



Director, Finance and Accounting
Name: Joel Kigundu Irungu



PARLIAMENTARY SERVICE COMMISSION

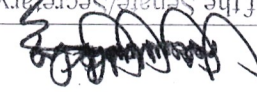
Reports and Financial Statements

For the year ended June 30, 2020

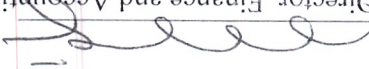
VI. STATEMENT OF ASSETS AND LIABILITIES

	2019/2020	2018/2019
FINANCIAL ASSETS	Kshs	Kshs
Cash and Cash Equivalents		
Bank Balances	16,488,641	571,128,088
Cash Balances	-	1,412,505
Total Cash And Cash Equivalents	16,488,641	572,540,593
Accounts Receivables - Outstanding Imprest and Clearance Accounts	17,476,419	12,314,993
TOTAL FINANCIAL ASSETS	33,965,060	584,855,586
FINANCIAL LIABILITIES		
Accounts Payables - Deposits and retentions	10,014,603	509,341,198
NET FINANCIAL ASSETS	23,950,456	75,514,388
REPRESENTED BY		
Fund balance b/twd	12	413,975,370
Prior year adjustments	13	(79,224,199)
Surplus/Deficit for the year		27,660,267
NET FINANCIAL POSITION	23,950,456	75,514,388

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 29th September, 2020 and signed by:

Clerk of the Senate/Secretary


Parliamentary Service Commission
 Name: Jeremiah M. Nyegenye, CBS

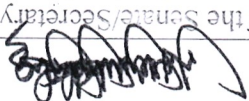
Director, Finance and Accounting


Name: Joel Kigundu Irungu

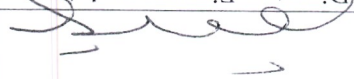
PARLIAMENTARY SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2020
 VII. STATEMENT OF CASH FLOWS

	Note	2019/2020	2018/2019
Receipts for operating income		Kshs	Kshs
Exchequer Releases	1	8,311,278,838	10,391,484,338
Other Revenues	2	-	-
Payments for operating expenses		8,311,278,838	10,391,484,338
Compensation of Employees	3	3,640,753,063	4,726,222,947
Use of goods and services	4	3,881,415,626	4,790,859,872
Transfers to Other Government Units	5	5,000,000	5,000,000
Other grants and transfers	6	26,475,294	25,402,412
Social Security Benefits	7	5,185,236	1,975,400
Adjusted for:		7,558,829,218	9,549,460,631
Changes in receivables		(5,161,426)	(4,513,833)
Changes in payables		(499,326,595)	5,014,646
Adjustments during the year	13	(79,224,199)	(405,861,713)
Net cashflow from operating activities		168,737,400	436,662,808
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(724,789,352)	(774,622,977)
Net cash flows from Investing Activities		(724,789,352)	(774,622,977)
NET INCREASE IN CASH AND CASH EQUIVALENT		(556,051,952)	(337,960,169)
Cash and cash equivalent at BEGINNING of the year		572,540,593	910,500,762
Cash and cash equivalent at END of the year		16,488,641	572,540,593

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 29th September, 2020 and signed by:

Clerk of the Senate/Secretary


Parliamentary Service Commission
 Name: Jeremiah M. Nyegenye, CBS


Director, Finance and Accounting
 Name: Joel Kigundu Irungu



PARLIAMENTARY SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2020

III. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	16,726,150,000	(6,432,968,274)	10,293,181,726	8,311,278,838	1,981,902,889	81%
Other Receipts	(14,000,000)	7,000,000	(7,000,000)	0	(7,000,000)	0%
Total Receipts	16,712,150,000	(6,425,968,274)	10,286,181,726	8,311,278,838	1,974,902,889	81%
Payments						
Compensation of Employees	5,615,950,980	(1,361,995,007)	4,253,955,973	3,640,753,063	613,202,910	86%
Use of goods and services	7,365,329,020	(2,159,192,603)	5,206,136,417	3,881,415,626	1,324,720,791	75%
Transfers to Other Government Units	10,000,000	0	10,000,000	5,000,000	5,000,000	50%
Other grants and transfers	38,000,000	0	38,000,000	26,475,294	11,524,706	70%
Social Security Benefits	21,000,000	(10,500,000)	10,500,000	5,185,236	5,314,764	49%
Acquisition of Assets	3,661,870,000	(2,894,280,664)	767,589,336	724,789,352	42,799,984	94%
Grand Total	16,712,150,000	(6,425,968,274)	10,286,181,726	8,283,618,570	2,002,563,156	81%
Surplus/Deficit	0	0	0	27,660,267	(27,660,267)	

The entity financial statements were approved on 29th September, 2020 and signed by:


 Clerk of the Senate Secretary
 Parliamentary Service Commission
 Name: Jeremiah M. Nyegenye, CBS



 Director, Finance and Accounting
 Name: Joel Kigundu Irungu


PARLIAMENTARY SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2020

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	Utilisation Difference to Final Budget f=d/c %
RECEIPTS			0		e=d-c	f=d/c %
Exchequer releases	13,660,600,000	(3,880,751,799)	9,779,848,201	7,797,945,313	1,981,902,889	80%
Other Receipts	(14,000,000)	7,000,000	(7,000,000)	-	(7,000,000)	0%
Total Receipts	13,646,600,000	(3,873,751,799)	9,772,848,201	7,797,945,313	1,974,902,889	80%
PAYMENTS						
Compensation of Employees	5,615,950,980	(1,361,995,007)	4,253,955,973	3,640,753,063	613,202,910	86%
Use of goods and services	7,365,329,020	(2,159,192,603)	5,206,136,417	3,881,415,626	1,324,720,791	75%
Transfers to Other Government Units	10,000,000	-	10,000,000	5,000,000	5,000,000	50%
Other grants and transfers	38,000,000	-	38,000,000	26,475,294	11,524,706	70%
Social Security Benefits	21,000,000	(10,500,000)	10,500,000	5,185,236	5,314,764	49%
Acquisition of Assets	596,320,000	(342,064,189)	254,255,811	227,680,266	26,575,545	90%
Grand Total	13,646,600,000	(3,873,751,799)	9,772,848,201	7,786,509,485	1,986,338,716	80%
Surplus/Deficit	-	-	-	11,435,828	(11,435,828)	

The entity financial statements were approved on 29th September, 2020 and signed by:


 Clerk of the Senate/Secretary
 Parliamentary Service Commission
 Name: Jeremiah M. Nyegenye, CBS



 Director, Finance and Accounting
 Name: Joel Kigundu Irungu


PARLIAMENTARY SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Exchequer releases	3,065,550,000	(2,552,216,475)	513,333,525	513,333,525	-	100%
Total Receipts	3,065,550,000	(2,552,216,475)	513,333,525	513,333,525	-	100%
Payments						
Acquisition of Assets	3,065,550,000	(2,552,216,475)	513,333,525	497,109,086	16,224,439	97%
Grand Total	3,065,550,000	(2,552,216,475)	513,333,525	497,109,086	16,224,439	97%
Surplus/Deficit	-	-	-	16,224,439	(16,224,439)	

The entity financial statements were approved on 29th September, 2020 and signed by:


 Clerk of the Senate/Secretary
 Parliamentary Service Commission
 Name: Jeremiah M. Nyegenye, CBS


 Director, Finance and Accounting
 Name: Joel Kigundu Irungu

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Reports and Financial Statements
For the year ended June 30, 2020

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference
	2020	Kshs	Kshs	Kshs	2020	Kshs	Date, 2019	Kshs	
Senate Affairs	7,215,144,400		(560,449,999)		6,634,694,401		5,340,607,148	1,294,087,253	
Senate Affairs	7,215,144,400		(580,449,999)		6,634,694,401		5,340,607,148	1,294,087,253	
General Administration, Planning and Support Services	9,497,005,600		(5,845,518,275)		3,651,487,325		2,943,011,422	708,475,903	
General Administration, Planning and Support Services	9,497,005,600		(5,845,518,275)		3,644,487,325		2,943,011,422	701,475,903	
TOTAL	16,712,150,000		(6,425,968,274)		10,286,181,726		8,283,618,570	2,002,563,156	

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSSAS) 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 Service Commission. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and comprise of the following development projects implemented

(i) Proposed Multi-Storey Office Block for Parliamentary Service Commission Contract No. 7753C

(I) 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.

(II) Significant Accounting Policies

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

a) Recognition of Receipts

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

SIGNIFICANT ACCOUNTING POLICIES

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.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Interest on Borrowing

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

Repayment of Borrowing (Principal Amount)

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

Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

(III) 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.

(IV) Third Party Payments

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

(V) 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.

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 10,014,603 compared to KShs 509,341,198 in prior period as indicated on note 11.

There were no other restrictions on cash during the year.

(VI) Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES

(VII) Accounts Payable

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

(VIII) Pending Bills

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

(IX) Budget

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

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

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

(X) Comparative Figures

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

(XI) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

(XII) Errors
Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.
During the year, errors that have been corrected are disclosed under note 13 explaining the nature and amounts.

(XIII) Related Party Transactions

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

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements
For the year ended June 30, 2020

XII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHANGER RELEASES

Description	Reference of the transfer	Date of transfer	2019-2020	2018-2019
			Kshs	Kshs
Total Exchanger Releases for quarter 1			2,137,236,515.90	2,165,500,965.00
RE/003/34/19/20		30/07/2019	487,720,354.00	
RE/005/03/19/20		02/08/2019	199,570,902.00	
RE/007/21/19/20		08/08/2019	210,065,892.25	
RE/010/13/19/20		16/08/2019	111,636,975.05	
RE/013/23/19/20		28/08/2019	435,095,820.80	
RE/019/18/19/20		09/09/2019	106,031,166.80	
RE/023/03/19/20		18/09/2019	107,863,905.00	
RE/029/22/19/20		26/09/2020	479,251,500.00	
Total Exchanger Releases for quarter 2			2,924,566,513.70	2,951,437,563.25
RE/039/15/19/20		16/10/2019	87,411,678.65	
RE/042/31/19/20		25/10/2019	491,672,423.00	
DE/018/07/19/20		31/10/2019	34,871,435.00	
DE/021/01/19/20		05/11/2019	412,360,040.25	
RE/049/05/19/20		05/11/2019	517,933,965.80	
		12/11/2019	389,943,100.00	
RE/069/09/19/20		19/12/2019	498,247,846.00	
RE/060/35/19/20		27/11/2019	492,126,025.00	
Total Exchanger Releases for quarter 3			2,488,302,373.00	2,650,852,100.00
DE/049/01/19/20		09/01/2020	66,102,050.00	
RE/085/13/19/20		16/01/2020	344,167,483.50	
RE/089/33/19/20		27/01/2020	228,229,469.00	
RE/099/06/19/20		14/02/2020	126,365,667.00	
RE/102/03/19/20		20/02/2020	406,689,303.60	
RE/105/11/19/20		26/02/2020	230,122,005.00	
RE/120/28/19/20		24/03/2020	232,452,964.00	
RE/111/06/19/20		06/03/2020	115,233,722.90	
RE/129/07/19/20		15/04/2020	146,382,950.00	
RE/135/05/19/20		28/04/2020	592,556,758.00	
Total Exchanger Releases for quarter 4			761,173,434.90	2,623,693,710.00
RE/143/23/19/20		14/05/2020	108,635,760.00	
RE/148/19/19/20		27/05/2020	236,118,325.00	
RE/156/14/19/20		15/06/2020	57,806,389.90	
RE/162/51/19/20		25/06/2020	236,988,148.00	
RE/167/16/19/20		30/06/2020	121,624,812.00	
TOTAL			8,311,278,838	10,391,484,338

2 OTHER REVENUES

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Sale of Incidental Goods	-	-
TOTAL	-	-

No other revenues were collected during the year.

3 COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	997,866,247	1,359,236,152
Basic wages of temporary employees	597,037,031	552,368,133
Personal allowances paid as part of salary	1,858,544,566	2,579,789,787
Personal allowances paid as reimbursements	18,491,500	24,407,987
Personal allowances provided in kind	-	-
Pension and other social security contributions	168,418,320	209,107,503
Employer Contributions Compulsory national security schemes	395,400	1,313,385
Employer Contributions Compulsory national health insurance schemes	-	-
TOTAL	3,640,753,063	4,726,222,947

4 USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	19,774,836	57,830,367
Communications, supplies and services	12,794,834	9,576,564
Domestic travel and subsistence	1,395,384,441	1,186,433,892
Foreign travel and subsistence	884,242,881	870,786,294
Printing, advertising and information supplies & services	20,322,900	71,473,599
Rentals of produced assets	211,296,089	436,805,762
Training expenses	89,628,524	209,130,952
Hospitality supplies and services	137,575,611	166,195,666
Insurance costs	218,617,988	495,884,430
Specialised materials and services	7,600,197	37,783,415
Office and general supplies and services	34,773,485	58,177,790
Other operating expenses	767,007,315	1,078,164,465
Routine maintenance – vehicles and other transport equipment	16,451,153	20,589,814
Routine maintenance – other assets	43,957,672	57,902,763
Fuel Oil and Lubricants	21,987,700	34,124,099
TOTAL	3,881,415,626	4,790,859,872

5 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Other capital grants and transfers	5,000,000	5,000,000
TOTAL	5,000,000	5,000,000

The above transfers were made to Members of Parliament as car grant in the year.

6 OTHER GRANTS AND TRANSFERS

	2019-2020	2018-2019
Total	26,475,294	25,402,412
Membership dues and subscriptions to international organizations	26,475,294	25,402,412
	Kshs	Kshs

7 SOCIAL SECURITY BENEFITS

	2019-2020	2018-2019
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	5,185,236	1,975,400
TOTAL	5,185,236	1,975,400
	Kshs	Kshs

8 ACQUISITION OF ASSETS

	2019-2020	2018-2019
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	441,596,764	556,074,124
Refurbishment of Buildings	55,512,322	23,655,942
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	118,950,550	59,418,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	28,086,658	12,289,460
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	80,643,059	123,185,452
TOTAL	724,789,352	774,622,977

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9A: Bank accounts

Name of Bank, Account No. & currency	Amount in bank account	Indicate whether recurrent, deposit etc	Exc rate (if in foreign currency)	2019-2020	2018-2019
				Kshs	Kshs
Central Bank of Kenya, 1000181257, Kshs	Recurrent			264,201.64	57,327,806.60
Central Bank of Kenya, 1000181958, Kshs	Deposit			10,014,603.40	493,316,394.00
Central Bank of Kenya, 1000182164, Kshs	Development			6,209,835.85	4,459,083.50
Co-op Bank of Kenya, 10001829201146700				-	16,024,803.95
Total				16,488,640.89	571,128,088.05

9B: CASH IN HAND

2019-2020	2018-2019
Kshs	Kshs
Cash in Hand - Held in domestic currency	
-	1,412,505
TOTAL	1,412,505

Cash in hand location:

2019-2020	2018-2019
Kshs	Kshs
Parliamentary Service Commission, Cashoffice	
-	1,412,505
TOTAL	1,412,505

Cash In Transit

The Parliamentary Service Commission Standing Imprest Account No. 01141201980300 at the Cooperative Bank of Kenya, Parliament Road Branch had a credit balance of KShs. 13,785,132.87, being money on transit to various individuals.

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019-2020	2018-2019
	Kshs	Kshs
Government imprests	17,452,586	10,955,076
Salary advances	23,833	1,359,917
Clearance accounts	-	-
TOTAL	17,476,419	12,314,993

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

Government Imprests

Name of Officer or Institution	Date Issued	Amount Taken	Amount Surrendered	Balance
GALGALO HON. G.B.	30/03/2006	114,768.10	-	114,768.10
MWENDWA MR. ANDREW M.	01/07/2006	502,417.00	-	502,417.00
NGENY KIPKORCH KENNETH	14/08/2013	29,940.00	-	29,940.00
KIKO HON. GARE SONKO MBUYI	01/04/2014	1,248,624.00	703,890.10	544,733.90
MUTAH HON. KAGWE	26/04/2017	870,688.00	-	870,688.00
EKARI MR. CIPIRE	04/05/2017	422,864.00	7,047.70	415,816.30
SAKAJA HON. JOHNSON A.	10/07/2019	988,050.00	750,918.00	237,132.00
MURKOMAN HON. ONESMUS K.	29/07/2019	1,130,220.00	897,000.00	233,220.00
AMAYA MRS. EMBHER NECHESA	07/08/2019	20,000.00	15,260.00	4,740.00
BOSIRE EHOOKI MR.	08/08/2019	30,000.00	-	30,000.00
AMIMO MR. G. ADVEBEL	26/08/2019	30,000.00	-	30,000.00
ATISAYA ELSIE KEDETE	19/09/2019	42,000.00	3,500.00	38,500.00
RADOBI M. L. OKEY	26/09/2019	1,158,000.00	68,551.60	1,089,448.40
KURIA ROBERT	03/10/2019	865,670.00	19,992.40	845,677.60
OLOIPIPI SHENJI DAN	04/10/2019	851,180.00	7,093.00	844,087.00
OUTA SEN. EMMERICK	15/10/2019	803,880.00	750,288.00	53,592.00
CHESTER REEFARD	16/10/2019	873,230.00	2,910.90	870,319.10
NGAI KEVIN DOGI	24/10/2019	523,240.00	10,464.90	512,775.10
KAKATI MRS. JOSEPH WAHUMBU	08/11/2019	41,100.00	-	41,100.00
NGUMBA MRS. KAZUNGU	08/11/2019	31,500.00	13,125.00	18,375.00
CHOKERA FAYE KARIMI	11/11/2019	855,670.00	828,020.00	27,650.00
NYUTU GATHARINE WANJIKU	11/11/2019	553,240.00	535,740.00	17,500.00
MARU MR. STEPHEN	13/11/2019	113,400.00	34,020.00	79,380.00
AISHA HON. JUMWA KATANA	14/11/2019	1,866,900.00	995,680.00	871,220.00
MATUMBAI MRS. ELIJAH S.M.	21/11/2019	25,000.00	15,624.90	9,375.10
MAJHA R. N. DITH	04/12/2019	738,000.00	573.10	737,426.90
SALAT MRS. IMAN AHMED	04/12/2019	523,240.00	26,162.00	497,078.00
KAMAU JOLINE NDUNGU	07/12/2019	259,350.00	21,612.50	237,737.50
CHANGWONYI HUDA	08/01/2020	180,000.00	-	180,000.00
KIBUNJA SANDIE KAINAMIA	08/01/2020	180,000.00	120,000.00	60,000.00
PSIKIMOI DANIEL	21/01/2020	470,298.00	216,039.50	254,258.50
SAIDI ERNA	22/01/2020	20,000.00	10,000.00	10,000.00
OMILOLO JOSEPH ANANYANGO	24/01/2020	1,064,196.00	843,473.80	220,722.20
MIANO MRS. DEWETH	31/01/2020	900,000.00	774,800.00	125,200.00
NYASURU JOHN BOUYA	13/02/2020	629,330.00	604,355.00	24,975.00
OKOTO JULES ACHIENG	13/02/2020	629,330.00	604,355.00	24,975.00
AHMED ZAHIR RAJELLE	13/02/2020	629,330.00	6,293.40	623,036.60
LAOAI MRS. WAREKKEI	26/02/2020	629,330.00	431,556.39	197,773.61
CHEPKOR R. EN. MILGO ALICE	27/02/2020	1,724,632.00	114,975.40	1,609,656.60
OMANGA MURICENT SEN.	27/02/2020	1,724,632.00	495,639.20	1,228,992.80
PARENG SEN. JUDITH	27/02/2020	1,724,632.00	245,990.20	1,478,641.80
SENETA HON. MISS MARY ETA	18/03/2020	1,724,632.00	114,975.40	1,609,656.60
Grand Total		27,742,513.10	10,289,927.39	17,452,585.71

PARLIAMENTARY SERVICE COMMISSION

Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. OTHER IMPORTANT DISCLOSURES

14.1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Supply of goods	21,045,778.00	10,306,507.80	21,045,778.00	10,306,507.80
Supply of services	397,338,555.40	58,707,364.09	344,011,718.41	112,034,201.08
Total	418,384,333.40	69,013,871.89	365,057,496.41	122,340,708.88

14.2. OTHER PENDING PAYABLES (See Annex 2)

Description	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	57,708,970.00	-	57,708,970.00	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	57,708,970.00	0.00	57,708,970.00	0.00

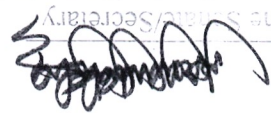
15. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

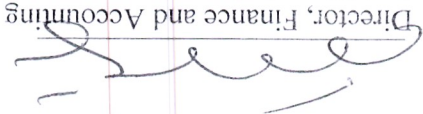
Reference No.	Issue / Observations	Management comments	Focal Point (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
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Financial Year	Reference No.	Issue / Observations	Management comments	Focal Point (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Financial Year 2013/2014	535	Retention money not refunded to contractors	Processing of retention money release is an ongoing issue since a number of companies have not made claims for their retentions. During the financial year under review, we were able to release retentions to the tune of Kshs. 131,913,279.90 on account of: Mrs. Millicons – Kshs. 110,458,644.00 M.K. Brothers – Kshs. 21,454,635.90. The remaining retention funds will be promptly release to the respective clients once they present their claims.	Clerk of Senate/Secretary PSC	Not Resolved	On going
Financial Year 2014/2015	474	Procurement of tonner which could not be verified	The documents are held at the Directorate of Criminal Investigation	Clerk of the Senate/Secretary PSC	Not Resolved	On going
Financial Year 2015/2016	475	Pending bills for purchase of tonner which could not be verified	The documents are held at the Directorate of Criminal Investigation	Clerk of Senate/Secretary PSC	Not Resolved	On going

		Financial Year	
		2016/2017	
365	365	<p>Shaded termination & re-employment of officers at Harambee Plaza</p> <p>This contract was terminated and awarded to a new contractor. (Ms. Mwaridadi) and the final payments have already been released to this new contractor.</p>	<p>The project manager</p> <p>Not resolved</p>
366	566	<p>Interest on delayed payments</p> <p>The delayed payment was occasioned by factors beyond the control of PSC such as the processing of the certificate of works at the Ministry, FMIS breakdown & delay in exchange release</p>	<p>Project Manager at the Ministry of Land and Housing & Clerk</p> <p>Senate/Secretary PSC</p> <p>Not resolved</p>
587(a)	587(a)	<p>Payment of Kshs. 28,169,446.20 to Mrs. China Jiangxi International agreement. The delay was caused by factors beyond the control of the Commission like the delay in the release of exchange office block, which could have been avoided with good planning.</p> <p>The interest on delayed payment was made in accordance with the Clause 23.3 of the contract</p>	<p>Clerk of the Senate/Secretary PSC</p> <p>Not resolved</p>
591	591	<p>Imprest of Kshs. 5,076,926 was outstanding and 1,083,341.40 which is for former Members of Parliament and staff who are either deceased or were dismissed from the service. Efforts to recover the amounts from their estates are ongoing. The remaining Kshs. 3,993,359.70 has since been accounted for in full.</p>	<p>Clerk of the Senate/Secretary PSC</p> <p>Ongoing</p>


Clerk of the Senate/Secretary

Parliamentary Service Commission
Name: Jeremiah M. Nyegenge, CBS


Director, Finance and Accounting
Joel Kigundu Irungu

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Reference	Original Amount	Date Contracted	Outstanding Balance 2019/2020	Outstanding Balance		Comments
					2018/2019		
Supply of goods							
NATIONAL OIL	544243	895,659	13/05/2020	895,659		0	
NATIONAL OIL	543002	1,280,963	14/05/2020	1,280,963		0	
INTERCORE SYSTEMS LIMITED	220-222	1,882,085	18/06/2020	1,882,085		0	
PERSIO LIMITED	268	570,000	22/06/2020	570,000		0	
MOONEDGE ENTERPRISES	2	195,500	29/06/2020	195,500		0	
MEVAL ENTERPRISES	30	695,000	15/06/2020	695,000		0	
RIKIMONDI LTD	30	1,330,500	15/06/2020	1,330,500		0	
YURO AGENCIES	51	3,456,800	15/06/2020	3,456,800		0	
Sub-Total		10,306,508		10,306,508		0	
Supply of services							
AFRICA TOUCH	INV119100047	3,148,370	20/02/2019	3,148,370		3,148,370.00	
ALLTYMES TENT	INV332977	466,720	30/11/2018	466,720		466,720.00	
ALLTYMES TENT	INV332968	466,720	15/04/2019	466,720		466,720.00	
BOBO TOURS	INV641	112,000	25/07/2018	112,000		112,000.00	
BOBO TOURS	INV701	444,326	18/03/2020	444,326		0	
BURCH RESORT	INV803	226,200	11/12/2019	226,200		0	
CITYSCAPE TRENDS	4468	171,065	21/10/2019	171,065		0	
COPY CAT LTD	KRINOA20524298	770,820	26/02/2020	770,820		0	
DELOISE	INV2006980	196,000	13/06/2018	196,000		196,000.00	
DIGITAL MARINE	INV412001	1,140,000	20/08/2018	1,140,000		1,140,000.00	
DIGITAL MARINE	INV412009	397,500	24/06/2019	397,500		397,500.00	
DIGITAL MARINE	INV412020	1,525,000	30/06/2019	1,525,000		1,525,000.00	
DIGITAL MARINE	INV412019	1,444,000	25/09/2019	1,444,000		0	

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

DIGITAL MARINE	INV412018	140,000	30/04/2020	140,000	0	
DIGITAL MARINE	INV412021	1,349,000	07/02/2020	1,349,000	0	
DT DOBIE		650,000	15/10/2018	650,000	650,000.00	
DT DOBIE		71,000	08/05/2020	71,000	0	
DT DOBIE		10,400	23/06/2020	10,400	0	
ENASHIPAI RESORT		91,000	06/01/2019	91,000	91,000.00	
ENASHIPAI RESORT		780,100	09/09/2019	780,100	0	
ENASHIPAI RESORT		455,550	17/02/2020	455,550	0	
ENASHIPAI RESORT		268,800	30/06/2020	268,800	0	
ENASHIPAI RESORT		196,280	12/03/2018	196,280	196,280.00	
FLIGHT CENTER	INV 204	2,359,375	07/07/2019	2,359,375	0	
FLIGHT CENTER	INV138	55,000	30/04/2020	55,000	0	
FLY BEYOND AFRICA		1,050,000	07/05/2019	1,050,000	1,050,000.00	
FLY BEYOND AFRICA		1,050,000	05/08/2019	1,050,000	0	
FLY BEYOND AFRICA		1,140,000	25/11/2019	1,140,000	0	
FLY BEYOND AFRICA		1,050,000	05/12/2019	1,050,000	0	
FLY BEYOND AFRICA		1,140,000	14/12/2019	1,140,000	0	
FLY BEYOND AFRICA		646,000	06/03/2020	646,000	0	
FLY BEYOND AFRICA		836,000	08/06/2020	836,000	0	
FLY BEYOND AFRICA		137,240	17/06/2020	137,240	0	
FLY HIGH AGENCIES		140,000	29/04/2019	140,000	140,000.00	
GRAND ROYAL SWISS		592,000	25/10/2019	592,000	0	
GREEN BAY		315,780	25/10/2019	315,780	0	
HILTON GARDEN INN		568,020	30/04/2019	568,020	568,020.00	
HILTON GARDEN INN		469,800	06/03/2020	469,800	0	
HILTON GARDEN INN		1,027,500	18/06/2020	1,027,500	0	
JANNATAAN HOTEL		132,000	18/02/2020	132,000	0	
KENMAT VENTURES LIMITED		157,000	22/06/2020	157,000	0	
KENYA AIRWAYS		797,010	30/11/2019	797,010	0	

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

KENYA LITERATURE BUREAU	MISCIN000005692		1,104,320	05/09/2019	1,104,320		0	
LAKE NAIVASHA RESORT	637	777,400	09/09/2019	777,400		0		
LAKE NAIVASHA SIMBA	INV201520803	415,800	12/08/2015	415,800	415,800.00			
LET'S GO PARTY	2019-435	730,225	02/10/2019	730,225		0		
LIBKEN AGENCY	INV30016	5,589,009	23/04/2019	5,589,009	5,589,009.00			
MARAWAYS	INV5740	323,000	12/01/2017	323,000	323,000.00			
MARAWAYS	INV5837	589,000	02/04/2017	589,000	589,000.00			
MARAWAYS	INV5735	589,000	14/11/2017	589,000	589,000.00			
MARAWAYS	INV5743	456,000	01/05/2018	456,000	456,000.00			
MARAWAYS	INV5862	476,000	17/10/2018	476,000	476,000.00			
MARAWAYS	INV5843	532,000	03/04/2019	532,000	532,000.00			
MARAWAYS	INV5858	1,054,000	11/04/2019	1,054,000	1,054,000.00			
MARAWAYS	INV5812	1,054,000	11/04/2019	1,054,000	1,054,000.00			
MARAWAYS	INV5855	988,000	07/05/2019	988,000	988,000.00			
MARAWAYS	INV5831	570,000	25/09/2019	570,000		0		
MARAWAYS	INV5836	646,000	16/10/2019	646,000		0		
MARAWAYS	INV5768	54,000	22/01/2020	54,000		0		
MARAWAYS	INV5800	1,020,000	14/02/2020	1,020,000		0		
MEDIAMAX NETWORK LTD		55654	20/03/2018	185,600	185,600.00			
MEDIAMAX NETWORK LTD		55851	31/07/2019	185,600		0		
MEDIAMAX NETWORK LTD		56538	27/11/2019	239,400		0		
MEDIAMAX NETWORK LTD		56539	04/01/2020	182,400		0		
MEDIAMAX NETWORK LTD		56179	03/02/2020	185,600		0		
MEDIAMAX NETWORK LTD	INV55975	185,600	03/04/2020	185,600		0		
MFI	KEGEA-IN-6157465	423,980	24/05/2017	423,980	423,980.00			
MFI	KEGEA-IN-6158117	950,000	14/06/2017	950,000	950,000.00			
MFI	KEGEA-IN-6165594	557,525	30/05/2019	557,525	557,524.76			
NATION MEDIA GROUP PLC	INV1026289291906	618,603	30/11/2018	618,603	618,603.00			
NATION MEDIA GROUP PLC	INV1000105206	870,000	04/10/2019	870,000		0		

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

NATION MEDIA GROUP PLC	1.03E+12	613,165	31/01/2020	613,165	0	
NATION MEDIA GROUP PLC	1.03E+12	539,785	29/02/2020	539,785	0	
NATION MEDIA GROUP PLC	10001189573	476,886	17/05/2020	476,886	0	
NATION MEDIA GROUP PLC	1000190505	238,442	25/05/2020	238,442	0	
NATION MEDIA GROUP PLC	1.03E+12	532,909	31/05/2020	532,909	0	
NATION MEDIA GROUP PLC	1000184861	855,000	04/06/2020	855,000	0	
NATION MEDIA GROUP PLC	1000192610	476,884	07/06/2020	476,884	0	
NATION MEDIA GROUP PLC	1000192871	427,500	09/06/2020	427,500	0	
NATION MEDIA GROUP PLC	1000193017	476,884	43992	476,884	0	
NATION MEDIA GROUP PLC	1000193389	238,442	12/06/2020	238,442	0	
NATION MEDIA GROUP PLC	1000194064	427,500	17/06/2020	427,500	0	
NGURUMA TOURS & TRAVEL	INV2102	639,160	27/12/2018	639,160	639,160.00	
NGURUMA TOURS & TRAVEL	2175	683,240	30/12/2018	683,240	683,240.00	
NGURUMA TOURS & TRAVEL	2300	661,200	29/05/2019	661,200	661,200.00	
NGURUMA TOURS & TRAVEL	INV2223	661,200	30/11/2019	661,200	0	
NGURUMA TOURS & TRAVEL	2498	661,200	31/01/2020	661,200	0	
NGURUMA TOURS & TRAVEL	INV2083	771,400	22/05/2020	771,400	0	
NGURUMA TOURS & TRAVEL	INV1991	815,480	23/06/2020	815,480	0	
OVATION TRAVEL LTD	21	9,195,394	28/02/2018	9,195,394	9,195,394.00	
PRIMATE TOURS	1364	76,000	06/04/2018	76,000	76,000.00	
PRIMATE TOURS	1075	72,000	04/10/2018	72,000	72,000.00	
PRIMATE TOURS	INV2114	47,400	05/02/2019	47,400	47,400.00	
PRO FLIGHT	INV789	1,461,616	29/07/2018	1,461,616	1,461,616.00	
PRO FLIGHT	INV0855	789,568	17/04/2019	789,568	789,568.00	

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

PRO FLIGHT	INV0686		1,511,536	13/05/2019	1,511,536	1,511,536.00		
PRO FLIGHT	INV0609		1,587,248	18/05/2019	1,587,248	1,587,248.00		
PRO FLIGHT	INV0891		912,710	22/06/2020	912,710		0	
RAYDOLL TOURS AND TRAVEL	TIN17110238		1,127,190	11/07/2017	1,127,190	1,127,190.00		
ROYAL CITY HOTELS	INV1029		199,500	30/05/2019	199,500	199,500.00		
SAROVA STANLEY	INV342486		550,000	16/06/2020	550,000		0	
SAROVA TAITA HILLS	INV47781		387,900	14/01/2020	387,900		0	
SAROVA WHITE SANDS		241034	261,400	27/01/2018	261,400	261,400.00		
SERENA HOTEL	INV220555		90,000	11/05/2020	90,000		0	
SILVER AFRICA TOURS	INV5381		429,964	30/08/2018	429,964	429,964.00		
SILVER AFRICA TOURS	INV7475		197,850	29/01/2019	197,850	197,850.00		
SILVER AFRICA TOURS	INV7294		335,100	31/05/2019	335,100	335,100.00		
SILVER AFRICA TOURS		6901	5,450,637	26/08/2019	5,450,637		0	
SILVER AFRICA TOURS	INV6895		380,000	08/09/2019	380,000		0	
SILVER AFRICA TOURS	INV5483		215,950	26/09/2019	215,950		0	
SILVER AFRICA TOURS	INV07477		513,130	24/01/2020	513,130		0	
SIMBA CORPORATION		38798	333,500	28/03/2017	333,500	333,500.00		
SOS & CHRIS	SC 273/19		980,096	23/05/2019	980,096	980,096.00		
SOS & CHRIS	SC 303/19		1,200,160	03/06/2019	1,200,160	1,200,160.00		
SOS & CHRIS	INV SC174/18		1,800,000	28/06/2019	1,800,000	1,800,000.00		
SOS & CHRIS	SC 337/19		1,320,904	15/07/2019	1,320,904		0	
SOS & CHRIS	SC213/19		1,329,120	19/11/2019	1,329,120		0	
SOS & CHRIS	SC186/19		1,450,800	20/11/2019	1,450,800		0	

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

STANDARD GROUP PLC	INV9003360563	17,301	14/11/2016	17,301	17,301.23	
STANDARD GROUP PLC	INV9003574896	369,210	30/11/2017	369,210	369,210.00	
STANDARD GROUP PLC	INV9003356733	355,031	27/10/2018	355,031	355,031.00	
STANDARD GROUP PLC	INV9003823501	407,262	16/12/2018	407,262	407,262.00	
STANDARD GROUP PLC	INV9003432741	336,015	21/11/2019	336,015	0	
STANDARD GROUP PLC	INV80066917	1,160,000	21/11/2019	1,160,000	0	
STANDARD GROUP PLC	INV80066974	1,740,000	22/11/2019	1,740,000	0	
STANDARD GROUP PLC	80079444	559,584	07/02/2020	559,584	0	
STANDARD GROUP PLC	80081253	439,242	05/04/2020	439,242	0	
STANDARD GROUP PLC	80081252	439,242	06/04/2020	439,242	0	
STANDARD GROUP PLC	80081682	476,885	22/04/2020	476,885	0	
STANDARD GROUP PLC	80081679	238,442	28/04/2020	238,442	0	
STANDARD GROUP PLC	80081766	238,442	30/04/2020	238,442	0	
STANDARD GROUP PLC	80080305	1,213,128	03/05/2020	1,213,128	0	
STANDARD GROUP PLC	80081967	238,442	05/05/2020	238,442	0	
STANDARD GROUP PLC	80081969	238,442	08/05/2020	238,442	0	
STANDARD GROUP PLC	80082063	238,442	16/05/2020	238,442	0	
STANDARD GROUP PLC	80082837	476,885	07/06/2020	476,885	0	
STANDARD GROUP PLC	80082974	439,242	09/06/2020	439,242	0	
STANDARD GROUP PLC	80082975	238,442	12/06/2020	238,442	0	
STANDARD GROUP PLC	80082950	439,242	17/06/2020	439,242	0	
STEADFAST	INV20170115	245,000	05/12/2018	245,000	245,000.00	
STEADFAST	INV20170114	98,000	18/05/2019	98,000	98,000.00	

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

THE STAR PUBLICATIONS	DSA/J/2020/06397	169,360	03/02/2020	169,360	0	
THE STAR PUBLICATIONS	DJA/J/2020/06726	166,440	10/06/2020	166,440	0	
THE STAR PUBLICATIONS	DSA/J/2020/06727	166,440	10/06/2020	166,440	0	
THE TRAVEL HUB	INV386	770,640	15/06/2018	770,640	770,640.00	
THE TRAVEL HUB		219	30/04/2019	2,526,144	2,526,144.00	
THE TRAVEL HUB	INV-153	201,600	31/08/2019	201,600	0	
THE TRAVEL HUB	INV244	1,950,000	06/12/2019	1,950,000	0	
TOYOTA KENYA		67,757	08/05/2020	67,757	0	
WINDSOR	INV101161	1,151,310	30/09/2019	1,151,310	0	
WINDSOR		2038	26/02/2020	84,000	0	
Sub-Total		112,034,201		112,034,201	53,326,836.9	9
Grand Total		122,340,709		122,340,709	53,326,836.9	9

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	6,517,470,619	497,109,086		7,014,579,705
Transport equipment	298,653,449	118,950,550		417,603,999
Office equipment, furniture and fittings	227,146,075	28,086,658		255,232,733
Other Machinery and Equipment	391,349,661	80,643,059		471,992,720
Total	7,434,619,804	724,789,352	0	8,159,409,156

